

Disabled Program

The Oregon Legislature created the Disabled Program to allow qualifying citizens to borrow from the state to pay property taxes on their residents.

To qualify:

- If you're single, you must be determined eligible to receive, or be receiving federal Social Security disability benefits due to disability or blindness by April 15 of the year you file your application or recertification form.
- If you're married and apply jointly with your spouse or registered domestic partner (RDP), only one applicant must receive federal Social Security disability benefits by April 15 of the year you file your application or recertification form.
- If the property is owned jointly, only one applicant, other than spouse/RDP, must be receiving federal Social Security disability benefits by April 15 of the year you file the application.

You must send a copy of your federal Social Security award letter or statement from the [Social Security Administration](#) to us with your deferral application.

- Household income must be less than \$39,500 for the income tax year 2010.

(This includes taxable and nontaxable income including Social Security and pensions.)
This is not a federal adjusted income (FAGI) amount.

- **All** applicants must own or be buying the property together.
- You **must** have a recorded deed to the property **or** you must be buying the property under a recorded sales contract.
- You must live on the property.
 - You may live away from the property because of medical reasons; however, **you must send us a medical statement on letterhead from your health care provider (the exact medical condition is not needed).**
- **Note:** On manufactured structures, we charge \$55 to your account to become a security interest holder. We'll defer the cost of recording the lien and the manufactured structure fee.

To repay the deferred taxes:

- The deferred taxes must be paid when the property is disqualified from the program. Disqualification occurs when:
 - The applicant sells the property or it changes ownership. **Example:** You deed the property to your children.
 - The applicant permanently moves from the property for nonmedical reasons.
 - The applicant dies.
- You may make payments on all or part of your deferral account and continue to defer the taxes.

[Deferral program application and recertification form](#)