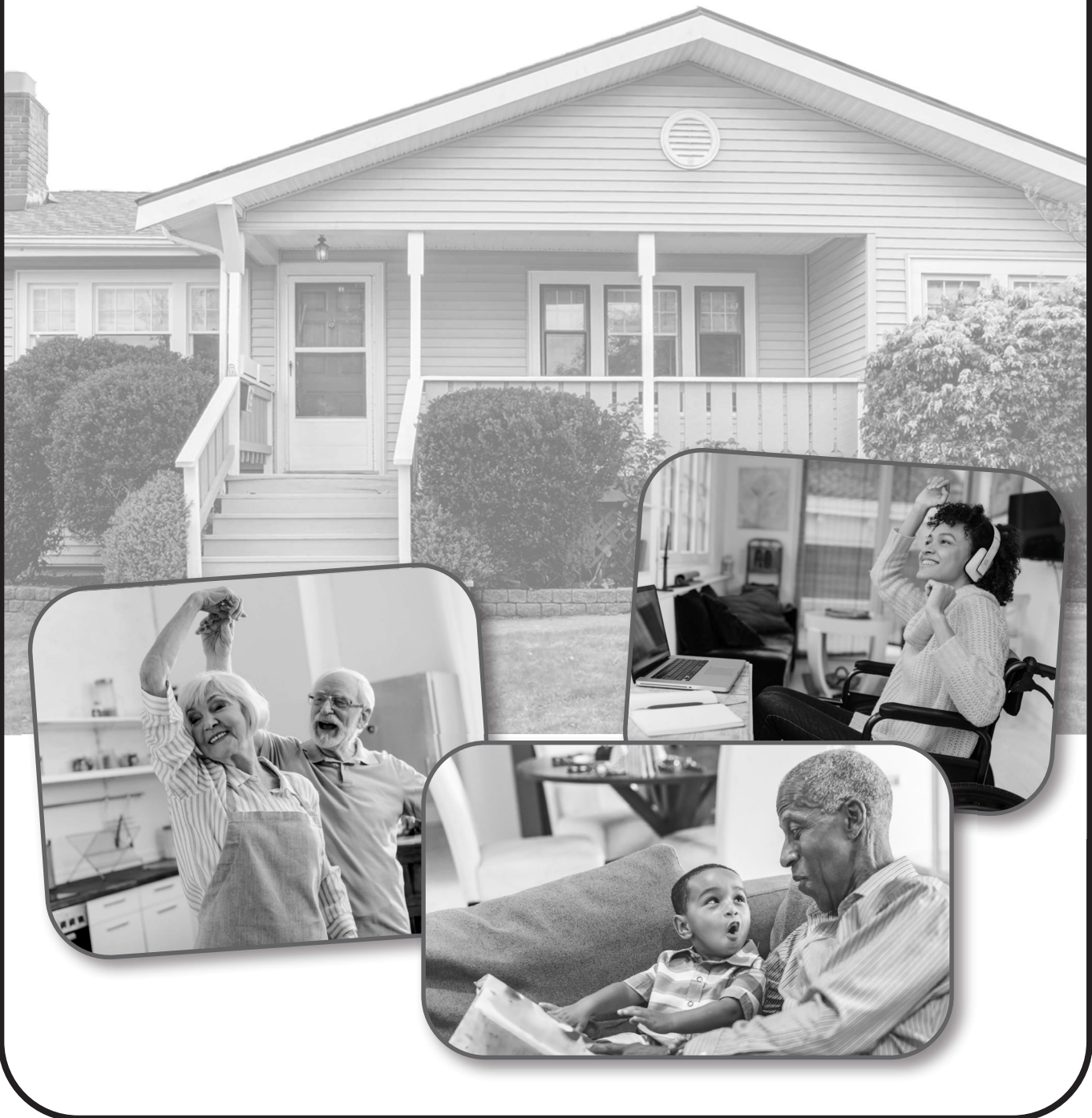


## Oregon Property Tax Deferral for Disabled and Senior Homeowners

(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 15**  
*or from April 16 and by December 1 with a late filing fee paid to the county.*

If approved, the Department of Revenue will begin paying your 2024–25 property taxes on November 15.

**Before you file your application with the county assessor, make sure you:**

- ✓ Complete and sign your application.
- ✓ Complete the income and assets worksheet.
- ✓ Complete the reverse mortgage insert (Form OR-RMI) if applicable.
- ✓ Include the late filing fee if filing late (payment to be made to the county).

Attach a copy of your:

- ✓ 2023–24 property tax statement.
- ✓ Social Security Disability **award letter**, 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 (see attached).
- ✓ Trust (when applicable, a copy of the complete trust must be submitted).

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

## Property Tax Deferral for Disabled and Senior Homeowners

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As a disabled or senior homeowner, 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, Oregon Department of Revenue will pay your county property taxes on November 15 of each year. To participate, you must file an application with the county assessor either by April 15, or file late from April 16 to December 1 and pay a fee.

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, 2024, you must meet all of the following requirements:

1. You must be either:
  - 62 years old or older, or
  - Disabled and receiving or eligible to receive federal Social Security Disability benefits.
2. You must own the property, and have a recorded deed in your name. **Your property held under an irrevocable trust or a life estate isn't eligible for the deferral program.**
3. You must have **both owned and lived** on the property for at least the last 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 haven't lived in and owned your home for the last five years, you may still qualify for the program if you downsized. You must meet the following criteria in place of the five-year requirement:
  - **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, 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 (2024 limit is \$58,000). 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 were on the Property Tax Deferral program with a reverse mortgage prior to 2011 or you have acquired a reverse mortgage in years 2011-2016 (See Form OR-RMI for more details).
9. The real market value of your homestead as shown on the 2023-24 tax statement is less than the limit allowed by statute (see the table at [www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral)).

## 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. Joint owner(s) are still required to apply, but are not required to be disabled or meet age requirements.

## Surviving Spouse and Disabled Heirs

If one spouse applied and qualified for the program and the other spouse didn't apply, then if the active spouse on the program dies, the surviving spouse will need to reapply as a surviving spouse applicant to qualify and continue on the program.

If you obtained the homestead due to being a disabled heir and the prior owner had taxes deferred on the homestead, you may qualify to continue tax deferral for the homestead. You will need to apply as a disabled heir to qualify and continue on the program.

As a surviving spouse or a disabled heir that has inherited the home from a deceased participant, you are not required to have owned or lived in the home for the preceding 5 years. The number of years that the deceased participant owned and lived on the property will also be considered for your eligibility. You will need to apply for deferral by the next April 15th or within 180 days after receiving notice of disqualification, whichever date is later. You will have 2 years from the date of the previous participant's death to obtain the recorded deed to the home.

## 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.

## 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 owed to your county.

## Can my delinquent property taxes be paid by the state under the deferral program?

No. However, if you qualify for deferral, 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 doesn't 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?**

If approved for deferral, notify your mortgage company that the State of Oregon will be paying your property taxes through the deferral program. 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 or the RMV minimum cap amount of \$284,500 whichever is greater. 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. 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 2023–24 tax statement) is used to determine if you meet this qualification.

## **Homestead in multi-unit building**

If your homestead is a multi-unit building, only the portion of the building that you live in, and the tax lot that it is on, will qualify for tax deferral.

## **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 form.

## **What is the difference between inactivation and disqualification?**

A home is **inactivated** from the deferral program if the homeowner(s) fail to recertify when requested or they no longer meet program eligibility requirements. The deferral balance doesn't become due at that time. The property owner is then responsible for paying the property tax.

An inactivated home may be reinstated into the program by the homeowner(s) reapplying for the program. Applications are accepted January 1 through April 15 each year.

A home is **disqualified** from the deferral program if the owner moves, changes the ownership, or dies. The home is removed from the deferral program and the deferral balance is due. A home that has been disqualified can only requalify upon approval of a new application and payment of 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. Third party payments may be objected to in writing. 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 but the accumulated deferral balance does not become due only because of cancellation.

## 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.

## Will my heirs be liable for the debt?

Yes. Heirs or other transferees may become personally liable for the debt. A transferee is anyone who inherits or receives any benefits from the property following the death of the deferral participant and disqualification of the property from the program. We will collect the existing loan balance from them.

## What if I miss the April 15th filing deadline?

You may file your application late at your county assessor's office through December 1 with payment of a late filing fee. The fee will be 10% of the total amount of taxes due on your last tax statement with a minimum of \$20 and maximum of \$170. Contact your county assessor's office to determine the exact amount.

## Important dates

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

**April 16 to December 1**—Late filing Applications accepted at the county with late filing fee. (Surviving spouses or disabled heirs are asked to contact the deferral unit for their filing deadline.)

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

### General tax information

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

**Email:** [questions.dor@dor.oregon.gov](mailto:questions.dor@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	Interest, taxable and nontaxable
*Business income, including rental income and farm 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 (taxable and nontaxable)
Back pay	Prizes and awards
Bonuses	Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)
Commissions	Retirement benefits (see pensions, Social Security, and Railroad Retirement Act benefits)
Severance pay	Sales (see gains on sales and losses on sales)
Tips	Scholarships (excess over \$500)
Wages	Sick pay
Deferred compensation	Social Security and Railroad Retirement Act Benefits (taxable and nontaxable)
Disability income (entire amount)	Children's benefits paid to parent
Dividends, taxable and nontaxable	Disability pension
*Estate and trust income (also see Inheritance)	Medicare premiums deducted from Social Security
Fellowships	Old-age benefits
Gains on sales (receipts less cost)	Supplemental Security Income
Gambling winnings	Survivor benefits
Gifts and grants (if combined more than \$500)	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 (except reimbursed medical expense)	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	

\*Net losses limited to \$1,000.



**Form OR-RMI**

Page 1 of 2, 150-303-001  
(Rev. 08-16-23 ver. 01)

Oregon Department of Revenue



Office use only
Date received

**Reverse Mortgage Information Schedule**

**Complete this form only if you have a reverse mortgage**

Applicant first name	Initial	Last name
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1. Are you reapplying to the deferral program, and had been on deferral prior to 2011 with a reverse mortgage from before July 1, 2011? (Check only one)

Yes       No

2. Was your reverse mortgage established on or after July 1, 2011? (Check only one)

Yes       No

If you answered **Yes** to question 1 and **No** to question 2, please go back to the application and complete the required information. No equity test is necessary.

If you answered **Yes** to question 2, and acquired a reverse mortgage **on or after July 1, 2011 and before January 1, 2017**, please complete **Section A** below in addition to the application and include required supporting material noted below.

All other applicants with reverse mortgages, **STOP here**. You don't qualify for the Property Tax Deferral program.

**Certain homes with reverse mortgages qualify for the Senior and Disabled Deferral program (ORS 311.700). You may qualify for deferral if you opened a reverse mortgage on or after July 1, 2011 and before January 1, 2017, and currently have 40 percent or more equity in your home. The home value will be determined using the real market value from the last property tax statement and the applicable index factor. This does not enable retroactive deferral payments for prior tax years but enables deferral of upcoming taxes for properties that qualify.**

**Part A-Required information**

1. Starting date of current reverse mortgage

2. Current reverse mortgage balance as of  ..... 1. \$

3. Current assessor's real market value (RMV), from 2023-24 property tax statement ..... 2. \$

4. List any additional lien(s) or judgments you may have against your home (list on additional page if needed):

4A. Creditor name

Lien start date  Current balance ..... 4A. \$

4B. Creditor name

Lien start date  Current balance ..... 4B. \$

4C. Creditor name

Lien start date  Current balance ..... 4C. \$

**Go to the next page →**

# Form OR-RMI



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(Rev. 08-16-23 ver. 01)

Oregon Department of Revenue

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## Part B—Mailing instructions and signature

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### Before mailing your application, be sure to:

- Complete and sign your application.
- Complete the income and net worth worksheets.

### Attach additional copies for eligibility (ORS 311.700):

- Include this form with your application.
- Provide most recent mortgage statement(s) or other listed statements of debts against the property showing current balance.

**A title report may be required if necessary we will contact you.** Any information provided about the value of your homestead may be subject to review and may lead to changes to your property taxes.

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**Under penalty of false swearing, I declare that the information in this form and any enclosures is true, correct, and complete.**

<b>Sign here</b> ➔	Signature  X	Date  / /
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## Form OR-PDTA, Property Tax Deferral Application, Instructions

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### Instructions

- Print or type your application.
- Complete the application in full, including the **required** household income and asset worksheet on the back.
- Sign and date your application.
- Attach a copy of your **2023–24 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, determined by the county assessor.

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

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

**Manufactured structure.** If the property is a manufactured structure, complete the following information on the application: model year, make, home ID number, and serial number.

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

**Household income worksheet.** List your yearly household income for 2023. 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 \$58,000 (taxable and nontaxable income) to qualify for the 2024–2025 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) that live 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.** Be sure you 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 Power of Attorney form on our website.

**Attach the following to your application:**

- A copy of your 2023-24 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](http://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, 2024.

## County Addresses

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### **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  
Corvallis OR 97339  
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 97309  
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: 503-988-3326

### **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. 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 Assessor**

County Courthouse  
535 NE 5th, Room 42  
McMinnville OR 97128  
Phone: 503-434-7521

# 2024 Form OR-PTDA

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(Rev. 09-13-23 ver. 01)



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

## Property Tax Deferral Application

(ORS 311.666-701) Oregon Department of Revenue

Complete this application in full and attach a copy of your **2023-24 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.

### 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: \_\_\_\_\_  
 Downsizing     Add a spouse     Filing as a disabled heir

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
Additional family or friend's name	
Family or friend's phone	Family or friend's email

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

Model year	Make	Home ID number	Serial number
------------	------	----------------	---------------

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, 2024, how many years have you **owned** the home? \_\_\_\_\_ years  
As of April 15, 2024, how many years have you **lived in** the home? \_\_\_\_\_ years  
If your answer to either of the above questions is less than five years, see Form OR-PDTA Instructions. 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 Form OR-RMI 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.

Insurance carrier (Required)	Policy number (Required)
------------------------------	--------------------------

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 →



2024 Form OR-PTDA

Oregon Department of Revenue

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Table with 3 columns: 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.

Annual 2023 combined household income worksheet (Required)

Table with 15 rows listing income sources (Wages, Interest, Business net income, etc.) and their corresponding amounts in a grid format.

If your 2023 total household income (line 15) is more than \$58,000, Stop here. You don't qualify for the Property Tax Deferral program.

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

Table with 4 rows listing net worth assets (Cash, retirement plans, other investments, and total assets) and their corresponding amounts in a grid format.

If your 2023 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). 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.

Table with 4 columns: Applicant's signature, Date, Joint applicant's signature, Date. Includes 'X' marks in the signature columns.



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# 2024 Form OR-PTDA

Oregon Department of Revenue

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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.				
<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) ● _____					
		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				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 <b>X</b>	Print name	Date
Title (if applicable)	Daytime phone (     )	
Spouse (if joint representation) <b>X</b>	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:

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

### 2. For income tax issues:

- a. All those listed in (1); plus
- b. 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:

- a. All those listed in (1); plus
- b. An Oregon licensed real estate broker or a principal real estate broker; or
- c. An Oregon certified, licensed, or registered appraiser; or
- d. 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:

- a. All those listed in (1), (2), and (3)(b) and (c); plus
- b. 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:

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

## Have questions? Need help?

**General tax information** ..... [www.oregon.gov/dor](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.

## Application to Delay Foreclosure of Real Property Taxes on Deferred Homestead Instructions

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### What is a Delay of Foreclosure?

- If you owe delinquent property taxes to the county on a real property home, 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 are delinquent as of 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 subject to tax foreclosure by 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.
- If the homestead is a multi-unit property where the state only pays a percentage of the taxes through the deferral program, the portion of taxes not paid by the state are not protected by a Delay of Foreclosure.

### 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.



County use only
Date received

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

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 hereby apply to have the county delay foreclosure for property taxes outstanding against my homestead prior to my homestead being approved for tax deferral.

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     Oregon Department of Revenue notified

See county addresses on pages 11-12.



**Property Tax Deferral for Disabled and Senior Citizens**