

How to request retroactive deferral of property taxes

You can ask for retroactive deferral of property taxes in two ways. You can appeal the deactivation of your account to the Magistrate Division of the Oregon Tax Court, request retroactive deferral by administrative review through the Department of Revenue, or both.

The Department of Revenue may grant retroactive deferral in cases where the deferral was stopped because the department had not received timely information from the participant. A request that the Department of Revenue grant retroactive deferral may include every year from the last time taxes were deferred to the present. To be approved, you must have met **all** of the following criteria by April 15 of every year since the last year that taxes were deferred:

- You had owned and lived in your home for at least five years;
- You had homeowners insurance that covered fire and other casualty;
- Your home didn't have a reverse mortgage;
- Your home's real market value was less than your county's limit, depending on how long you had owned and lived in it;
- Your total household income, including taxable and non-taxable income, was less than that year's limit;
- If your property is owned in a trust, the trust is revocable. A copy may be requested;
- Your net worth was less than \$500,000, not including the value of your home.

Note: Some exceptions enable deferral even if you:

- Have lived in and owned your home for less than five years, or
- Have a reverse mortgage.

If you choose to request retroactive deferral using the enclosed form, Revenue's final decision will be issued by the agency's director and can't be appealed.

Whether you're granted retroactive deferral or not, you can apply after January 1 and by April 15 of any year to reactivate your account and defer future property taxes.

Yearly request

Answer the following eligibility questions for each year you're requesting activation.

If you're requesting activation for more than one year, copy this page and fill it out for each year. Submit one copy of page one with as many copies of page two as needed for the years you're requesting. You and the joint applicant must sign and date each "Yearly request" section of this form.

1. **What year is this request for?** _____ (list only one year per page)

Answer the following questions based on the year you listed above.

2. As of April 15, of the year listed, how many years had you **owned** the home? _____ years
As of April 15, of the year listed, how many years had you **lived** in the home? _____ years

3. Was the home **insured** for fire and other casualty during the year listed? Yes No
Insurance carrier _____ Policy number _____

4. Did you have a **reverse mortgage** secured by the home during the year listed? Yes No

5. Attach a copy of the **prior year's property tax statement**. From the statement, what is your:
County property tax account number(s) _____
Total Real Market Value (RMV) \$ _____

6. What was your **prior year's total household income**? \$ _____
Include all income* (both taxable and non-taxable) from all joint owners and everyone residing in the home.
*Include income earned in other states or counties. Income includes: wages, interest, dividends, business net income, farm net income, gain on property sales, rental net income, capital gains, Social Security, pensions, annuities, unemployment benefits, child support, veteran's and military benefits, gambling winnings, and other sources.

7. Is your **net worth** (not including the value of the home under deferral) less than \$500,000? Yes No

8. Is the property owned in a trust? Yes No

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.

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

Email to: **deferral.unit@oregon.gov**
Mail to: **Oregon Department of Revenue
Property Tax Deferral Unit, 2nd Floor
955 Center St. NE
Salem, OR 97301-2555**