

# 2018

## Oregon Property Tax Deferral for Disabled and Senior Citizens

(ORS 311.666-ORS 311.701)

This booklet includes the application to apply for property tax deferral.

**For up-to-date information, check [www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral).**

**File** your completed application with the county assessor's office **after January 1 and by April 16.**

If approved, the Department of Revenue will begin paying your 2018–19 property taxes on November 15.



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

- ✓ Complete and sign your application.
- ✓ Complete the income and assets worksheet.

Attach a copy of your:

- ✓ 2017–18 property tax statement.
- ✓ Social Security Disability **award letter** or **eligibility** document, if applying for the disabled program.
- ✓ Doctor's statement, if you're not living on the property because of medical reasons.
- ✓ Power of Attorney form, if you have a designated power of attorney.
- ✓ Trust.

**Your application can't be processed without this information.**



# Property Tax Deferral for Disabled and Senior Citizens

As a disabled or senior citizen, you can borrow from the State of Oregon to pay your property taxes to the county.

## How does the program work?

If you qualify for the program, the Oregon Department of Revenue will pay your county property taxes on November 15 of each year.

A lien will be placed on your property and we will become a security interest holder. Upon disqualification or cancellation from the program, the following must be repaid in full before the lien or security interest on the property will be released:

- Your property taxes that have been paid by Department of Revenue.
- The accrued interest (6 percent annually).
- The cost of recording and releasing the lien.
- A \$55.00 filing fee on manufactured structures.

## How is the value of the lien on my property determined?

The lien amount is an estimate of future taxes to be paid and interest to be charged based on your current tax and life expectancy tables.

## Who qualifies?

By April 15, you must apply and meet all of the following requirements.

1. You must be either:
  - 62 years old or older, or
  - A disabled citizen, who's receiving or is eligible to receive federal Social Security Disability benefits.
2. You must own or be buying the property, and have a recorded deed or sales contract in your name. Property held under an irrevocable trust or as a life estate are not eligible for the deferral program.
3. You must have **both owned and lived** on

the property for at least five years. If you lived away from the property due to medical reasons, you must attach a medical statement **on letterhead** from your healthcare provider. The letter must state that you are required to be away from the home for health-related reasons.

4. If you have not lived in and owned your home for five years, you may still qualify for the program if you downsized. You must meet the following criteria:

- **Your previous home was in the Property Tax Deferral program.**
- The new home must have a lower real market value (RMV).
- You must sell the old home and purchase the new home within a 1-year time frame.
- You must not finance more than 80 percent of the purchase price of the new home.
- You must satisfy the deferral lien on the prior homestead.

If you meet these criteria, please contact us and we will send you a supplemental worksheet.

5. You must have homeowners insurance that covers fire and other casualty.
6. Your household income must not exceed the annual limit (2018 limit is \$44,000). Household income includes all taxable and non-taxable income of the applicant(s) and their spouse(s) that reside in the home for the prior calendar year.
7. Your net worth is less than \$500,000. This doesn't include the value of the home under the Property Tax Deferral program or personal property.
8. Either:
  - You don't have a reverse mortgage, or
  - You have a reverse mortgage and were on the Property Tax Deferral program prior to 2011.

## Joint owners

If you own the property with someone else, **all** owners must apply jointly and meet all the qualifications. These requirements don't apply to joint owners who are married. The spouse isn't required to apply, but must qualify for the program if they do apply.

**Disabled applicants** must provide a copy of their federal social security disability award letter. Additional owner(s) are still required to apply, but are not required to be disabled.

## Can I add someone to the deed or title?

Contact us if you would like to add someone to the deed or title of the property while you're in the deferral program. Adding someone other than your spouse or registered domestic partner may cause your property to be disqualified

## Program growth

The number of new applicants accepted into the program is limited to a 5 percent increase of the prior year's new program participants.

## Do I qualify if I owe delinquent taxes?

Yes, you may have current and future taxes deferred, but you'll still be responsible to pay any delinquent taxes and interest to your county.

## Can my delinquent property taxes be paid under deferral?

If you don't have a deferral account already, your delinquent property taxes can't be covered under the Property Tax Deferral program. However, you may apply for a Delay of Foreclosure with your county for your delinquent county taxes. A Delay of Foreclosure may only be used for real property taxes. It does not apply to taxes on floating homes and manufactured structures, that are considered personal property. If approved by the county, the Delay of Foreclosure prevents the county from

foreclosing while you're under the Property Tax Deferral program. It doesn't prevent your mortgage company from foreclosing.

## What if I have a mortgage?

You'll need to 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 (escrow account), you will need to send them a copy of your deferral approval letter with a letter requesting that the escrow account not pay the property tax (ORS 311.676).

## Real market value (RMV) limitation

Your home must be under the RMV limitation for your county. The limitation is based on the median value of residential homes in your county and the number of years you have continually owned and lived in the home.

The county median RMV is determined by the county assessor's office each year and provided to us. To view the RMV by county, visit [www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral).

The prior year's RMV of your home (as shown on your 2017–18 tax statement) is used to determine if you meet this qualification.

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

Yes; see *Disabled Veteran or Surviving Spouse Property Tax Exemption* for more information at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms).

## Do I need to apply for deferral each year?

No, but every two years after you're approved, you'll need to certify that you still meet all of the qualifications. When it's time to recertify, we'll send you a recertification application.

## What is the difference between inactivation and disqualification?

A person is **inactivated** from the deferral program if they fail to recertify when requested or they no longer meet program eligibility requirements. The loan balance **does not** become due at that time. The property owner is then responsible for paying the property tax.

An inactivated person may be able to reinstate their account by reapplying for the program. Applications are accepted January 1 through April 15 each year.

A person is **disqualified** from the deferral program if they move, change home ownership, or die. The disqualified person is removed from the deferral program and the loan balance is due. A person that has been disqualified can only be reinstated if they pay off the prior lien balance in full.

## 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 don't want someone making payments for you, you must send us a letter stating so. If your account is inactive, the lien will be released from your property when the account is paid in full.

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

## How do I cancel?

To cancel is to voluntarily quit the deferral program. You'll need to submit a *Deferral Cancel Statement* to us, available at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms). Once your account is cancelled, you'll be responsible for paying your property taxes. However, if you cancel between September 1 and November 15, we will pay this year's taxes. We won't release the lien until the deferral tax amount is paid back.

## Disqualifying events (ORS 311.684)

When any of the following events occur, your account will be disqualified, and you must pay the deferred taxes, plus 6 percent interest, and fees by August 15 of the following calendar year:

- The property is sold or changes ownership.  
**Example:** You add your children to the deed.
- The applicant moves permanently from the property for non-medical reasons.
- The applicant dies.
- The property is moved out-of-state (manufactured structures or floating homes). When this occurs, the total balance becomes due five days prior to the move.

## What is a transferee?

A transferee is anyone who inherits or receives any benefits from the property. We will collect the existing loan balance from them.

## Important dates

**January 1 to April 15**—Applications accepted at the counties.

**July 1**—Liens attach to the newly-approved properties.

**August 31**—Last day to notify us that you don't want us to pay your property taxes.

**November 15**—Property taxes are paid to the county.

**December 15**—Annual statements are sent to participants.

## Do you have questions or need help?

### Deferral Unit

[www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral)  
(503) 945-8348 or Fax (503) 945-8737

**Email:** [deferral.unit@oregon.gov](mailto:deferral.unit@oregon.gov)

### General tax information

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or (800) 356-4222

**Email:** [questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

## Household income

Household income includes all income of the applicant(s) and their spouse(s) residing in the home, both taxable and non-taxable. Here are common sources of income for you to include on the household income worksheet.

Alimony	Workers' compensation
Annuities and pensions	Interest, taxable and nontaxable
*Business income, including rental income (reduced by expenses)	*Losses on sales (to extent used in determining adjusted gross income)
*Capital losses (in year determined)	Lottery winnings
Child support	Lump-sum distribution (less cost recovery)
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Military and veteran's benefits (taxable and nontaxable)
Compensation for services performed	Pensions and annuities (taxable and nontaxable)
Back pay	Prizes and awards
Bonuses	Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)
Commissions	Rental income
Severance pay	Retirement benefits (see pensions, Social Security, and Railroad Retirement Act benefits)
Tips	Sales (see gains on sales and losses on sales)
Wages	Scholarships (excess over \$500)
Deferred compensation	Sick pay
Disability income (entire amount)	Social Security and Railroad Retirement Act Benefits (taxable and nontaxable)
Dividends, taxable and nontaxable	Children's benefits paid to parent
*Estate and trust income (also see Inheritance)	Disability pension
Fellowships	Medicare premiums deducted from Social Security
Gains on sales (receipts less cost)	Old-age benefits
Gambling winnings	Supplemental Security Income
Gifts	Survivor benefits
Grants	Trust income
Hobby income	Unemployment compensation
Individual Retirement Arrangement (IRA) payments received	Wages
Inheritance	Welfare benefits
Insurance proceeds	Aid to blind and disabled
Accident and health	Child care payments
Disability payments	Child support included in welfare
Employee death benefits	Direct payments to nursing home
Life insurance	Old-age assistance
Personal injury damages (less attorney fees)	Temporary Assistance for Needy Families (TANF)
Property damage if included in federal income	
Sick pay (employer sickness and injury pay)	
Strike benefits	
Unemployment compensation	

\*Losses limited to \$1,000.

# Property Tax Deferral Application Instructions

*Please print or type.*

**Applicant section.** Check the box to indicate whether you are applying as: an individual, joint applicants, a spouse, or a surviving spouse.

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

**Current residence address.** If your current residence address is different than the property's physical address, please indicate the reason. If you're living away from the property for medical reasons, you must include a letter from your doctor written **on letterhead** stating that you are required to be away from home for medical reasons.

**Property address.** List the address or where the property is physically located in the county.

**Manufactured structure.** If the property is a manufactured structure, please complete the following information on the application: square footage, number of bedrooms, number of bathrooms, roofing material, siding type, heating system, and cooling system.

**Eligibility questions.** Fully complete questions 1–6.

**Household income worksheet.** Taxable and non-taxable combined household income must be included on the income worksheet for all applicants (and their spouse) that live in the home.

**Asset worksheet.** List the total net worth of all applicants. Net worth means the sum of the current market value of all assets including real property, cash, savings accounts, bonds, and other investments after deducting outstanding liabilities.

Don't include the value of your home, the cash value of life insurance policies on the life of an applicant, or tangible personal property owned by an applicant (for example, furniture or vehicles).

**Declaration section.** Be sure you read this section before you sign.

**Signature.** All applicants must sign and date the application.

**Attach the following to your application:**

- A copy of your 2017–18 property tax statement.
- **If you're applying as a disabled applicant, attach a copy of your Social Security Disability award letter or eligibility document. Proof includes: the original award letter, a letter from the Social Security Administration (SSA) stating the type of benefits you are receiving, or a computer printout from SSA. Don't send your 1099 SSA statement or new benefit statement as proof. If you need help getting your award letter, contact SSA toll-free at 1 (800) 772-1213.**

**Your application must be filed with the county assessor's office  
after **January 1** and by **April 16**.**

**Send the original application** to the county assessor's office (see county addresses).  
**We will notify you in writing by September whether your application is approved or denied.**  
If approved, we will pay your future taxes beginning November 15, 2018.







2018

Property Tax Deferral Application (ORS 311.666-701)

Table with 2 columns: Date received at county, Date received at Revenue. Header: For official use only.

- You must attach a copy of your 2017-18 property tax statement.
You must complete the household income and asset worksheets on the back of this application.
Individuals with disabilities: Attach proof of eligibility of federal Social Security Disability benefits received before April 15 (we won't accept your 1099 SSA statement or new benefit statement).
Remember to sign and date your application.
File your completed application with the county assessor's office after January 1 and by April 16.

Applicant section

Type of applicant Individual\* \*If individual applicant: Are you married? No Yes Spouse's name/SSN:
Joint spouse Joint other Refiling as surviving spouse. Spouse's SSN/Deferral account number:

Form with fields for Applicant's name, Social Security number, Date of birth, Age on April 15, Are you disabled?, Joint applicant's name, Spouse/Other, Joint applicant's SSN, Date of birth, Age on April 15, Are you disabled?, Current residence address, City, State, ZIP code, Property address, City, State, ZIP code.

If property address is different than current residence address, explain why:

Form with fields for Phone (or message phone) and Email.

If you own a manufactured structure (mobile home), complete this section:

Form with fields for Model year, Make, Home ID number, Square footage, # of bedrooms, # of bathrooms, Roofing material, Siding type, Heating system, Cooling system.

- 1. Have you previously been approved for Property Tax Deferral on this property? Yes No
If yes, was this property under the program prior to 2011? Yes No
2. Does your property contain multiple units? Yes No If yes, how many units?
What is the purpose of the other unit(s)?
Describe which homestead (unit) you live in
3. As of April 15, 2018, how many years have you owned the home? years
As of April 15, 2018, how many years have you lived in the home? years
If your answer to either of the above questions is less than five years, please see instructions on page 3. If you have been on deferral and feel you meet the criteria for the Downsizing Provision, please contact us for the Downsizing Provision worksheet.
4. Do you have a reverse mortgage that is secured by this home? Yes No
If your answer to the above question is yes and the property wasn't in the Property Tax Deferral program prior to 2011, STOP HERE. You don't qualify for the Property Tax Deferral program.
5. Is the home insured for fire and other casualty? Yes No
If your answer to the above question is no, STOP HERE. You don't qualify for the Property Tax Deferral program.
Insurance carrier Policy number
6. Is the property owned in a trust? Yes No
If yes, attach a copy of the trust documents.
7. Do you owe prior years' property taxes? Yes (See Delay of Foreclosure application) No

Go to the next page ->

Applicant's last name	First name and MI	SSN
Joint applicant's last name	Joint applicant's first name and MI	Joint applicant's SSN

**This section must be completed.** List your yearly household income for 2017. Household income consists of all income of the applicant(s) and their spouse(s) that reside in the home. Include income earned in other states or countries. Your household income must be less than \$44,000 (taxable and nontaxable income) to qualify for the 2018–2019 property tax year. We may require verification of the information you provide in this section.

### Household income worksheet

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
4. Farm net income (loss limited to \$1,000).....	4		00
5. Total gain on property sales.....	5		00
6. Rental net income.....	6		00
7. Other capital gains (such as, stocks and bonds) (loss limited to \$1,000) ...	7		00
8. Total Social Security, Supplemental Security Income (SSI), and railroad retirement <b>before</b> Medicare premium deductions .....	8		00
9. Pensions and annuities before health insurance premium deductions (total taxable and nontaxable).....	9		00
10. Unemployment benefits.....	10		00
11. Child support .....	11		00
12. Veteran's and military benefits.....	12		00
13. Gambling winnings .....	13		00
14. All other sources. Identify: .....	14		00
15. Your total household income. Add lines 1–14 .....	• 15		00

If your total household income (line 15) is more than \$44,000, **STOP HERE**. You don't qualify for the Property Tax Deferral program.

List the total net worth of all applicants. Net worth means the sum of the current market value of all assets, including real property, cash, savings accounts, bonds, and other investments after deducting outstanding liabilities. We may require verification of the information you provide in this section.

Net worth doesn't include the value of the property for which deferral is claimed, the cash value of life insurance policies on the life of an applicant, or tangible personal property owned by an applicant (such as, furniture, vehicles).

### Net worth asset worksheet (\$500,000 limit, not including your home)

1. Cash, savings, and checking account balances as of Dec. 31, 2017 .....	1		00
2. Amount of investments in qualified retirement plans and individual retirement accounts as of Dec. 31, 2017.....	2		00
3. Net worth of investments as of Dec. 31, 2017 .....	3		00
(Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.)			
4. <b>Your total assets.</b> Add lines 1–3.....	• 4		00

If your total assets on line 4 exceed \$500,000, **STOP HERE**. You don't qualify for the Property Tax Deferral Program.

### 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 (ORS 305.990). I understand a lien will be placed on this property and I will be charged lien recording and/or security interest fees. I understand that 6 percent interest accrues on each years' deferred tax amount (ORS 311.666-701).

Applicant's signature <b>X</b>	Date	Joint applicant's signature <b>X</b>	Date
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**County section (Don't complete. This section will be completed by the county assessor's office.)**

<b>Property description</b>	Platted				
	● LOT _____   BLK _____   _____ Legal description				
	Unplatted For all unplatted properties attach a copy of the recorded deed or contract.				
<b>Deed information</b>	● Parcel in: T _____   R _____   SEC _____				
	As described in _____ County Containing _____ acres				
	<b>Current deed information</b> <input type="checkbox"/> Deed recorded (date) ● _____ <input type="checkbox"/> Contract recorded (date) _____ Document/instrument number    Microfilm number    Reel    Book/volume    Page				
<b>Assessor's certification</b>	<b>Earliest deed showing ownership by the taxpayer(s)</b> ● _____ Recorded (date) _____ Document/instrument number _____				
	<input type="checkbox"/> Check here for split levy code		Assessor's account number	Levy code	
	● _____		● _____	● _____	
	Assessor's account number		Levy code		
● _____		● _____			
Property described above contains		If the property contains multiple units, what is the percentage of value allocated to the taxpayer's unit (percent to be deferred)? ● _____ %			
<input type="checkbox"/> A single unit <input type="checkbox"/> Multi-units					
Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record			Date	County number	
X					





Application to \_\_\_\_\_ County, Oregon  
 to Delay Foreclosure of Real Property  
 Taxes on Deferred Homesteads

<b>County use only</b>
Date received

**What is a Delay of Foreclosure?**

- If you owe delinquent property taxes to the county, a Delay of Foreclosure prevents the county from foreclosing on your home and will remove your property from the county's foreclosure listing while you're on the deferral program (ORS 311.691). It doesn't remove delinquent property tax debt or 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 1.333 percent per month (16 percent yearly). A Delay of Foreclosure will not protect you from mortgage foreclosure.
- You may apply to the county assessor for the Delay of Foreclosure after your application for property tax deferral is approved by the Oregon Department of Revenue (ORS 311.693).
- The Delay of Foreclosure covers taxes on your homestead that were delinquent prior to any year paid under the deferral program up until the time that the Delay of

Foreclosure application is submitted and approved by the county.

- If you're approved for deferral, then fail to meet eligibility for continued deferral in any year and your account is inactivated, you're responsible for property taxes to the county for that year. Failure to pay those taxes to the county will result in delinquent taxes that won't be covered by this Delay of Foreclosure.
- When any of the following events occur, you will be disqualified from the deferral program, the Delay of Foreclosure will end, and the delinquent taxes become due to the county by August 15 of the next calendar year:
  - The property is sold or changes ownership.
  - The applicant moves from the property for non-medical reasons.
  - The applicant dies.
- Floating homes and personal manufactured structures that aren't real property don't qualify for Delay of Foreclosure.

Applicant's name (as shown on the Property Tax Deferral application)		Deferral reference number	
Current residence address	City	State	ZIP code
Property address	City	State	ZIP code

Have you received a prior delay of foreclosure on this property?  Yes  No

If yes, what years were covered? \_\_\_\_\_

**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 \_\_\_\_\_

Application approved Tax years covered under this delay \_\_\_\_\_

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  
4077 SW Research Way  
PO BOX 964  
Corvallis OR 97339  
Phone: (541) 766-6855

### **Clackamas County Assessor/Tax Collector**

Development Services Building  
150 Beaver Creek Road  
Oregon City, OR 97045  
Phone: (503) 655-8671

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

820 Exchange Street, Suite 200  
Astoria OR 97103  
Phone: (503) 325-8522

### **Columbia County Assessor**

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

### **Coos County Assessor**

250 N Baxter St.  
Coquille OR 97423  
Phone: (541) 396-7900

### **Crook County Assessor**

County Courthouse  
200 NE 2nd Street, Suite 200  
Prineville OR 97754  
Phone: (541) 447-4133

### **Curry County Assessor**

94235 Moore Street, Suite 221  
Gold Beach OR 97444  
Phone: (541) 247-3294

### **Deschutes County Assessor**

1300 NW Wall Street, Suite 204  
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  
201 S. Humbolt  
PO Box 185  
Canyon City OR 97820  
Phone: (541) 575-0107

### **Harney County Assessor/Tax Collector**

County Courthouse  
450 N Buena Vista Avenue, #13  
Burns OR 97720  
Phone: (541) 573-2246

### **Hood River County Assessor**

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

### **Jackson County Assessor**

10 S Oakdale, Room 111  
Medford OR 97501  
Phone: (541) 774-6059

### **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, Dept. 3  
Grants Pass OR 97526  
Phone: (541) 474-5260

### **Klamath County Assessor**

305 Main Street, Suite 106  
Klamath Falls OR 97601  
Phone: (541) 883-5111

## 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) 682-4321

### Lincoln County Assessor

Lincoln County Courthouse  
225 W Olive Street, Room 207  
Newport OR 97365  
Phone: (541) 265-4102

### Linn County Assessor

300 SW 4th Avenue, Room 214  
PO Box 100  
Albany OR 97321  
Phone: (541) 967-3808

### Malheur County Assessor

County Courthouse  
251 "B" Street W  
Vale OR 97918  
Phone: (541) 473-5117

### Marion County Assessor

555 Court St NE, Suite 2233  
PO Box 14500  
Salem OR 97309  
Phone: (503) 588-5144

### Morrow County Assessor

100 Court Street, Room 104  
PO Box 247  
Heppner OR 97836  
Phone: (541) 676-5607

### Multnomah County Assessor

Division of Assessment, Recording & 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  
Pendleton OR 97801  
Phone: (541) 276-7111

### 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. 146

### 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, Suite 130  
Hillsboro OR 97124  
Phone: (503) 846-8741

### Wheeler County Assessor

701 Adams Street, Suite 203  
PO Box 447  
Fossil OR 97830  
Phone: (541) 763-4266

### Yamhill County Assessor

County Courthouse  
535 NE 5th, Room 42  
McMinnville OR 97128  
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