

**Form OR-PTDA**  
**2020 Property Tax**  
**Deferral Application**  
 (ORS 311.666-701)



For official use only	
Date received at county	Date received at Revenue



- You must attach a copy of your **2019–20 property tax statement**.
- You must complete the **household income and asset worksheets** on the back of this application.
- 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).
- Remember to **sign** and **date** your application.
- File your completed application with the county assessor's office **after January 1 and by April 15**.

**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: \_\_\_\_\_

Applicant's name (last, first, MI)	Social Security number (SSN) - -	Date of birth	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Joint applicant's name (last, first, MI) <input type="checkbox"/> Spouse <input type="checkbox"/> Other	Joint applicant's SSN - -	Date of birth	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Current residence address (where you currently receive your mail)	City	State	ZIP code	
Property's physical address	City	State	ZIP code	

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

Phone	Email
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Additional family/friend contact name and phone number

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

Model year	Make	Home ID number	Serial number
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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, 2020, how many years have you **owned** the home? \_\_\_\_\_ years  
 As of April 15, 2020, 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, contact us for the *Downsizing Provision* worksheet.
4. Do you have a reverse mortgage that is secured by this home? ..... Yes  No  
 If you answered "yes," to the above question **Stop here**, and refer to page 5 in this booklet for further instructions before you complete your application.
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.

<b>Insurance carrier (Required)</b>	<b>Policy number (Required)</b>
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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



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 2019. 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 \$46,000 (taxable and nontaxable income) to qualify for the 2020–2021 property tax year. We may require verification of the information you provide in this section.

**Annual combined household income worksheet (Required)**

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 (loss limited to \$1,000).....	5		00
6. Rental net income (loss limited to \$1,000).....	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 \$46,000, **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, 2019.....	1		00
2. Amount of investments in retirement plans and individual retirement accounts as of Dec. 31, 2019.....	2		00
3. Net worth of other investments as of Dec. 31, 2019..... (Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.)	3		00
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> (Please choose only one selection as platted or unplatted.)	Platted				
	● LOT _____   BLK _____   _____ Legal description				
<b>Deed information</b>	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>	<input type="checkbox"/> Deed 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					



## Tax Information Authorization and Power of Attorney for Representation

<b>For office use only</b>
Date received

- Please print. • Use only blue or black ink. • See additional information on the back.

Taxpayer name		Identifying number (SSN, BIN, FEIN, etc.)	
Spouse's name, if joint return		Spouse's identifying number (SSN, etc.)	
Address	City	State	ZIP code

Check only one:

- Tax Information Authorization:** Checking this box allows the department to disclose your confidential tax information to your designee. You may designate a person, agency, firm, or organization.
- Power of Attorney for Representation:** Check this box if you want a person to "represent" you. This means the person may receive confidential information and may make decisions on your behalf. The person you designate **must** meet the qualifications listed on the back of this form.

For  All tax years, or  Specific tax years: \_\_\_\_\_,

**I hereby appoint the following person as designee or authorized representative:**

Name		Phone (     )	Fax (     )
Mailing address	City	State	ZIP code

Representative's title and Oregon license number or relationship to taxpayer

If out-of-state CPA, sign here attesting you meet the requirements to practice in Oregon (see instructions)

The above named is authorized to receive my confidential tax information and/or represent me before the Oregon Department of Revenue for:

- All tax matters, or
- Specific tax matters. Enter tax program name(s): \_\_\_\_\_

### Signature of taxpayer(s)

- I acknowledge the following provision: Actions taken by an authorized representative are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney.
- Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, I also certify that I have the authority to execute this form.
- If a tax matter concerns a joint return, both spouses must sign if joint representation is requested. Taxpayers filing jointly may authorize separate representatives.

Signature X	Print name	Date
Title (if applicable)	Daytime phone (     )	
Spouse (if joint representation) X	Print name	Date

**Note:** This authorization form automatically revokes and replaces all earlier tax authorizations and/or all earlier powers of attorney on file with the Oregon Department of Revenue for the **same** tax matters and years or periods covered by this form. If you **do not** want to revoke a prior authorization, initial here \_\_\_\_\_.

**Attach a copy of any other tax information authorization or power of attorney you want to remain in effect.**

Complete the following, if known (for routing purposes only):

Revenue employee: \_\_\_\_\_  
 Division/Section: \_\_\_\_\_  
 Phone/Fax: \_\_\_\_\_

**Send to:** Oregon Department of Revenue  
 955 Center St NE  
 Salem OR 97301-2555

Visit [www.oregon.gov/dor](http://www.oregon.gov/dor) to complete this form using Revenue Online.

**If this tax information authorization or power of attorney form is not signed, it will be returned.  
 Power of attorney forms submitted with Revenue Online will be signed electronically.**

## Additional information

This form is used for two purposes:

- **Tax information disclosure authorization.** You authorize the department to disclose your confidential tax information to another person. This person will not receive original notices we send to you.
- **Power of attorney for representation.** You authorize another person to represent you and act on your behalf. The person must meet the qualifications below. Unless you specify differently, this person will have full power to do all things you might do, with as much binding effect, including, but not limited to: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements.

This form is effective on the date signed. Authorization terminates when the department receives written revocation notice or a new form is executed (unless the space provided on the front is initialed indicating that prior forms are still valid).

Unless the appointed representative has a fiduciary relationship to the taxpayer (such as personal representative, trustee, guardian, conservator), original Notices of Deficiency or Assessment will be mailed to the taxpayer as required by law. A copy will be provided to the appointed representative when requested.

For corporations, "taxpayer" as used on this form, must be the corporation that is subject to Oregon tax. List fiscal years by year end date.

## Qualifications to represent taxpayer(s) before Department of Revenue

Under Oregon Revised Statute (ORS) 305.230 and Oregon Administrative Rule (OAR) 150-305.230, a person must meet one of the following qualifications in order to represent you before the Department of Revenue.

### 1. For all tax programs:

- An adult immediate family member (spouse, parent, child, or sibling).
- An attorney qualified to practice law in Oregon.
- A certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees.
- An IRS enrolled agent (EA) qualified to prepare tax returns in Oregon.
- A designated employee of the taxpayer.
- An officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.
- A full-time employee of a trust, receivership, guardianship, or estate for that entity.
- An individual outside the United States if representation takes place outside the United States.

### 2. For income tax issues:

- All those listed in (1); plus
- A licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners.

### 3. For ad valorem property tax issues:

- All those listed in (1); plus
- An Oregon licensed real estate broker or a principal real estate broker; or
- An Oregon certified, licensed, or registered appraiser; or
- An authorized agent for designated utilities and companies assessed by the department under ORS 308.505 through 308.665 and ORS 308.805 through 308.820.

### 4. For forestland and timber tax issues:

- All those listed in (1), (2), and (3)(b) and (c); plus
- A consulting forester.

An individual who prepares and either signs your tax return or who is not required to sign your tax return (by the instructions or by rule), may represent you **during an audit of that return. That individual may not represent you for any other purpose unless they meet one of the qualifications listed above.**

Generally, declarations for representation in cases appealed beyond the Department of Revenue must be in writing to the Tax Court Magistrate. A person recognized by a Tax Court Magistrate will be recognized as your representative by the department.

**Tax matters partners and S corporation shareholders.** See OARs 150-305.242(2) and (5) and 150-305.230 for additional information. Include the partnership or S corporation name in the taxpayer name area.

## Out-of-state attorneys and CPAs

Attorneys may contact the Oregon State Bar for information on practicing in Oregon. If your out-of-state representative receives authorization to practice in Oregon, attach proof to this form.

CPAs may practice in Oregon if they meet the following substantial equivalency requirements of ORS 673.010:

- Licensed in another state;
- Have an accredited baccalaureate degree with at least 150 semester hours of college education;
- Passed the Uniform CPA exam; **and**
- Have a minimum of one year experience.

## Have questions? Need help?

**General tax information** ..... [www.oregon.gov/dor/Salem](http://www.oregon.gov/dor/Salem) ..... (503) 378-4988  
Toll-free from an Oregon prefix..... 1 (800) 356-4222

### Asistencia en español:

En Salem o fuera de Oregon ..... (503) 378-4988  
Gratis de prefijo de Oregon ..... 1 (800) 356-4222

### TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon ..... (503) 945-8617  
Toll-free from an Oregon prefix..... 1 (800) 886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers above for information in alternative formats.