

Form OR-PDTA, Property Tax Deferral Application, Instructions

Instructions

- Print or type your application.
- Complete **all** six pages of the application. Applications filed without all pages completed may be denied.
- Sign and date your application.
- Attach a copy of your **2025–26 property tax statement**.
- Individuals with disabilities: Attach a copy of your **Social Security Disability** award letter received before April 15 (we won't accept your 1099 SSA statement or new benefit statement).
- File your completed application with the county assessor's office **after January 1 and by April 15**. Late filing is allowed from April 16 to December 1 with payment of a late filing fee. To determine your late filing fee contact your county assessor.

Applicant section. Check the box to indicate whether you are applying as: an individual, joint spouse, add spouse, disabled heir, downsizing or refiling as 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. State the current residence mailing address you receive your mail at. If your current residence is different than the property's physical address, 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's physical address. Enter the address of your primary residence for which you are requesting tax deferral.

Alternate/Emergency Contact: Provide a contact person outside of your home in the event we can't get in contact with you. This can be a friend, relative, or neighbor.

Manufactured structure if the property is a manufactured home, floating home or other movable home. Complete the following information on the application: model year, make, home ID number, and serial number.

Eligibility questions. Fully complete questions 1–7.

Household income worksheet. List your yearly household income for 2025. 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 \$70,000 (taxable and nontaxable income) to qualify for the 2026–2027 property tax year. We may require verification of the information you provide in this section.

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

Asset worksheet. We may require verification of the information you provide in this section.

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. Read this section before you sign.

Signature. All applicants must sign and date the application. If you are needing someone to sign or make decision on your behalf, you can find a Form OR-AUTH-INFO or Form OR-AUTH-REP in the deferral booklet or at www.oregon.gov/dor/deferral.

Attach the following to your application:

- A copy of your 2025–26 property tax statement.
- **If you're applying as a disabled applicant, attach a copy of your Social Security Disability award letter. Proof includes: your Social Security Disability award letter, or a computer printout of your benefits verification letter from SSA. Don't send your 1099 SSA statement or new benefit statement as proof. If you need help getting your award letter, go to the SSA website at: www.ssa.gov/signin or by calling SSA toll-free at 800-772-1213.**

**Your application must be filed with the county assessor's office
after **January 1** and by **April 15**,
or from April 16 — December 1 with a late filing fee.**

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, 2026.

County Addresses

Baker County Assessor

1995 Third Street, Suite 130
Baker City OR 97814
Phone: 541-523-8203

Benton County Assessor

Department of Assessment
4500 SW Research Way
PO BOX 3020, 97339
Corvallis, OR 97330
Phone: 541-766-6855

Clackamas County Assessor/Tax Collector

Development Services Building
150 Beavercreek 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

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, Room 206
Roseburg OR 97470
Phone: 541-440-4222

Gilliam County Assessor

County Courthouse
221 S Oregon Street
PO Box 484
Condon OR 97823
Phone: 541-351-9173

Grant County Assessor/Tax Collector

County Courthouse
201 S. Humbolt Street
PO Box 10
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: 541-573-8365

Hood River County Assessor

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

Jackson County Taxation Office

10 S Oakdale, Room 111
Medford OR 97501
Phone: 541-774-6541

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 (continued)

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 4th Ave SW, Room 214
PO Box 100
Albany OR 97321
Phone: 541-967-3808

Malheur County Assessor

County Courthouse
251 "B" Street W, Suite #2
Vale OR 97918
Phone: 541-473-5105

Marion County Assessor

555 Court St NE, Suite 2233
PO Box 14500
Salem OR 97301
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, Recording & Taxation
501 SE Hawthorne Blvd, Suite 175
Portland OR 97214
Phone: 503-988-2225

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. 1146

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 Assessment and Tax

535 NE 5th Street
McMinnville OR 97128
Phone: 503-434-7521