

**2025 Form OR-PTDA**  
**Property Tax Deferral Application**

Oregon Department of Revenue

Oregon Revised Statute (ORS) 311.666-701

Page 1 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Complete this application in full and attach a copy of your **2024-25 property tax statement** and, if applicable, **your Social Security Disability award letter** (see instructions). File your completed application with the county assessor's office after **January 1 and by April 15**. See the instructions for more information.

Office use only	
Date received at county	Date received at Revenue

**Applicant section - Type of applicant**

☐ Individual - If married, list spouses name and social.

A. Spouse last, first name

B. Spouse Social Security Number (SSN)

 -  - 

☐ Joint other    ☐ Joint spouse    ☐ Add a spouse    ☐ Filing as a disabled heir    ☐ Downsizing

☐ Refiling as surviving spouse (complete boxes C and D)

C. Deceased spouse SSN

 -  - 

D. Deceased spouse deferral account number

Applicant first name

MI

Applicant last name

Date of birth (MM/DD/YYYY)

 /  / 

Age on April 15

Applicant SSN

 -  - 

Is the applicant disabled? ☐ Yes ☐ No

Applicant phone

 -  - 

Applicant email

**Joint applicant**    Are you the applicant's spouse? ☐ Yes ☐ No

Joint applicant first name

MI

Joint applicant last name

Date of birth (MM/DD/YYYY)

 /  / 

Age on April 15

Joint applicant SSN

 -  - 

Is the joint applicant disabled? ☐ Yes ☐ No



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Applicant last name

Applicant (SSN)

 -  - 

Applicant current residence address (where you currently receive your mail)

City

State

ZIP code


 - 

Property physical address (if different from residence address)

City

State

ZIP code


 - 

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

Alternate contact first and last name (family member or friend)

Alternate contact phone

Alternate contact email

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If you own a **manufactured home**, floating home or other movable home, complete this section:

Model year

Make

Home ID number

Serial number

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Applicant last name

Applicant (SSN)

 -  - 

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, 2025, how many years have you owned the home? .....  years

4. As of April 15, 2025, how many years have you lived in the home? .....  years

5. Do you have a reverse mortgage that is secured by this home? ..... ☐ Yes ☐ No

**If yes, stop here.** Complete Form OR-RMI for reverse mortgages.

6. Is the home insured for fire and other casualty? ..... ☐ Yes ☐ No

**If no,** you will be required to provide insurance coverage as of April 15.

Insurance carrier (required)

Policy number (required)

7. Is the property owned in a trust? ..... ☐ Yes ☐ No

**If yes,** attach a complete copy of the trust documents.

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Applicant last name

Applicant (SSN)

 -  - 

**Annual 2024 combined household income worksheet (required)**

1. Wages, salaries, and other pay for work .....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2. Interest and dividends (total taxable and nontaxable).....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3. Business net income (loss limited to \$1,000) .....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4. Farm net income (loss limited to \$1,000).....	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5. Total gain on property sales (loss limited to \$1,000).....	5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6. Rental net income (loss limited to \$1,000).....	6.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7. Other capital gains (such as, stocks and bonds) loss limited to \$1,000) .....	7.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8. Total Social Security, Supplemental Security Income (SSI), and railroad retirement before Medicare premium deductions.....	8.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9. Pensions and annuities before health insurance premium deductions (total taxable and nontaxable).....	9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10. Veteran's and military benefits .....	10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11. Gambling winnings .....	11.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12. All other sources (identify source of income below) .....	12.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Identify source: <input type="text"/>									
13. Your total household income. Add lines 1–12 .....	13.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

**If total is over \$60,000, stop here.** You don't qualify.

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Applicant last name

Applicant (SSN)

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

1. Cash, savings, and checking account balances as of Dec. 31, 2024 ..... 1.  ,  ,  .
2. Value of retirement plans and individual retirement accounts as of Dec. 31, 2024 ..... 2.  ,  ,  .
3. Net worth of other investments as of Dec. 31, 2024.  
(Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.) ..... 3.  ,  ,  .
4. **Your total net worth.** Add lines 1–3 ..... 4.  ,  ,  .

**If total is over \$500,000, stop here.** You don't qualify.

**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 311.990). 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). I understand that heirs or other transferees receiving the homestead following my death may be found liable for any unpaid debt accrued under the deferral program.

Applicant signature

X 

Date (MM/DD/YYYY)

 /  / 

Joint applicant signature

X 

Date (MM/DD/YYYY)

 /  / 


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**County section (Don't complete. This section will be completed by the county assessor's office.)**

<b>Property description</b> (Please choose only one selection as platted or unplatted.)	Platted LOT _____   BLK _____   _____ Legal description				
	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					
<b>Deed information</b>	<b>Current deed information</b>				
	<input type="checkbox"/> Deed recorded (date) _____				
	Document/instrument number	Microfilm number	Reel	Book/volume	Page
<b>Earliest deed showing ownership by the taxpayer(s)</b>					
Recorded (date) _____ Document/instrument number _____					
<b>Assessor's certification</b>	<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				
	<input type="checkbox"/> Late filing <input type="checkbox"/> Fee paid				
Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record X			Date	County number	

