

# 2020

## Oregon Property Tax Deferral for Disabled and Senior Citizens

(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.**

If approved, the Department of Revenue will begin paying your 2020–21 property taxes on November 15.



### **Before you mail your application to the county assessor, make sure you:**

- ✓ Complete and sign your application.
- ✓ Complete the income and assets worksheet.
- ✓ Complete the reverse mortgage insert (page 5) if applicable.

Attach a copy of your:

- ✓ 2019–20 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 (page 15).
- ✓ Trust.

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

This page was intentionally left blank.

# Property Tax Deferral for Disabled and Senior Citizens

As a disabled or senior citizen, 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, the Oregon Department of Revenue will pay your county property taxes on November 15 of each year.

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, you must apply and 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 as a life estate isn't eligible for the deferral program.
3. You must have **both owned and lived** on the property for at least five years. Your home must also have a real market value (RMV) within the limitation for your county.

If you lived away from the property due to medical reasons, you must attach a medical statement **on letterhead** from your health-care 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 five years, you may still qualify for the program if you downsized. You must meet the following criteria:
  - **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 (2020 limit is \$46,000). 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 page 5 for more details).

This page was intentionally left blank.

Form OR-RMI

Page 1 of 2, 150-303-001 (Rev. 10-01-19)

Oregon Department of Revenue



20120001010000

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

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.

HB 2587 (2019 Laws c. 591) passed in the 2019 Legislative Session to allow homes with certain reverse mortgages to qualify for the Senior and Disabled Deferral program. If you had entered into a reverse mortgage on or after July 1, 2011 and before January 1, 2017, and have equity in your home of at least 40 percent at the date of this application, you may qualify for deferral if meeting all criteria. The home value will be determined using the last property tax statement's real market value with applied indexing. 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. Current reverse mortgage balance as of (enter date, MM/DD/YYYY) ..... 1. \$ .00

2. Current assessor's real market value (RMV), from 2019-20 property tax statement ..... 2. \$ .00

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

A. Creditor name Lien start date Current balance .....3A. \$ .00

B. Creditor name Lien start date Current balance .....3B. \$ .00

C. Creditor name Lien start date Current balance .....3C. \$ .00

Go to the next page ->



# Form OR-RMI

Page 2 of 2, 150-303-001  
(Rev. 10-01-19)

Oregon Department of Revenue

## Part B—Mailing instructions and signature

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

- Complete and sign your application.
- Complete the income assets worksheet.

### Attach additional copies for eligibility for HB 2587:

- 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 in respect to the value of the property may be subject for review and lead to changes to your property taxes.

**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  / /
------------------	--------------------	-----------------

## 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. If one of the spouses chooses not to apply for the program, but then the active spouse on the program dies, the surviving spouses will need to reapply with a surviving spouse application to qualify and continue on the program.

**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.

## 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 to your county.

## Can my delinquent property taxes be paid under deferral?

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?

You'll need to inform your mortgage company that the State of Oregon will be paying your property taxes. 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. 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 lesser of the two).

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 2019–20 tax statement) is used to determine if you meet this qualification.

## Homestead in multiunit building

If the homestead is a multiunit building, the program will only defer taxes on the portion of the home being used as the principal residence.

## 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 application.

## What is the difference between inactivation and disqualification?

A person is **inactivated** from the deferral program if they 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 person may be able to reinstate their account by reapplying for the program. Applications are accepted January 1 through April 15 each year.

A person is **disqualified** from the deferral program if they move, change home ownership, or die. The disqualified person is removed from the deferral program and the deferral balance is due. A person that has been disqualified can only be reinstated if they pay off 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 maybe 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. However, if you cancel between September 1 and November 15, we will pay this year's taxes. We won't release the lien until the deferral tax amount is paid back.

## 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.

## What is a transferee?

A transferee is anyone who inherits or receives any benefits from the property. We will collect the existing loan balance from them.

## Important dates

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

**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@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.



## 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

Annuities

\*Business income, including rental income and farm income (reduced by expenses)

\*Capital losses (in year determined)

Child support

Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI

Compensation for services performed

Back pay

Bonuses

Commissions

Severance pay

Tips

Wages

Deferred compensation

Disability income (entire amount)

Dividends, taxable and nontaxable

\*Estate and trust income (also see Inheritance)

Fellowships

Gains on sales (receipts less cost)

Gambling winnings

Gifts and grants (if combined more than \$500)

Hobby income

Individual Retirement Arrangement (IRA) payments received

Inheritance

Insurance proceeds

Accident and health (except reimbursed medical expense)

Disability payments

Employee death benefits

Life insurance

Personal injury damages (less attorney fees)

Property damage if included in federal income

Sick pay (employer sickness and injury pay)

Strike benefits

Unemployment compensation

Workers' compensation

Interest, taxable and nontaxable

\*Losses on sales (to extent used in determining adjusted gross income)

Lottery winnings

Lump-sum distribution (less cost recovery)

Military and veteran's benefits (taxable and nontaxable)

Pensions (taxable and nontaxable)

Prizes and awards

Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)

Retirement benefits (see pensions, Social Security, and Railroad Retirement Act benefits)

Sales (see gains on sales and losses on sales)

Scholarships (excess over \$500)

Sick pay

Social Security and Railroad Retirement Act Benefits (taxable and nontaxable)

Children's benefits paid to parent

Disability pension

Medicare premiums deducted from Social Security

Old-age benefits

Supplemental Security Income

Survivor benefits

Trust income

Unemployment compensation

Wages

Welfare benefits

Aid to blind and disabled

Child care payments

Child support included in welfare

Direct payments to nursing home

Old-age assistance

Temporary Assistance for Needy Families (TANF)

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

# Property Tax Deferral Application Instructions

## *Print or type.*

**Applicant section.** Check the box to indicate whether you are applying as: an individual, joint applicants, a spouse, or 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 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.** 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.** 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 a Power of Attorney form can be found on page 15.

## **Attach the following to your application:**

- A copy of your 2019–20 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 1 (800) 772-1213.**

**Your application must be filed with the county assessor's office  
after **January 1** and by **April 15**.**

**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, 2020.



2020

Property Tax Deferral Application (ORS 311.666-701)

Table with 2 columns: Date received at county, Date received at Revenue. Header: For official use only.

- 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:

Form with fields for Applicant's name, Social Security number, Date of birth, Age on April 15, Are you disabled?
Joint applicant's name, Spouse/Other, Joint applicant's SSN, Date of birth, Age on April 15, Are you disabled?
Current residence address, 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:

Form with fields for Phone, Email

Additional family/friend contact name and phone number

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

Form with fields for 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, 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.

Form with fields for 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

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	<input type="text"/>	<input type="text"/>	00
2. Interest and dividends (total taxable and nontaxable).....	2	<input type="text"/>	<input type="text"/>	00
3. Business net income (loss limited to \$1,000).....	3	<input type="text"/>	<input type="text"/>	00
4. Farm net income (loss limited to \$1,000).....	4	<input type="text"/>	<input type="text"/>	00
5. Total gain on property sales (loss limited to \$1,000).....	5	<input type="text"/>	<input type="text"/>	00
6. Rental net income (loss limited to \$1,000).....	6	<input type="text"/>	<input type="text"/>	00
7. Other capital gains (such as, stocks and bonds) (loss limited to \$1,000).....	7	<input type="text"/>	<input type="text"/>	00
8. Total Social Security, Supplemental Security Income (SSI), and railroad retirement <b>before</b> Medicare premium deductions.....	8	<input type="text"/>	<input type="text"/>	00
9. Pensions and annuities before health insurance premium deductions (total taxable and nontaxable).....	9	<input type="text"/>	<input type="text"/>	00
10. Unemployment benefits.....	10	<input type="text"/>	<input type="text"/>	00
11. Child support.....	11	<input type="text"/>	<input type="text"/>	00
12. Veteran's and military benefits.....	12	<input type="text"/>	<input type="text"/>	00
13. Gambling winnings.....	13	<input type="text"/>	<input type="text"/>	00
14. All other sources. Identify: _____.....	14	<input type="text"/>	<input type="text"/>	00
15. Your total household income. Add lines 1–14.....	• 15	<input type="text"/>	<input type="text"/>	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	<input type="text"/>	<input type="text"/>	00
2. Amount of investments in retirement plans and individual retirement accounts as of Dec. 31, 2019.....	2	<input type="text"/>	<input type="text"/>	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	<input type="text"/>	<input type="text"/>	00
4. <b>Your total assets.</b> Add lines 1–3.....	• 4	<input type="text"/>	<input type="text"/>	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
-----------------------------------	------	---	------

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

<b>Property description</b> <small>(Please choose only one selection as platted or unplatted.)</small>	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> ● _____					
<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 <input type="checkbox"/> A single unit <input type="checkbox"/> Multi-units			If the property contains multiple units, what is the percentage of value allocated to the taxpayer's unit (percent to be deferred)? ● _____ %		
Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record			Date	County number	
X					

This page was intentionally left blank.



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

County use only
Date received

**What is a Delay of Foreclosure?**

- If you owe delinquent property taxes to the county, 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 were delinquent prior to any year paid under the deferral program up until 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 due to 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.

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 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  Department of Revenue notified

This page was intentionally left blank.

## County addresses

### **Baker County Assessor**

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

### **Benton County Assessor**

Department of Assessment  
4077 SW Research Way  
PO BOX 964  
Corvallis OR 97339  
Phone: (541) 766-6855

### **Clackamas County Assessor/Tax Collector**

Development Services Building  
150 Beaver Creek 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**

County Courthouse  
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  
Roseburg OR 97470  
Phone: (541) 440-4222

### **Gilliam County Assessor**

County Courthouse  
221 S Oregon Street  
PO Box 484  
Condon OR 97823  
Phone: (541) 384-3781

### **Grant County Assessor**

County Courthouse  
201 S. Humbolt  
PO Box 185  
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) 573-2246

### **Hood River County Assessor**

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

### **Jackson County Assessor**

10 S Oakdale, Room 111  
Medford OR 97501  
Phone: (541) 774-6059

### **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

### 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 SW 4th Avenue, Room 214  
PO Box 100  
Albany OR 97321  
Phone: (541) 967-3808

### Malheur County Assessor

County Courthouse  
251 "B" Street W  
Vale OR 97918  
Phone: (541) 473-5117

### 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, Room 104  
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. 146

### 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

This page was intentionally left blank.

This page was intentionally left blank.





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

150-490-015 (Rev. 10-01-19)