

To request translation or disability-related accommodations, please contact us at **bcc@clackamas.us | 503-655-8581**.

Si quiere solicitar servicios de traducción o adaptaciones para la discapacidad, contáctenos en/al **bcc@clackamas.us | 503-655-8581**.

Чтобы запросить перевод или приспособления, связанные с инвалидностью, пожалуйста, свяжитесь с нами по: **bcc@clackamas.us | 503-655-8581**.

Щоб попросити переклад або спеціальні послуги для осіб з особливими потребами, зверніться до нас, скориставшись такими контактними даними: **bcc@clackamas.us | 503-655-8581**.

如需翻译服务或残障相关的协助，请与我们联系：**bcc@clackamas.us | 503-655-8581**

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Để yêu cầu dịch vụ dịch thuật hoặc điều chỉnh liên quan đến tình trạng khuyết tật, vui lòng liên hệ với chúng tôi qua **bcc@clackamas.us | 503-655-8581**.



Clackamas County
www.clackamas.us

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: July 14, 2026 **Approx. Start Time:** 2:00PM **Approx. Length:** 30mins

Presentation Title: Senior Property Tax Deferral and Exemption Programs

Department: Assessment & Taxation

Presenters: County Assessor Bronson Rueda

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

N/A – Informational Only

EXECUTIVE SUMMARY:

State law provides for certain property owners to be eligible for an exemption or deferral on some or all of their property taxes. Included in the offerings is the Property Tax Deferral for Disabled and Senior Homeowners. The Property Tax Deferral for Disabled and Senior Homeowners is a state-funded program that pays the annual property tax liability on behalf of the property owner. The program is essentially a loan from the State of Oregon, with a 6% interest rate, secured by a lien on the property, which must be repaid if the owner moves for non-medical reasons, the property ownership changes, or the owner dies.

Fees for manufactured structures and the costs of recording and releasing the lien will also apply. Generally, eligible owners must be 62 years of age or older, or disabled and receiving or eligible to receive federal Social Security Disability benefits, own the home outside of an irrevocable trust or life estate, have lived in the home for at least the last 5 years (and continue to do so while enrolled), and must re-certify eligibility every 2 years. Additionally, total household income cannot exceed \$70,000 per year, and household net worth, excluding the home and personal property, cannot exceed \$500,000. Traditional mortgages are allowed. However, a reverse mortgage on the property may limit or exclude eligibility. Finally, the home’s Real Market Value, as determined by the County Assessor, cannot exceed certain caps, which are reviewed annually and depend on the length of residency.

Of the approximately 175,000 tax accounts in the County, 376 accounts currently use the deferral.

Interested parties should contact Assessment & Taxation at 503-655-8671 and ask for assistance with the Senior Tax Deferral program.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$51,596 What is the funding source? Budgeted County General Funds and State Grants

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department’s Strategic Business Plan goals?

The implementation of property tax deferral and exemption programs ensures confidence in the tax system and that all stakeholders receive the highest quality customer experience.

- How does this item align with the County’s Performance Clackamas goals?

Ensuring that Clackamas County residents are aware of programs that may defer or reduce their property tax liabilities helps maintain safe, secure, and livable communities.

LEGAL/POLICY REQUIREMENTS:

ORS 311.666-311.701 govern the Property Tax Deferral for Disabled and Senior Homeowners. The Oregon Department of Revenue oversees these programs and assists County Assessors with their implementation. Counties are prohibited by statute from establishing additional deferral or exemption programs, or modifying existing programs.

PUBLIC/GOVERNMENTAL PARTICIPATION:

N/A

OPTIONS:

N/A – Informational Only

RECOMMENDATION:

N/A – Informational Only

ATTACHMENTS:

Attachment A – 2026 Oregon Property Tax Deferral for Disabled and Senior Homeowners

SUBMITTED BY:

Division Director/Head Approval _____
Department Director/Head Approval _____
County Administrator Approval _____

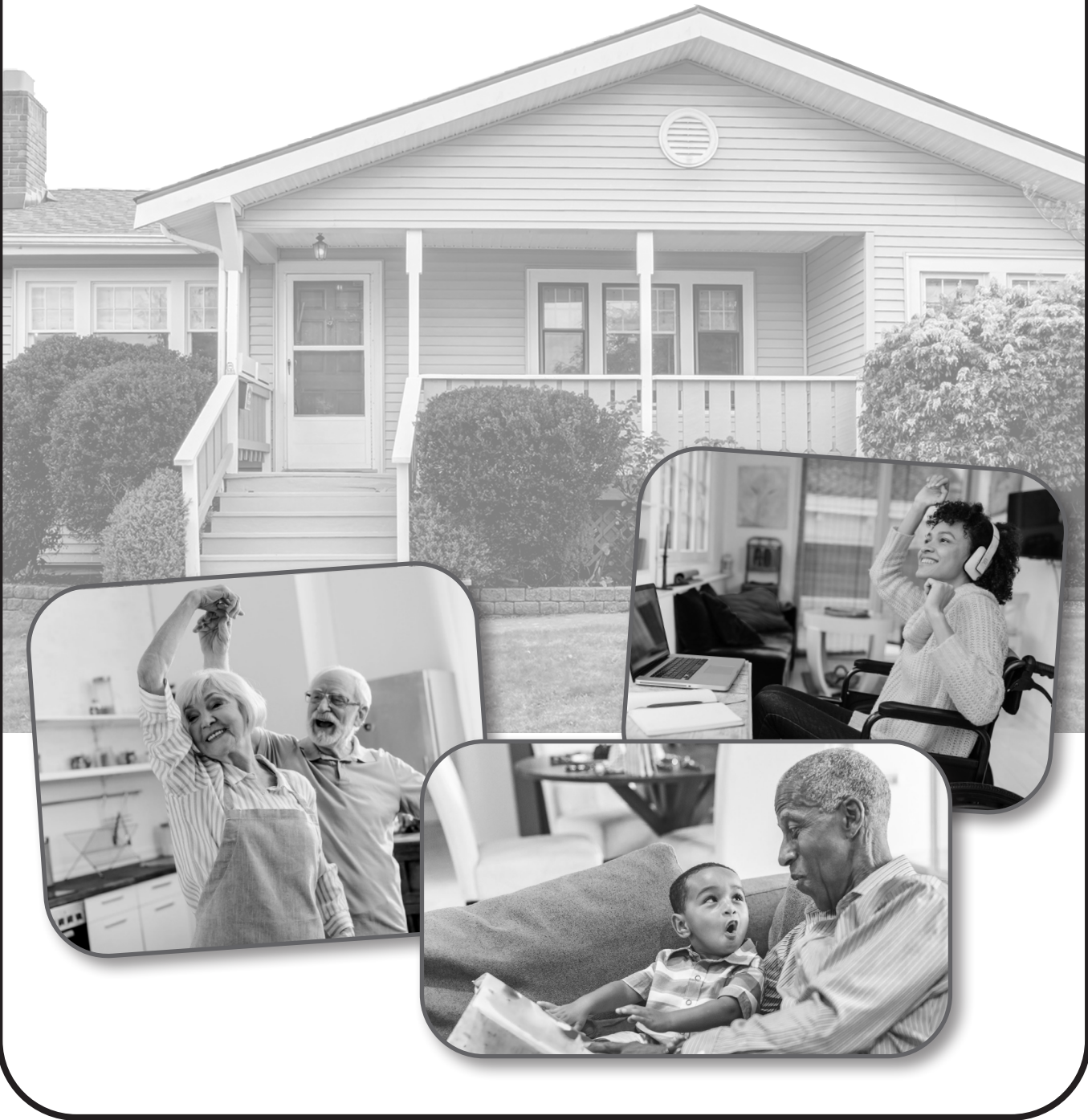
For information on this issue or copies of attachments, please contact Assessment & Taxation @ 503-655-8671



2026

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.**

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 2026–27 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:

- ✓ 2025–26 property tax statement.
- ✓ Social Security Disability **award letter**, if applying for the disabled program.
- ✓ Doctor's statement, if you're living away from the property because of medical reasons.
- ✓ If you have a designated power of attorney, see our authorization to represent form or authorization for information form, Form OR AUTH INFO or Form OR AUTH REP.
- ✓ 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

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?

As of, April 15, 2026, 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 full years ending April 15. 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) than you last home.
 - 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 2025 household income must not exceed the annual limit \$70,000. Household income includes all taxable and non-taxable income of the applicant(s) and their spouse(s) that resided in the home in 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,
 - You have acquired a reverse mortgage, the reverse mortgage information schedule for more details in years 2011–2016 (See Form OR-RMI for requirements).
9. The real market value of your homestead as shown on the 2025–26 tax statement is less than the limit allowed by statute (see the table at 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 \$301,000 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.

The prior year's RMV of your home (as shown on your 2025–26 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.

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. A spouse, next of kin, heir, child or any person with an interest in the property 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. Once your account is cancelled, you'll be responsible for paying your property taxes but the accumulated deferral balance doesn't 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 home, floating home or other movable home). 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 \$180. 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
503-945-8348 or Fax 503-945-8737

Email: deferral.unit@dor.oregon.gov

General tax information

www.oregon.gov/dor
503-378-4988 or 800-356-4222

Email: questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.

Form OR-PDTA, Property Tax Deferral Application, Instructions

Instructions

- Print or type your application.
- Complete **all** six pages of the application. Applications filed without all pages completed may be denied.
- Sign and date your application.
- Attach a copy of your **2025–26 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. To determine your late filing fee contact your county assessor.

Applicant section. Check the box to indicate whether you are applying as: an individual, joint spouse, add spouse, disabled heir, downsizing or refiling as 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 residence 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. Enter the address of your primary residence for which you are requesting tax deferral.

Alternate/Emergency Contact: Provide a contact person outside of your home in the event we can't get in contact with you. This can be a friend, relative, or neighbor.

Manufactured structure if the property is a manufactured home, floating home or other movable home. Complete the following information on the application: model year, make, home ID number, and serial number.

Eligibility questions. Fully complete questions 1–7.

Household income worksheet. List your yearly household income for 2025. 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 \$70,000 (taxable and nontaxable income) to qualify for the 2026–2027 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) if living 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. 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 Form OR-AUTH-INFO or Form OR-AUTH-REP in the deferral booklet or at www.oregon.gov/dor/deferral.

Attach the following to your application:

- A copy of your 2025–26 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 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, 2026.

2026 Form OR-PTDA
Property Tax Deferral Application

Oregon Department of Revenue

Oregon Revised Statute (ORS) 311.666-701

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

Complete this application in full and attach a copy of your **2025-26 property tax statement** and, if applicable, **your Social Security Disability award letter** (see instructions). File your completed application with the county assessor's office after **January 1 and by April 15**. See the instructions for more information.

Office use only	
Date received at county	Date received at Revenue

Applicant section - Type of applicant

Individual - If married, list spouses name and social.

A. Spouse last, first name

B. Spouse Social Security Number (SSN)

 - -

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

Refiling as surviving spouse (complete boxes C and D)

C. Deceased spouse SSN

 - -

D. Deceased spouse deferral account number

Applicant first name

MI

Applicant last name

Date of birth (MM/DD/YYYY)

 / /

Age on April 15

Applicant SSN

 - -

Is the applicant disabled? Yes No

Applicant phone

 - -

Applicant email

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

Joint applicant first name

MI

Joint applicant last name

Date of birth (MM/DD/YYYY)

 / /

Age on April 15

Joint applicant SSN

 - -

Is the joint applicant disabled? Yes No



Page 2 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Applicant last name

Applicant (SSN)

 - -

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

City

State

ZIP code

 -

Property physical address (if different from residence address)

City

State

ZIP code

 -

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

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

Alternate contact phone

 - -

Alternate contact email

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

Model year

Make

Home ID number

Serial number

Page 3 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Applicant last name

[Text box for Applicant last name]

Applicant (SSN)

[Text box for Applicant SSN]

1. Have you previously been approved for Property Tax Deferral on this property? Yes No

If yes, was this property under the program prior to 2011? Yes No

2. Does your property contain multiple units? Yes No

If yes, how many units? [Text box]

What is the purpose of the other unit(s)? [Text box]

Describe which homestead (unit) you live in [Text box]

3. As of April 15, 2026, how many years have you owned the home? [Text box] years

4. As of April 15, 2026, how many years have you lived in the home? [Text box] years

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

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

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

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

Insurance carrier (required) [Text box]

Policy number (required) [Text box]

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

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

Page 4 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Applicant last name

Applicant (SSN)

 - -

Annual 2025 combined household income worksheet (required)

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

If total is over \$70,000, stop here. You don't qualify.



Page 5 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Applicant last name

Applicant (SSN)

 - -

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

1. Cash, savings, and checking account balances as of Dec. 31, 2025 1. , , .

2. Value of retirement plans and individual retirement accounts as of Dec. 31, 2025 2. , , .

3. Net worth of other investments as of Dec. 31, 2025. (Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.) 3. , , .

4. Your total net worth. Add lines 1-3 4. , , .

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

Declaration

I declare under penalties for false swearing that I have examined all documents and to the best of my knowledge, they are true, correct, and complete (ORS 311.990). I understand a lien will be placed on this property and I will be charged lien recording and/or security interest fees. I understand that 6 percent interest accrues on each years' deferred tax amount (ORS 311.674). I understand that heirs or other transferees receiving the homestead following my death may be found liable for any unpaid debt accrued under the deferral program.

Applicant signature

X

Date (MM/DD/YYYY)

 / /

Joint applicant signature

X

Date (MM/DD/YYYY)

 / /

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

Property description <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					
Deed information	Current deed information <input type="checkbox"/> Deed recorded (date) _____					
	Document/instrument number	Microfilm number	Reel	Book/volume	Page	
Earliest deed showing ownership by the taxpayer(s) Recorded (date) _____ Document/instrument number _____						
Assessor's certification	<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)? _____ %			
	<input type="checkbox"/> Late filing <input type="checkbox"/> Fee paid					
Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record X			Date	County number		



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.

County Addresses

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, 97339
Corvallis, OR 97330
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 97301
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: 503-988-2225

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 Assessment and Tax

535 NE 5th Street
McMinnville OR 97128
Phone: 503-434-7521

Form OR-RMI

Reverse Mortgage Information Schedule

Oregon Department of Revenue

Page 1 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

ONLY complete if you have a reverse mortgage and submit with your deferral application, Form OR-PTDA.

First name

Initial

Last name

1. Are you reapplying to the Property Tax Senior and Disabled Deferral Program and were on the deferral program 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, 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, 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 Property Tax Senior and Disabled Deferral program [Oregon Revised Statutes (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 with applied indexing.

Part A-Required information

1. Starting date of current reverse mortgage..... 1. Date (MM/DD/YYYY)
 / /
2. Current reverse mortgage balance 2. , , .
3. Date of current reverse mortgage balance 3. Date (MM/DD/YYYY)
 / /
4. Current real market value (RMV), from your most recent property tax statement 4. , , .



Form OR-RMI
Reverse Mortgage Information Schedule

Part A-Required information: continued

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

Creditor name

5a.

Lien start date (MM/DD/YYYY)

 / /

Current balance

 , , .

Creditor name

5b.

Lien start date (MM/DD/YYYY)

 / /

Current balance

 , , .

Creditor name

5c.

Lien start date (MM/DD/YYYY)

 / /

Current balance

 , , . 

Form OR-RMI
Reverse Mortgage Information Schedule

Oregon Department of Revenue

Page 3 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part B—Mailing instructions and signature

Before mailing:

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

Attach copies of the following:

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

We may need a title report. If we do, 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.

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

Signature

X

Date (MM/DD/YYYY)

/ /



Form OR-AUTH-INFO Instructions

General information

The form is effective on the date signed and is valid until the death of the taxpayer or until revoked by providing written notice to the department.

If a tax matter concerns a year for which a joint return was filed, each taxpayer who wishes to appoint a designee must submit a separate authorization form. If only one taxpayer is designating a designee, only that taxpayer needs to submit a form. When both taxpayers are designating a designee, each must submit a separate form, regardless of whether they are appointing the same designee or different designees.

If you are granting authorization for yourself and your business, two separate forms must be completed.

Part 1—Taxpayer information

To be accepted by the Department of Revenue, your information must match our records. For example, if your address has changed, you must first fill out a change of address form.

Tax matters partners and S corporation shareholders should include the partnership or S corporation name in this box. For additional information, see Oregon Administrative Rules (OAR) 150-305-0170, 150-305-0180, and 150-305-0182. Other corporations must include the name of the corporation, not those of the shareholders.

Part 2—Authorization to receive tax information

You may designate any person, firm, organization, or agency to receive your confidential tax information. Original correspondence will still be mailed to you as required by law. When requested, copies of your information may be provided to your designee.

To designate an entire firm such that any individual employed by that firm is authorized to receive your

information, write the firm's name in the "Designee name" line and leave the "Firm, organization, or agency name" line blank.

To minimize the risk of inadvertent disclosure, the department won't disclose your confidential tax information to a person, firm or other entity unless you have clearly indicated your intention to do so on the form.

Below are examples of descriptions.

Firm, organization, or agency name: Name where authorized person works.

Relationship to taxpayer: Family member, CPA, attorney, etc.

Part 3—Authorization limitations

If you would like to limit the authorization contained in this form to specific tax programs or tax years, list those limitations in this part.

Part 4—Revocation of prior authorizations

If you wish to revoke previous authorizations to receive confidential tax information, initial this area. Part 1 must also be filled out to complete the revocation.

Part 5—Taxpayer declaration and signature

This form must be signed and dated by you.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.



Form OR-AUTH-INFO

Authorization to Receive Tax Information

Use this form to authorize the Oregon Department of Revenue to disclose your confidential tax information to your designee. If a tax matter concerns a year for which a joint return was filed, see additional instructions on Form OR-AUTH-INFO Instructions.

- Print clearly. Use black or blue ink.
- This form will be rejected if it isn't signed by you, is incomplete, or has unreadable information.
- This form is invalid if modified or appended.
- See additional instructions on Form OR-AUTH-INFO Instructions.
- Submit your completed form through your Revenue Online account at revenueonline.dor.oregon.gov, or by email to questions.dor@dor.oregon.gov, or by mail to Oregon Department of Revenue, 955 Center St. NE, Salem, OR 97301-2555.

Part 1 – Taxpayer information (Individual or Business entity)

Taxpayer name		Phone number ()	
Business name			
Business owner/Officer name (Required if taxpayer is a business entity.)			
Social Security number (SSN) (Last 4)		Individual taxpayer identification number (ITIN) (Last 4)	
Business identification number (BIN)		Federal employer identification number (FEIN)	
Address		City	State ZIP code

Part 2 – Authorization to receive tax information

I authorize the Department of Revenue to share my confidential tax information with the designee (person, firm, organization, or agency) named below. I authorize my designee access to **all** tax years and **all** tax programs unless the authorization is limited in Part 3.

Designee name		Phone number ()	
Firm, organization, or agency name			
Title (if applicable)		Email	
Address		City	State ZIP code
Relationship			

Part 3 – Authorization limitations

I limit the access of my authorized designee to particular tax years or particular tax programs or both as follows:

Tax year(s): _____

Tax program(s): _____

Part 4 – Revocation of prior authorizations

Prior authorizations to receive tax information remain in effect until revoked in writing. If you wish to revoke previous authorizations to receive tax information, initial here _____ .

Part 5 – Taxpayer declaration and signature

Your signature below acknowledges that your designee may receive your confidential tax information. Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer: Under penalties for false swearing, I also certify and declare that I have the authority to execute this form.

Signature X	Date
Name	

General information

The form is effective on the date signed and is valid until the death of the taxpayer or until revoked by providing written notice to the department.

If a tax matter concerns a year for which a joint return was filed, each taxpayer who wishes to appoint a representative must submit a separate authorization form. If only one taxpayer seeks representation, only that taxpayer needs to submit a form. When both taxpayers seek representation, each must submit a separate form, regardless of whether they are appointing the same representative or different representatives.

If you are granting authorization for yourself and your business, two separate forms must be completed.

Part 1—Taxpayer information

To be accepted by the Department of Revenue, your information must match our records. For example, if your address has changed, you must first fill out a change of address form.

Tax matters partners and S corporation shareholders should include the partnership or S corporation name in this box. For additional information, see Oregon Administrative Rules (OAR) 150-305-0170, 150-305-0180, and 150-305-0182. Other corporations must include the name of the corporation, not those of the shareholders.

Part 2—Authorization to represent, Representative's attestation and signature

You may authorize an individual who meets the qualifications detailed within part 2 to act and make decisions on your behalf and to represent you before the Oregon Department of Revenue. Your representative will have full authority to act on your behalf. Your representative can do everything that you can do before the department with the same legal effect. This includes, but isn't limited to, the following actions: providing information; preparing, signing, executing, filing, and inspecting returns and reports; and executing statute of limitation extensions and closing agreements. Unless the representative has a fiduciary relationship to the taxpayer, original correspondence will be mailed to you as required by law. However, your authorized representative may access your information directly through Revenue Online or request us to send copies of your information to them.

An authorized representative must meet at least one of the following criteria for any tax program:

Be an adult immediate family member (spouse, registered domestic partner, parent, child, or sibling).

Be an attorney qualified to practice law in Oregon. Out-of-state attorneys may contact the Oregon State Bar for information on practicing in Oregon and the pro hac vice process. If your out-of-state representative receives authorization to practice in Oregon, you must provide the authority under which they may appear in Oregon.

Be a certified public accountant (CPA) or public accountant (PA) qualified to practice public accountancy in Oregon, and their employees. Out-of-state CPAs may practice in Oregon if they meet all 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.
- Have a minimum of one-year experience.

Be an IRS enrolled agent qualified to prepare tax returns in Oregon.

Be a full-time employee of the taxpayer.

Be an officer or full-time employee of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group for that entity.

Be a full-time employee of a trust, receivership, guardianship, or estate for the entity which is the taxpayer.

Be an individual outside the United States if representation takes place outside the United States.

In addition to the list above, specific tax programs have additional options to meet authorized representative criteria:

Income tax

Be a licensed tax consultant (LTC) or licensed tax preparer (LTP) licensed by the Oregon State Board of Tax Practitioners or be exempt from licensing under ORS 673.610.

Ad valorem property tax

Be an Oregon licensed real estate broker or a principal real estate broker.

Be an Oregon certified, licensed, or registered appraiser.

Be 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.

Forestland and timber tax

Be a consulting forester under OAR 150-305-0170(2)(o).

Pass-through Entities, S Corporations, Partnerships, and Limited Liability Companies

A general partner or a regular full-time employee of a partnership may represent the partnership.

Limited Liability Company (LLC) classified as a corporation. A member-manager, a non-member manager, or a regular full-time employee of the LLC may represent the LLC. When a LLC has elected to be classified as a corporation and has made an S corporation election, OAR 150-305-0170(4) applies to the LLC. When applying section (4) to an LLC, LLC members are treated as shareholders (OAR 150-305-0170(6)).

LLC classified as a partnership. Any member with management authority may represent the LLC (including a member in a member-managed LLC). Any regular, full-time employee of the LLC may represent the LLC. If the LLC has no members with management authority, then any member may represent the LLC.

Representation by a tax matters shareholder. A tax matters shareholder may be designated to represent an S corporation before the Department of Revenue in any conference or proceeding with respect to the administration of any tax on or measured by net income. OAR 150-305-0170(4).

S corporation shareholder representation. A shareholder of an S corporation may be designated to represent a shareholder or group of shareholders of that S corporation before the Department of Revenue in any conference or proceeding with respect to the administration of any tax on or measured by net income. OAR 150-305-0170(5).

In lieu of this form, the department will recognize an authorized representative through the following methods:

- A person authorized to represent you under Oregon Tax Court rules.
- A signed power of attorney authorizing tax matters.
- Multistate Power of Attorney Form.

Representative's signature

The representative must sign and date this form for it to be valid.

Part 3—Authorization limitations

If you would like to limit the authorization contained in this form to specific tax programs or specific tax years, list those limitations in this part.

Part 4—Revocation of prior authorizations

If you wish to revoke previous authorizations to represent, initial this area. Part 1 must also be filled out to complete the revocation.

Part 5—Taxpayer declaration and signature

This form must be signed and dated by you.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.



Form OR-AUTH-REP Authorization to Represent

Use this form to authorize the Oregon Department of Revenue to disclose your confidential tax information to the authorized representative you identify below and to allow that representative to make decisions on your behalf. The person you authorize must meet the qualifications listed in the instructions. If a tax matter concerns a year for which a joint return was filed, see additional instructions on Form OR-AUTH-REP Instructions.

- Print clearly. Use black or blue ink.
- This form will be rejected if it isn't signed by both you and your authorized representative, is incomplete, or has unreadable information.
- This form is invalid if modified or appended.
- See additional instructions on Form OR-AUTH-REP Instructions.
- Submit your completed form through your Revenue Online account at revenueonline.dor.oregon.gov, or by email to questions.dor@dor.oregon.gov, or by mail to Oregon Department of Revenue, 955 Center St. NE, Salem, OR 97301-2555.

Part 1 – Taxpayer information (Individual or Business entity)

Taxpayer name		Phone number ()	
Business name			
Business owner/Officer name (Required if taxpayer is a business entity.)			
Social Security number (SSN) (Last 4)		Individual taxpayer identification number (ITIN) (Last 4)	
Business identification number (BIN)		Federal employer identification number (FEIN)	
Address		City	State ZIP code

Part 2 – Authorization to represent, Representative's attestation and signature

I authorize the Department of Revenue to share my confidential tax information to the authorized representative named below. I authorize my representative to make decisions on my behalf. The authorized representative must meet the qualifications to represent me before the Oregon Department of Revenue. My authorized representative will represent me for **all** tax years and **all** tax programs unless the authorization is limited in Part 3.

Representative name		Phone number ()	
Firm, organization, or agency name			
Title (if applicable)		Email	
Address		City	State ZIP code
Relationship		CPA, State Bar Number, or Oregon License Number (LTP, LTC, Agent)	
Signature of representative—By signing below as an authorized representative, I attest that I meet the qualifications to represent under Oregon law.			Date
X			

Part 3 – Authorization limitations

I limit the access and representation of my authorized representative to particular tax years or particular tax programs or both as follows:

Tax year(s): _____

Tax program(s): _____

Part 4 – Revocation of prior authorizations

Prior authorizations to represent remain in effect until revoked in writing. If you wish to revoke previous authorizations to represent, initial here _____.

Part 5 – Taxpayer declaration and signature

Your signature below acknowledges that your representative may receive your confidential tax information and that actions taken by your authorized representative are binding on you, even if an authorized representative isn't an attorney. Proceedings can't later be declared legally defective because your authorized representative was not an attorney. Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer: Under penalties for false swearing, I also certify and declare that I have the authority to execute this form.

Signature	Date
X	
Name	

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

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
503-945-8348 or Fax 503-945-8737

Email: deferral.unit@oregon.gov

General tax information

www.oregon.gov/dor
503-378-4988 or 800-356-4222

Email: questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.

**Application to _____ County
For Delay of Foreclosure for Tax-Deferred Real Property Homestead**

Oregon Department of Revenue

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Filing Instructions: File with your county assessors office.
Delay of foreclosure isn't allowed for personal property structures and floating homes.

County use only
Date received at county

Applicant information (as shown on the Property Tax Deferral application)

First name Initial Last name

Deferral account number

Mailing address

City State ZIP code -

Home 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 for a delay of county tax foreclosure under ORS 311.693.

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 (MM/DD/YYYY)
 / /

Joint applicant signature

Date (MM/DD/YYYY)
 / /

**Application to _____ County
For Delay of Foreclosure for Tax-Deferred Real Property Homestead**

Oregon Department of Revenue

Page 2 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

County use only

County property tax account number

Application approved

Tax year(s) covered under this delay

Assessor or Deputy signature

X

Date (MM/DD/YYYY)

 / /

Application denied

Assessor or Deputy signature

X

Date (MM/DD/YYYY)

 / /

Reason for denial and years denied

County tax collector notified



See county addresses on pages 14-15.



Property Tax Deferral for Disabled and Senior Citizens