

# 2009

## Oregon Property Tax Deferral for Disabled and Senior Citizens

(ORS 311.666-ORS 311.701)

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

**File your completed application with the county assessor's office after January 1 and on or before April 15. See pages 11 and 12.**

If you are approved, the Department of Revenue will begin paying your 2009-10 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 the 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 (if applying for the disabled program).
- ✓ Attach a copy of your doctor's statement if you are not living on the property because of medical reasons.

**Your application cannot be processed without this information.**



# Property Tax Deferral for Disabled or Senior Citizens

As a disabled or senior citizen, you can “borrow” from the state of Oregon to pay your property taxes to the county. This includes manufactured structures, houseboats, multi-family, and income-producing properties (for example, home business).

## How does the program work?

If you qualify for the program, the Oregon Department of Revenue (DOR) will make the property tax payments to the county on November 15. Also:

- Interest at 6 percent on the taxes is deferred (see page 6), and
- A lien will be placed on your property (see page 4), and
- On manufactured structures, a \$55 fee will be charged to your account for DOR to become a security interest holder, and
- The cost of recording the lien and the manufactured structure fee will be deferred, and
- All payments, plus interest, must be repaid (see page 5).

## How do I qualify?

### Disabled Citizens:

- 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:

- 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 applicants.** You must own or be buying the property together.
- 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 if you have a life estate interest in the property. A life estate is when you live on the property but do not own the property.
- You must live on the property; however, you may live away from the property because of medical reasons. You must send a medical statement on letterhead from your health care provider to DOR (the exact medical condition is not needed).
- Household income must be less than \$39,000 for the income tax year 2008. This includes taxable and nontaxable income including Social Security and pensions.

## How do I apply?

First, read the information about the disabled and senior programs to help you decide if you qualify. Following the instructions on page 10, complete and file the application provided in this booklet. Send your application to the county assessor’s office after January 1 and on or before April 15.

The county assessor’s office will mail your application to DOR. The department will notify you in writing if your application is 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, DOR will pay your 2009–2010 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?**

The lien amount for **Disabled Citizens** is 90 percent of the real market value of your property at the time your original application was filed.

The lien amount for **Senior Citizens** is an estimate of future taxes to be paid and interest to be charged based on life expectancy tables.

## **Do I qualify 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 by the county only if you are approved for the deferral program. See page 13 of this booklet for more information and an application.

## **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 property taxes. Others (relatives or friends) may also make payments on your account if you do not object.

Make your payments to DOR. **Payments are applied first to accrued interest, then to past deferred taxes, and then to fees.**

When the property is inherited and the heir makes the property their principal residence by August 15 of the following year, a repayment schedule may be arranged with DOR (see page 5).

## **What if I have a reverse mortgage?**

Having a reverse mortgage does not prevent you from qualifying for the 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 2008 is \$39,000.

## **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 \$39,000 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 \$41,000, your deferral amount will be reduced by 50 cents for each dollar over \$39,000. 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. DOR 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 \$44,000 and the current FAGI limit is \$39,000, you are \$5,000 over the limit. Unless your property taxes exceed \$2,501, you will not qualify for a deferral that year.

**Note to new applicants:** If, after your initial approval, DOR discovers additional information on your household income that was not included on your application, you may be disqualified from the deferral program and receive a billing notice.

### **When are taxes due?**

- 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's because of medical reasons.
- When the applicant dies. If you are a surviving spouse, see below.
- The property is moved out of state (manufactured structures or floating homes).

The deferred taxes, plus interest of 6 percent per year, and fees must be paid by August 15 of the calendar year following one of the above events. A repayment schedule may be arranged with DOR (see page 10).

### **Are you a surviving spouse?**

**You don't need to file a property tax deferral application if the following conditions apply.**

- You and your spouse **each qualified for the deferral.** You both signed the original application as joint applicants and you were each 62 years old or eligible to receive/receiving Social Security Disability benefits at the time the original application was filed.
- You continue to meet the requirements of the disabled and senior program (see page 3).

Your deferral account will continue and DOR will pay your property taxes.

**If the above conditions do not apply** and you were 59½ or older at the time of the qualifying taxpayer's death, you must meet the deferral requirements and file a property tax deferral application, **even if you signed the original application.** Once

DOR approves your application, we will continue to pay your property taxes.

–or–

**If you are younger than 59½ at the time of the qualifying taxpayer's death** you must file a property tax deferral application to keep the past property taxes deferred. **File this application with the county assessor's office by April 15 of the year following the taxpayer's death.**

Your deferral account balance remains deferred, and interest on the past-deferred taxes continues to accrue. By law, DOR cannot pay your current and future property taxes. You are responsible for paying all current and future taxes to the county.

**When you reach age 62 or become eligible to receive Social Security Disability, you must file a new application with the county assessor's office by April 15 to defer future property taxes. DOR will notify you in writing when your application is approved or denied.**

### **What if I divorce?**

A divorce may affect your property tax deferral. Please contact DOR (see page 10).

### **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 DOR 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. Payment amounts 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.

## Multifamily or income-producing property

- If you own and live in one unit of a multifamily building, the county assessor will determine the portion of property taxes that DOR 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 DOR will pay. You will be responsible for paying the remaining portion to the county.

## Annual statement

Every year, DOR will send you a statement showing the balance of your deferral account.

## Accounts accrue 6 percent simple interest each year

Simple interest is different from the compounded interest that credit card accounts accrue. Simple interest means that the interest computes yearly against the deferred tax amounts. Compound

interest means interest is computed using both the amount charged (deferred taxes) and previous unpaid interest.

If you compare our 6 percent simple interest to 6 percent compounded interest charged by credit cards, the simple interest you pay would be significantly less.

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 table below shows 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
2008–09	\$1,000	<b>\$1,000</b>	\$40	<b>-0-</b>
2009–10	\$1,000	<b>\$2,000</b> ( $\$1,000 + \$1,000$ )	-0-	<b>\$60</b> ( $.06 \times \$1,000$ )
2010–11	\$1,000	<b>\$3,000</b> ( $\$2,000 + \$1,000$ )	-0-	<b>\$120</b> ( $.06 \times \$2,000$ )
2011–12	\$1,000	<b>\$4,000</b> ( $\$3,000 + \$1,000$ )	-0-	<b>\$180</b> ( $.06 \times \$3,000$ )
2012–13	\$1,000	<b>\$5,000</b> ( $\$4,000 + \$1,000$ )	-0-	<b>\$240</b> ( $.06 \times \$4,000$ )
<b>Five Year Total</b>	\$5,000	<b>\$5,000</b> ( $5 \text{ years} \times \$1,000$ )	\$40	<b>\$600</b> ( $\$60 + \$120 + \$180 + \$240$ )
<b>Total amount owed after five years in the program = \$5,640</b> ( $\$5,000 \text{ tax} + \$40 \text{ lien fees} + \$600 \text{ interest}$ )				

## 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).

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

\*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 for which you are applying—disabled citizens' or senior citizens'.**

**Applicant section.** Check the box to indicate whether you are applying as: individual, joint applicants, surviving spouse, new marriage, or divorce. For Senior Citizen Deferral, if you are applying as joint applicants, each applicant must be age 62 at the time of the application. If you are married and applying for senior deferral jointly with your spouse, you both must be 62 years old at the time of the application. 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.** Taxable and nontaxable combined household income for individuals and their spouses or all joint applicants must be included on the income worksheet. You may be asked for a copy of your federal tax return to verify the information provided.

**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 and are applying for the disabled program. 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 the application.

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

- Send the original application to the county assessor's office (see pages 15–16 for county addresses). **DOR will notify you in writing whether your application is approved or denied.** If approved, we will pay your future taxes beginning November 15, 2009.
- Your deferral application must be filed with the county assessor's office between after January 1 and on or before April 15.
- If you need help completing your application, contact DOR's Deferral Unit. Please have your Social Security number ready when you contact us.

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### 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 Unit .....503-945-8348

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

# 2009



## 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.**
- **File your completed application with the county assessor's office after January 1 and on or before April 15.** See pages 15 and 16 for county addresses.

### APPLICANT SECTION

If you are applying as joint applicants, each joint applicant 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
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.)

<b>Manufactured Structure</b>	Model year	Make	Home number	Square footage	# of bathrooms
	# of bedrooms	Roofing material	Siding type	Heating system	Cooling system
<b>Platted</b>	LOT _____	BLK _____	_____ Legal Desc		
<b>Unplatted</b>	For all unplatted properties attach a copy of the recorded deed or contract.				
	Parcel in: T _____	R _____	SEC _____		
<b>Deed</b>	As described in _____ County Containing _____ acres				
	Deed information				
	<input type="checkbox"/> Deed recorded in (year) _____ <input type="checkbox"/> Contract recorded in (year) _____				
<b>Assessor's Certification</b>	Document/instrument number	Microfilm number	Reel	Book/volume	Page
	Assessor's account number	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 2008. Include income earned in other states or countries. Your income eligibility is determined by Oregon law. Your household income must be less than \$39,000 (taxable and nontaxable income) to qualify for the 2009–2010 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 <b>minus</b> \$500 .....	17		00	
18. Gambling winnings.....	18		00	
19. Other sources. Identify: _____ .....	19		00	
20. Add lines 13 through 19.....	20			00
21. <b>Your total household income.</b> Add lines 9, 12, and 20 .....	21			00

If the amount on line 21 is **more** than the household income limit allowed (\$39,000 for 2008), 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**

<b>Revenue Use Only</b>
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 (ORS 311.691). 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 1⅓ 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.

Applicant signature	Date	Joint applicant(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 Third Street, 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**

Development Services Building  
150 Beaver Creek Road  
Oregon City, OR 97405  
Phone: 503-655-8671

### **Clatsop County Assessment & Taxation**

820 Exchange Street, Suite 200  
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, Room 300  
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 SW 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  
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 42  
McMinnville OR 97128  
Phone: 503-434-7521