

2008

Oregon Property Tax Deferral for Disabled and Senior Citizens

Information inside this booklet will tell you how you may be able to defer your property taxes.

This booklet includes the application form you will need to apply for a property tax deferral.

Mail your completed application to your county assessor's office between January 1 and April 15. See pages 11 and 12.

If you are approved, the Department of Revenue will begin paying your 2008-09 property taxes on November 15.

Special accommodations will be made for communications with people with disabilities. See page 10 for numbers to call and places to get help.

Before you mail your application to your county assessor, make sure you:

- ✓ Complete and sign your application.
- ✓ Check the box at the top of the form to indicate which deferral program you are applying for.
- ✓ Complete the income worksheet.
- ✓ Attach a copy of your most recent property tax statement.
- ✓ Attach a copy of your Social Security disability award letter or **eligibility** document.

Your application cannot be processed without this information.



Property Tax Deferral for Disabled or Senior Citizens

What are property tax deferral programs?

The Oregon Legislature established programs that allow qualifying citizens to delay paying property taxes on their residences—including manufactured homes, houseboats, multi-family, and income-producing properties (e.g., home business). If you qualify for one of the deferral programs, the state will pay your property taxes to the county. A lien will be placed on your property. You will be charged lien fees, which are deferred. Interest on the deferred taxes, at 6 percent per year, is also deferred.

How do I qualify for a deferral?

Disabled Citizens' Property Tax Deferral:

- At least one joint property owner needs to qualify as an individual with disabilities.
- You must be determined eligible to receive or be receiving federal Social Security disability benefits due to disability or blindness on or before April 15 of the year you file the claim. You must send a copy of your federal Social Security award letter or statement of eligibility with your deferral application.

Senior Citizens' Property Tax Deferral:

- At least one spouse must be age 62 or older on April 15 of the year you file the claim.
- All joint property owners, other than spouse, must be age 62 on April 15 of the year the claim is filed.

If you are married and apply jointly with your spouse, you both must be 62 years old or older on April 15. If only one spouse is 62 you must file your application as an individual.

Other requirements for both programs:

- **Joint owners.** Together you must own or be buying the property.
- You **must** have a recorded deed to the property. Or, you must be buying the property under a recorded sales contract. You may have a revocable trust. You are **not** eligible for a deferral if you have a life estate interest in the property.

- You must live on the property; however, you may live away from the property due to medical reasons. You must send a medical statement on letterhead from your health care provider to the Oregon Department of Revenue. **Example:** Mrs. Jones can no longer live in her home due to medical reasons (the exact medical condition is not needed).
- Household income must be less than \$37,500 for the income tax year 2007. This includes taxable and nontaxable income including Social Security and pensions.

How do I apply for a deferral?

First, read the information about the deferral programs to help you decide if you qualify for one of them. Complete the application provided in this booklet. Following the instructions on page 10, submit your application to the county assessor's office between January 1 and April 15.

The county assessor's office will send your application to the Oregon Department of Revenue. The department will notify you in writing if your application is either approved or denied.

Do I need to apply for deferral each year?

No. You only need to apply for the deferral once, unless your spouse dies. (**If you are a surviving spouse, see page 5.**) Once your application is approved, the Department of Revenue will pay your 2008–2009 property taxes that are due November 15 and all future taxes as long as you remain eligible.

How is the lien on my property recorded and valued?

Any previously recorded mortgage or trust deed liens are first, then property tax deferral liens.

The lien amount for the **Disabled Citizens' Property Tax Deferral** is 90 percent of the real market value of your property at the time your original application was filed. The lien amount for the **Senior Citizens' Property Tax Deferral** is an estimate of future taxes to be paid and interest to be charged based on life expectancy tables.

Do I qualify for a deferral if I owe delinquent taxes?

Yes. **You may have current and future taxes deferred, but are still responsible to pay any delinquent taxes to the county.** You may qualify for a Delay of Foreclosure if you own real property. Floating homes and manufactured structures that are not real property do not qualify for the delay.

Your Delay of Foreclosure will be approved only if you are approved for the deferral program. See page 13 of this booklet for more information and an application.

What if I have a reverse mortgage?

Having a reverse mortgage does not prevent you from qualifying for the deferral program. The money you receive from the reverse mortgage is not considered as “income” for deferral qualification.

Do I need to tell my mortgage company?

Yes, you should inform your mortgage company that the State of Oregon will be paying your property taxes if your mortgage company holds funds to pay the taxes. You may want to send them a copy of your deferral approval letter.

May I have property tax deferral and a veteran’s exemption?

Yes, you may have both. A veteran’s exemption will reduce the taxable value of your property. You may defer these reduced taxes through deferral. See information circular *Disabled War Veteran or Surviving Spouse Property Tax Exemption*, 150-310-676 for more information.

Is my yearly income important?

Yes. After your initial approval for the program, your federal adjusted gross income (FAGI) must stay below the annual FAGI limit. This limit may change each year. The FAGI limit for income tax year 2007 is \$37,500.

What happens if my income exceeds the FAGI limit after the initial year?

If your income exceeds the FAGI limit after the initial year of acceptance, you will be responsible for part or all of your property taxes for that year. The deferral amount will be reduced by 50 cents for each dollar over the \$37,500 income limit. The balance of your account continues to be deferred. If your income falls below the FAGI limit in following years, all of your property taxes will be paid.

Example: If your FAGI is \$39,500, your deferral amount will be reduced by 50 cents for each dollar over \$37,500. You are \$2,000 over the limit. At 50 cents on the dollar, your deferral is reduced by \$1,000. If your property taxes are \$2,500, the amount deferred is reduced by \$1,000. The department will pay \$1,500 of your property taxes and you are responsible for paying \$1,000 to the county.

If your FAGI exceeds the limit by more than double your property tax bill, no taxes will be deferred for that year.

Example: If your FAGI is \$42,500 and the current FAGI limit is \$37,500, you are \$5,000 over the limit. Unless your property taxes exceed \$2,501, you will not qualify for a deferral that year.

How does my deferral account become disqualified?

- When you sell the property or it changes ownership. **Example:** You deed your property to your children.
- When you move permanently from the property, unless it is for medical reasons.
- When the applicant dies. If you are a surviving spouse, see page 5.
- The property is moved out of state (manufactured structures or floating homes).

The deferred taxes, plus interest of 6 percent per year, and the lien recording fees must be paid by August 15 of the calendar year following one of the above events. A repayment schedule may be arranged with the Department of Revenue.

Are you a surviving spouse?

You don't need to file a surviving spouse application if the following conditions apply. Your deferral account will continue and Revenue will pay your property taxes.

- You and your spouse **each qualified for the deferral.** You both signed the original application as joint owners, and you were each 62 years old at the time the original application was filed.
- You continue to meet the requirements of the deferral program (see page 3).

If the above conditions do not apply and you were 59½ or older at the time of the taxpayer's death, you must meet the deferral requirements and file a surviving spouse application, **even if you signed the original application.** Once Revenue approves your application, the department will continue to pay your property taxes.

–or–

If you are younger than 59½ at the time of the taxpayer's death you may file a surviving spouse application. **File your surviving spouse application with your county assessor's office by April 15 of the year following the taxpayer's death.** Because of your age, your deferral account becomes inactive. The account balance remains deferred and interest on the past-deferred taxes continues to accrue. By law, Revenue cannot pay your current and future property taxes. You are responsible for paying all current and future taxes to the county.

You may reapply to activate the deferral when:

- You reach age 62, **or**
- You become eligible to, or begin to, receive Social Security disability benefits, **and**
- You continue to meet the other deferral requirements.

Once Revenue approves your application, your account becomes active again, and the department will pay your future property taxes.

If you choose not to file a new application by April 15 of the following year, your deferral account will be disqualified. The deferred taxes plus any accrued interest will become due.

What if you divorce?

A divorce may affect your property tax deferral. Please contact the Department of Revenue.

Can payments be made on the account?

Yes. You may pay all or part of your deferral account and continue to defer current and future taxes. **Others (relatives or friends) may also make payments on your account if you do not object.**

Make your payments to the Oregon Department of Revenue. **Payments are applied first to accrued interest, and then to past deferred taxes, then to lien fees.**

When the property is inherited and the heir makes the property his or her principal residence by August 15 of the following year, a repayment schedule may be arranged with Revenue. (See page 10 for how to contact us.)

Income tax information

If you file a federal income tax return and you itemize deductions on Schedule A, you may deduct the amount of property taxes the department pays to the county for that year. **Deferred property taxes are deductible on an individual income tax return only in the year that the taxes are paid, not in the year the deferral account receives full payment.**

Interest on the deferred property taxes is deductible as home mortgage interest in the year the interest is paid. Any payment amount applied to accrued interest is deductible in that year. If you pay off your deferral account, the total amount of accrued interest paid is deductible for the year in which the account receives full payment.

Multi-family or income-producing property

- If you own and live in one unit of a multi-family building, the county assessor will

determine the portion of property taxes that Revenue will pay. You will be responsible for paying the remaining portion to the county.

- If you have a business located on your property, the county assessor will determine the portion of property taxes that Revenue will pay. You will be responsible for paying the remaining portion to the county.

Annual statement

Every year the Department of Revenue will send you a statement showing the balance of your deferral account.

Deferral accounts accrue 6 percent simple interest each year

The 6 percent interest is **simple**, meaning that the interest computes yearly against the deferred tax amounts. Deferral accounts **do not** accrue **compound** interest, which means interest is computed on previous interest in addition to the deferred tax amounts.

For example, if your property taxes were \$1,000, the interest for one year would be \$60

($0.06 \times \$1,000 = \60). Interest continues to accrue each year on the deferred tax amounts.

The department calculates interest annually after paying the deferred property taxes to the county (usually November 15).

The table below shows an example of five years of deferred property taxes and the simple interest that accrues during that time.

Property Tax Year	Property Tax Paid	Deferred Tax Running Balance	Lien Fees	6% Simple Interest
2007-08	\$1,000	\$1,000	\$40	-0-
2008-09	\$1,000	\$2,000 ($\$1,000 + \$1,000$)	-0-	\$60 ($.06 \times \$1,000$)
2009-10	\$1,000	\$3,000 ($\$2,000 + \$1,000$)	-0-	\$120 ($.06 \times \$2,000$)
2010-11	\$1,000	\$4,000 ($\$3,000 + \$1,000$)	-0-	\$180 ($.06 \times \$3,000$)
2011-12	\$1,000	\$5,000 ($\$4,000 + \$1,000$)	-0-	\$240 ($.06 \times \$4,000$)
Five Year Total	\$5,000	\$5,000 ($5 \text{ years} \times \$1,000$)	\$40	\$600 ($\$60 + \$120 + \$180 + \240)
Total amount owed after five years in the program = \$5,640 ($\$5,000 \text{ tax} + \$40 \text{ lien fees} + \600 interest)				

HOUSEHOLD INCOME CHECKLIST

Use this list to see what must be included in total household income for the Senior Citizens' and Disabled Citizens' Property Tax Deferral programs (include Social Security and railroad retirement benefits).

	Household Income	Yes	No		Household Income	Yes	No
Alimony and separate maintenance.....		×		Credit union savings account			
Annuities and pensions				"dividends" (interest).....		×	
(reduced by cost recovery).....		×		Insurance policy "dividends"			
*Business income				(return of premium).....			×
(reduced by expenses).....		×		Return of capital dividends.....			×
Cafeteria plan benefits.....			×	Stock dividends.....			×
*Capital loss carryover.....			×	Tax-exempt dividends.....			×
*Capital losses (in year determined).....			×	Earned income credit, advanced.....			×
Child support.....			×	*Estate and trust income			
Child support included in welfare.....			×	(also see Inheritance).....			×
Clergy's rental or housing allowance,				*Farm income (reduced by expenses)....			×
in excess of expenses claimed to				Agricultural program payments.....			×
determine federal AGI.....			×	Patronage dividends.....			×
Compensation for services performed				Proceeds from sale of crops			
Back pay.....			×	and livestock.....			×
Bonuses.....			×	Rents.....			×
Clergy's fees.....			×	Sale of services.....			×
Commissions.....			×	Fellowships.....			×
Director's fees.....			×	Foreign income excluded from			
Fees in general				federal AGI.....			×
(trustee, executor, jury duty).....			×	Foster child care (reduced by expenses).....			×
Lodging for convenience of employer.....			×	Funeral expenses received.....			×
Meals for convenience of employer.....			×	Gains on sales (receipts less cost).....			×
Salaries.....			×	Excluded gain for Oregon on			
Severance pay.....			×	sale of residence.....			×
Tips.....			×	Gambling winnings			
Wages.....			×	(without reduction for losses).....			×
Deferred compensation				Gifts and grants			
Contributions made.....			×	(totaling more than \$500 in value).....			×
Payments received.....			×	Cash.....			×
Depletion in excess of basis.....			×	Gifts from nonspouse			
Depreciation, depletion, and				in the same household.....			×
amortization in excess of \$5,000.....			×	Gifts from spouse			
Disability income (entire amount).....			×	in the same household.....			×
Dividends, taxable and nontaxable.....			×	Gifts other than cash			
				(report at fair market value).....			×
				Payment of indebtedness			
				by another person.....			×

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Grants and payments by foreign governments not included in federal adjusted gross income.....	×		Lump-sum distribution (less cost recovery).....	×	
Grants by federal government for rehabilitation of home.....		×	Military and veteran's benefits (taxable and nontaxable)		
Gratuities.....	×		Combat pay.....	×	
Hobby income.....	×		Disability pensions.....	×	
Honorariums.....	×		Educational benefits (GI Bill).....	×	
Individual Retirement Arrangement (IRA) payments received.....	×		Family allowances.....	×	
Payments contributed.....		×	Pensions.....	×	
Rollovers or conversions.....	×		Net operating loss carryback and carryover.....		×
Inheritance.....	×		*Partnership income (reduced by expenses).....		×
From spouse who resided in the same household.....		×	Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI.....		×
Insurance proceeds			Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year).....		×
Accident and health.....	×		Prizes and awards.....		×
Disability payments.....	×		Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits).....		×
Employee death benefits.....	×		Refunds		
Life insurance.....	×		Earned income credit.....		×
Personal injury damages (less attorney fees).....	×		Federal tax.....		×
Property damage if included in federal income.....	×		Property tax.....		×
Reimbursement of medical expense.....		×	Oregon income tax.....		×
Sick pay (employer sickness and injury pay).....	×		Other states' income tax (if included in federal AGI).....		×
Strike benefits.....	×		Reimbursements (in excess of expenses incurred).....		×
Unemployment compensation.....	×		For moving expense.....		×
Workers' compensation.....	×		For travel.....		×
Interest, taxable and nontaxable.....	×		Rental allowances paid to ministers and not included in federal adjusted gross income.....		×
Contracts.....	×		*Rental and royalty income (reduced by expenses).....		×
Municipal bonds and other securities...	×		Residence sales (see gains on sales).....		×
Savings accounts.....	×				
Tax-exempt interest.....	×				
U.S. Savings Bonds.....	×				
*Losses on sales (to extent used in determining adjusted gross income)....	×				
From sales of real or personal property (nonbusiness).....		×			
Lottery winnings.....	×				

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Retirement benefits (see pensions, Social Security and Railroad Retirement Act benefits)			Trust income.....		×
Sales (see gains on sales and losses on sales)			Unemployment compensation.....		×
Scholarships (excess over \$500)	×		Wages		×
Sick pay.....	×		Welfare benefits		×
Social Security and Railroad Retirement Act Benefits (taxable and nontaxable).....	×		Aid to blind and disabled		×
Children's benefits paid to parent	×		Aid to dependent children.....		×
Children's benefits paid to your child		×	Child care payments.....		×
Disability pension	×		Child support included in welfare		×
Medicare payments of medical expenses		×	Direct payments to nursing home		×
Medicare premiums deducted from Social Security	×		Food stamps (or cash payments in lieu of food stamps).....		×
Old-age benefits	×		Fuel assistance		×
Supplemental Security income	×		In-home services approved by the Department of Human Services.....		×
Survivor benefits	×		Medical payments to doctors		×
Stipends (excess over \$500).....	×		Old-age assistance.....		×
Strike benefits	×		Payments for medical care, drugs, medical supplies, and services for which no direct payment is received		×
Support from parents who don't live in your household	×		Reimbursements of expenses paid or incurred by participants in work or training programs		×
			Special shelter allowance		×
			Surplus food.....		×
			Women, Infants, and Children program (WIC)		×

Deferral Application Instructions

Please print or type. At the top of the form, check the box for the program that you are applying for—disabled citizens' or senior citizens'.

Applicant Section. Check the box to indicate whether you are applying as: individual, joint owners, surviving spouse, new marriage, or divorce. For Senior Citizen Deferral, if you are applying as joint owners, each joint owner must be age 62 on or before April 15. If you are married and applying for senior deferral jointly with your spouse, you both must be 62 years old on or before April 15. If only one spouse is 62 you must file as an individual. Complete the rest of this section.

Social Security Number (SSN). The request for your Social Security number is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It will be used to establish your identity for tax purposes only.

County Section. Do not complete. This section will be completed by the county assessor's office.

Income Worksheet. The combined household income (taxable and nontaxable) of all owners must be included on the Income Worksheet. You may be asked for a copy of your federal tax return to verify information on the income worksheet.

Attachments. Attach the following to your application.

- A copy of your most recent property tax statement.
- A copy of your Social Security disability award letter or eligibility document, if you are an individual with disabilities. If you need help getting your award letter, contact the Social Security Administration toll-free at 1-800-772-1213.

Declaration Section. Be sure you read this section before you sign it.

Signature. The applicant(s) and joint owner(s) must sign and date the application.

• **Send the original application** to your county assessor's office. (See pages 15–16 for county addresses.) **The Department of Revenue will notify you in writing whether your application is approved or denied.** If approved, Revenue will pay your future taxes beginning November 15, 2008.

- **Your deferral application must be filed with the county assessor's office between January 1 and April 15.**
- If you need help filling out your application, contact Revenue's Deferral Unit. Please have your Social Security number ready when you contact us.

How to contact the Department of Revenue if you need help

Telephone:

Salem.....503-378-4988

Toll-free from Oregon prefix...1-800-356-4222

Deferral Unit503-945-8348

Fax 503-945-8737

E-mail.....deferral.unit@state.or.us

Internet.....www.oregon.gov/DOR/PTD

TTY (hearing or speech impaired; machine only):

Salem.....503-945-8617

Toll-free from Oregon prefix...1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Asistencia en español:

Salem.....503-378-4988

Gratis de prefijo de Oregon ...1-800-356-4222

2008



Property Tax Deferral Application for

Disabled Citizens or Senior Citizens

For Official Use Only	
Date received at county	Date received at Revenue
Previous years' taxes	
Real market value	

NOTICE:

- **All New Applicants:** You must attach a copy of your last year's property tax statement. You must complete the Income Worksheet on the back of this application.
- **Individuals with disabilities:** You must be determined to be eligible to receive or be receiving federal Social Security benefits due to disability or blindness on or before April 15 of the year in which the claim is filed. You must attach proof of your eligibility.
- **Remember to sign your application.**
- **Mail your completed application to your county assessor's office between January 1 and April 15.** See pages 15 and 16 for county addresses.

APPLICANT SECTION

If you are applying as joint owners, each joint owner must be age 62 on or before April 15. If you are married and applying for senior deferral jointly with your spouse, you both must be 62 years old on or before April 15. If only one spouse is 62 you must file as an individual.

Type of Applicant

Individual Joint ownership Refiling as surviving spouse New marriage Divorce

Applicant's name (last, first, MI)	Social Security number	Birth date	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Joint applicant's name (last, first, MI)	Social Security number	Birth date	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Other joint owner on deed or contract	Social Security number	Birth date	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Mailing address	Property address (if different than mailing address)			
City	State	ZIP code	Telephone number ()	Message number or e-mail address

Do you owe prior years' property taxes? Yes (see page 13) No

NOW GO TO THE BACK OF THE FORM ->

COUNTY SECTION (Do not complete. This section will be completed by the county assessor's office.)

Manufactured Structure	Model year	Make	Home number	Manufactured home park name
Platted	LOT _____	BLK _____	Legal Desc _____	
Unplatted	For all unplatted properties attach a copy of the recorded deed or contract.			
	Parcel in: T _____	R _____	SEC _____	
	As described in _____ County		Containing _____ acres	
Deed	Deed information			
	<input type="checkbox"/> Deed recorded in (year) _____		<input type="checkbox"/> Contract recorded in (year) _____	
	Document/instrument number	Microfilm number	Reel	Book/volume Page
Assessor's Certification	Assessor's account number		Levy code	
	<input type="checkbox"/> Check here for split levy code	Assessor's account number	Levy code	
	Type of residential property described above	If a multi-family building, or business on the property, give percentage of value allocated to the applicant's unit (percent to be deferred):		
	<input type="checkbox"/> Single family <input type="checkbox"/> Multi-family	_____ %		
	Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record	Date	County Number	
	X			

— THIS SPACE FOR DEPARTMENT OF REVENUE USE ONLY —

<input type="checkbox"/> Application approved	Approved by (initials)	Date approved	<input type="checkbox"/> Application denied	Denied by (initials)	Date denied
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Applicant's last name	First name and initial	Social Security number - -
Joint applicant's last name	First name and initial	Social Security number - -

List all income for 2007. Include income earned in other states or countries. Your income eligibility is determined by Oregon law. Your household income must be less than \$37,500 (taxable and nontaxable income) to qualify for the 2008–2009 property tax year.

Income Worksheet

Work and Investment Income

1. Wages, salaries, and other pay for work.....	1		00	
2. Interest and dividends (total taxable and nontaxable)	2		00	
3. Business net income (loss limited to \$1,000).....	3		00	
a. Do you have a business located on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, explain type of business and percentage of property used for business purposes _____				
4. Farm net income (loss limited to \$1,000).....	4		00	
5. Total gain on property sales (loss limited to \$1,000).....	5		00	
6. Rental net income (loss limited to \$1,000).....	6		00	
a. Is part of your home or property used as a rental? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If yes, what percentage? _____				
7. Other capital gains (i.e., stocks and bonds (loss limited to \$1,000)	7		00	
8. Other income from your federal return. Identify: _____ ..	8		00	
9. Add lines 1 through 8.....	9			00

Retirement Income

10. Total Social Security, Supplemental Security Income (SSI), and railroad retirement	10		00	
11. Pensions and annuities (total taxable and nontaxable).....	11		00	
12. Add lines 10 and 11	12			00

Other Income

13. Unemployment benefits	13		00	
14. Child support	14		00	
15. Support from others not in your household. Identify: _____ ..	15		00	
16. Veteran's and military benefits	16		00	
17. Gifts and grants. Total amount minus \$500	17		00	
18. Gambling winnings.....	18		00	
19. Other sources. Identify: _____	19		00	
20. Add lines 13 through 19.....	20			00
21. Your total household income. Add lines 9, 12, and 20	21			00

If the amount on line 21 is **more** than the household income limit allowed (\$37,500 for 2007), you do not qualify for either the Disabled Citizens' or the Senior Citizens' Property Tax Deferral.

DECLARATION

I declare under penalties for false swearing that I have examined all documents and to the best of my knowledge, they are true, correct, and complete. I understand a lien will be placed on this property and I will be charged lien recording fees. I understand that 6 percent simple interest accrues on each years' deferred tax amount.

Applicant's signature	Date	Joint applicant's signature	Date
X		X	

**APPLICATION TO _____ COUNTY, OREGON
TO DELAY FORECLOSURE OF REAL PROPERTY
TAXES ON DEFERRED HOMESTEADS**

Revenue Use Only
Date received

What is a delay of foreclosure?

- If you owe delinquent property taxes to the county, a **delay of foreclosure** will remove your property from the county's foreclosure listing while you are on the deferral program. It does not erase delinquent property tax debt or any accrued interest that you owe to the county. When you receive approval for the **delay of foreclosure**, any delinquent property tax debt remains and will continue to accrue county interest at the rate of 1 1/3 percent per month (16 percent yearly).
- You may apply to the county for the **delay of foreclosure only** when your application for property tax deferral **is approved by** the Oregon Department of Revenue. The deferral program

does not pay any delinquent property taxes or the interest you owe to the county. The deferral program **pays only the current and future years'** property taxes to the county.

- When a deferral disqualification occurs or you voluntarily remove your property from the deferral program, the **delay of foreclosure** will end. The delinquent taxes and interest become due to the county on or before August 15 the year following deferral disqualification.
- Floating homes and manufactured structures that are not **real property** do not qualify for **delay of foreclosure**.

You may not apply for **delay of foreclosure** for any delinquent tax and interest that may occur while you are on the deferral program.

Applicant's name (as shown on Senior Citizens' or Disabled Citizens' Property Tax Deferral Application)	Social Security number
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Mailing address

City, State, ZIP code

DECLARATION

I declare under penalties for false swearing that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Your signature	Date	Spouse/joint owner(s) signature	Date
X		X	

FOR ASSESSOR'S USE ONLY (required)

Assessor's account number	Department of Revenue deferral account number
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Application approved

Assessor's or Deputy's signature X _____ Date _____

Application denied

Assessor's or Deputy's signature X _____ Date _____

Reason for denial and years denied _____

County Tax Collector notified Department of Revenue notified

COUNTY ADDRESSES

Baker County Assessor

1995 3rd St Suite #130
Baker City OR 97814
Phone: 541-523-8203

Benton County Assessor

Department of Assessment and Taxation
205 NW 5th Street
Corvallis OR 97330
Phone: 541-766-6855

Clackamas County Assessor/Tax Collector

168 Warner Milne Rd
Oregon City OR 97045
Phone: 503-655-8671

Clatsop County Assessment & Taxation

820 Exchange, 2nd Floor
Astoria OR 97103
Phone: 503-325-8522 Ext. 1403

Columbia County Assessor

230 Strand Street
St. Helens OR 97051
Phone: 503-397-2240

Coos County Assessor

250 N Baxter
Coquille OR 97423
Phone: 541-396-3121 Ext. 274

Crook County Assessor

County Courthouse
300 NE 3rd Street
Prineville OR 97754
Phone: 541-447-4133 Ext. 226

Curry County Assessor

County Courthouse
29821 N Ellensburg Avenue
PO Box 746
Gold Beach OR 97444
Phone: 541-247-3294

Deschutes County Assessor

1300 NW Wall Street
Bend OR 97701
Phone: 541-388-6508

Douglas County Assessor

County Courthouse
1036 SE Douglas Avenue
Roseburg OR 97470
Phone: 541-440-4222

Gilliam County Assessor

County Courthouse
221 S Oregon Street
PO Box 484
Condon OR 97823
Phone: 541-384-3781

Grant County Assessor

County Courthouse
200 S Canyon Blvd
PO Box 185
Canyon City OR 97820
Phone: 541-575-0107

Harney County Assessor

County Courthouse
450 N Buena Vista
Burns OR 97720
Phone: 541-573-8367

Hood River County Assessor

601 State Street
Hood River OR 97031
Phone: 541-386-4522

Jackson County Assessor

10 S Oakdale
Medford OR 97501
Phone: 541-774-6061

Jefferson County Assessor

66 SE "D" Street, Suite D
Madras OR 97741
Phone: 541-475-2443

Josephine County Assessor

County Courthouse
500 NW 6th Street
Grants Pass OR 97526
Phone: 541-474-5260

Klamath County Assessor

305 Main Street
Klamath Falls OR 97601
Phone: 1-800-377-6092

COUNTY ADDRESSES

Lake County Assessor/Tax Collector

Lake County Courthouse
513 Center Street
Lakeview OR 97630
Phone: 541-947-6000

Lane County Assessor

Dept. of Assessment & Taxation
125 East 8th Avenue
Eugene OR 97401
Phone: 541-682-3836

Lincoln County Assessor

Lincoln County Courthouse
225 W Olive Street, Room 207
Newport OR 97365
Phone: 541-265-4102 Ext. 2517

Linn County Assessor

300 4th Avenue, 2nd Floor, Room 215
PO Box 100
Albany OR 97321
Phone: 541-967-3808

Malheur County Assessor

County Courthouse
251 B Street W #2
Vale OR 97918
Phone: 541-473-5117

Marion County Assessor

555 Court Street, NE Room 2233
PO Box 14500
Salem OR 97309
Phone: 503-588-5144

Morrow County Assessor

100 Court Street
PO Box 247
Heppner OR 97836
Phone: 541-676-5607

Multnomah County Assessor

Division of Assessment & Taxation
501 SE Hawthorne Blvd, Suite 175
Portland OR 97214
Phone: 503-988-3326

Polk County Assessor

850 Main Street
Dallas OR 97338
Phone: 503-623-8391

Sherman County Assessor

County Courthouse
500 Court Street
PO Box 283
Moro OR 97039
Phone: 541-565-3505

Tillamook County Assessor

201 Laurel Avenue
Tillamook OR 97141
Phone: 503-842-3400

Umatilla County Assessor

County Courthouse
216 SE 4th Street
PO Box 68
Pendleton OR 97801
Phone: 541-278-6219

Union County Assessor/Tax Collector

1001 4th Street, Suites A & B
La Grande OR 97850
Phone: 541-963-1002

Wallowa County Assessor

101 S River Street, Room 104
Enterprise OR 97828
Phone: 541-426-4543 Ext. 36

Wasco County Assessor

Department of Assessment and Tax
511 Washington Street, Room 208
The Dalles OR 97058
Phone: 541-506-2510

Washington County Assessor

Department of Assessment & Taxation
155 N First Avenue, Room 130, MS8
Hillsboro OR 97124
Phone: 503-846-8741

Wheeler County Assessor

701 Adams Street
PO Box 326
Fossil OR 97830
Phone: 541-763-4266

Yamhill County Assessor

County Courthouse
535 NE 5th, Room 135
McMinnville OR 97128
Phone: 503-434-7521