

2012

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.

Check www.oregon.gov/dor/scd frequently for up-to-date information on the program.

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 2012–13 property taxes on November 15.



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

- ✓ Complete and sign your application.
- ✓ Check the box at the top of the form to indicate which deferral program you are applying for.
- ✓ Complete the income worksheet.
- ✓ Attach a copy of your 2011–12 property tax statement.
- ✓ Attach a copy of your Social Security disability award letter or **eligibility** document (if applying for the disabled program).
- ✓ Attach a copy of your doctor's statement if you are not living on the property because of medical reasons.

Your application cannot be processed without this information.

Property Tax Deferral for Disabled or Senior Citizens

As a disabled or senior citizen, you can “borrow” from the state of Oregon to pay your property taxes to the county. This includes manufactured structures, houseboats, multi-family, and income-producing properties (for example, home business).

How does the program work?

If you qualify for the program, the Oregon Department of Revenue (DOR) will pay the property taxes to the county on November 15, 2012. Also:

- Six percent on the taxes is deferred; and
- A lien will be placed on your property; and
- On manufactured structures, a \$55 fee will be charged to your account for DOR to become a security interest holder; and
- The cost of recording the lien and the manufactured structure fee will be deferred; and
- All payments, plus interest and fees must be repaid.

How do I qualify?

Disabled citizens:

On or before April 15 of the year you file:

- At least one joint property owner needs to qualify as an individual with disabilities.
- You must be determined eligible to receive or be receiving federal Social Security disability benefits due to disability or blindness. Disabled Veterans who are not receiving Social Security Disability benefits do not qualify for the Disabled program.

You must attach a copy of your federal Social Security award letter or other proof of eligibility with your application.

Senior citizens:

On or before April 15 of the year you file:

- If you are married and apply jointly with your spouse or registered domestic partner (RDP),

you both must be 62 years old or older; if only one applicant is 62, you must apply as an individual.

- All joint property owners, other than spouse/RDP, must be age 62.

Other requirements:

- You do not qualify for the program if you have a reverse mortgage.
- **Joint applicants.** You 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 may have a revocable trust. You are **not** eligible if you have a life estate interest in the property.
- You must have owned and lived in the home for at least five years as of April 15, 2012.
- You may live away from the property because of medical reasons. **You must attach a medical statement on letterhead from your health care provider (the exact medical condition is not needed).**
- Household income must be less than \$40,500 for the income tax year 2011. This includes taxable and nontaxable income.
- The Net Worth limit is \$500,000. This does not include the value of your home and personal property such as cars, furniture, appliances, etc.
- You are required to have homeowner’s insurance that covers fire and other casualties.
- The real market value (RMV) of your home cannot be more than 100 percent of the county median RMV, however, the longer the you have lived in your home the higher RMV you are allowed.
- **After your initial approval, DOR discovers additional information that was not included on your application, you may be disqualified from the program and receive a billing notice.**

Program growth

There is a limitation on how many new applicants may be approved each year.

Do I need to apply for deferral each year?

No. You only need to apply for the deferral once. However, you will be required to recertify your eligibility every two years.

How is the lien on my property recorded and valued?

The lien amount is an estimate of future taxes to be paid and interest to be charged based on life expectancy tables.

Do I qualify if I owe delinquent taxes?

Yes. **You may have current and future taxes deferred, but are still responsible to pay any delinquent taxes to the county.** You may qualify for a Delay of Foreclosure if you own real property. Floating homes and manufactured structures that are not real property do not qualify for the delay.

Your Delay of Foreclosure will be approved by the county if you are approved for the deferral program. The Delay of Foreclosure prevents the county from foreclosing as long as you remain qualified for the program. It does not prevent your mortgage company from foreclosing. See Delay of Foreclosure Application.

The Delay of Foreclosure will not cover any years that you do not meet the future recertification criteria. You will be responsible to pay the taxes to the county for those years.

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 if you do not object.

Make your payments to DOR. **Payments are applied first to accrued interest, then to past deferred taxes, and then to fees.**

What if I have a mortgage?

- You should inform your mortgage company that the state of Oregon will be paying your property taxes only if your mortgage company holds funds to pay the taxes (escrow account). You may want to send them a copy of your deferral approval letter.

May I have property tax deferral and a veteran's exemption?

Yes. See information circular *Disabled War Veteran or Surviving Spouse Property Tax Exemption*, 150-310-676 for more information.

Is my yearly income important?

Yes. After your initial approval for the program, your household income must stay below the limit (\$40,500 for 2012).. This limit may change each year. DOR will review your income each year.

Disqualifying events

- When you sell the property or it changes ownership. **Example:** You deed your property to your children.
- When you move permanently from the property, unless it's because of medical reasons.
- When the applicant dies.
- The property is moved out of state (manufactured structures or floating homes).

The deferred taxes, plus 6 percent compound interest, and fees must be paid by August 15 of the calendar year following one of the above events.

What if I divorce?

A divorce may affect your property tax deferral. Please contact DOR.

Income tax information

If you file a federal income tax return and you itemize deductions on Schedule A, you may deduct the amount of property taxes DOR pays to the county for that year. **Deferred property taxes are deductible on an individual income**

tax return only in the year that the taxes are paid, not in the year the deferral account receives full payment.

Interest on the deferred property taxes is deductible as home mortgage interest in the year the interest is paid. Payment amounts applied to accrued interest are deductible in that year. If you pay off your deferral account, the total amount of accrued interest paid is deductible for the year in which the account receives full payment.

Multifamily or income-producing property

- If you own and live in one unit of a multifamily building or if you have a business located on your property, the county assessor will determine the portion of property taxes that DOR

will pay. You will be responsible for paying the remaining portion to the county.

Annual statement

By December 15, DOR will send you a statement showing the balance of your deferral account.

Accounts accrue 6 percent compound interest

Compound interest means that each year interest is calculated on both the amount of deferred taxes and accrued interest.

The table below shows how deferred property taxes and the compound interest accrue.

	Tax payment	Interest amount	Running balance
	\$1,000	-0-	\$1,000.00
	\$1,000	\$60.00 (\$1,000 x 6%)	\$2,060.00
	\$1,000	\$123.60 (\$2,060 x 6%)	\$3,183.60
	\$1,000	\$191.02 (\$3,183.60 x 6%)	\$4,374.62
	\$1,000	\$262.48 (\$4,374.62 x 6%)	\$5,637.09
Total	\$5,000	\$637.09	\$5,637.09

How to contact the Department of Revenue if you need help

Telephone:

- Salem.....503-378-4988
- Toll-free from Oregon prefix...1-800-356-4222
- Deferral Unit503-945-8348
- Fax503-945-8737
- E-mail..... deferral.unit@dor.state.or.us
- Internet.....www.oregon.gov/dor

TTY (hearing or speech impaired; machine only):

- Salem.....503-945-8617
- Toll-free from Oregon prefix...1-800-886-7204

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

Asistencia en español:

- Salem.....503-378-4988
- Gratis de prefijo de Oregon ...1-800-356-4222

HOUSEHOLD INCOME CHECKLIST

Use this list to see what must be included in total household income for the Senior Citizens' and Disabled Citizens' Property Tax Deferral programs (include Social Security and railroad retirement benefits).

Alimony and separate maintenance	Fellowships
Annuities and pensions (reduced by cost recovery)	Foreign income excluded from federal AGI
*Business income (reduced by expenses)	Gains on sales (receipts less cost)
*Capital losses (in year determined)	Gambling winnings (without reduction for losses)
Child support	Gifts and grants (totaling more than \$500 in value)
Child support included in welfare	Cash
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Gifts from nonspouse in the same household
Compensation for services performed	Gifts other than cash (report at fair market value)
Back pay	Payment of indebtedness by another person
Bonuses	Grants and payments by foreign governments not included in federal adjusted gross income
Clergy's fees	Gratuities
Commissions	Hobby income
Director's fees	Honorariums
Fees in general (trustee, executor, jury duty)	Individual Retirement Arrangement (IRA) payments received
Salaries	Inheritance
Severance pay	Insurance proceeds
Tips	Accident and health
Wages	Disability payments
Deferred compensation	Employee death benefits
Payments received	Life insurance
Depletion in excess of basis	Personal injury damages (less attorney fees)
Depreciation, depletion, and amortization in excess of \$5,000	Property damage if included in federal income
Disability income (entire amount)	Sick pay (employer sickness and injury pay)
Dividends, taxable and nontaxable	Strike benefits
Credit union savings account "dividends" (interest)	Unemployment compensation
Stock dividends	Workers' compensation
Tax-exempt dividends	Interest, taxable and nontaxable
*Estate and trust income (also see Inheritance)	Contracts
*Farm income (reduced by expenses)	Municipal bonds and other securities
Agricultural program payments	Savings accounts
Patronage dividends	Tax-exempt interest
Proceeds from sale of crops and livestock	U.S. Savings Bonds
Rents	
Sale of services	

*Losses limited to \$1,000.

*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)

Combat pay

Disability pensions

Educational benefits (GI Bill)

Family allowances

Pensions

*Partnership income (reduced by expenses)

Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI

Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year)

Prizes and awards

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

Refunds

Other states' income tax (if included in federal AGI)

Reimbursements (in excess of expenses incurred)

For moving expense

For travel

Rental allowances paid to ministers and not included in federal adjusted gross income

*Rental and royalty income (reduced by expenses)

Residence sales (see gains on sales)

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

Stipends (excess over \$500)

Strike benefits

Support from parents who don't live in your household

Trust income

Unemployment compensation

Wages

Welfare benefits

Aid to blind and disabled

Aid to dependent children

Child care payments

Child support included in welfare

Direct payments to nursing home

Old-age assistance

Deferral application instructions

Please print or type. At the top of the form, check the box for the program for which you are applying (check only one box).

Applicant section. Check the box to indicate whether you are applying as: individual, joint, RDP, surviving spouse, new marriage, or divorce.

Social Security Number (SSN). The request for your Social Security number is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It will be used to establish your identity for tax purposes only.

Manufactured structure. If a personal manufactured structure, please complete the following information on the application: Square footage, number of bedrooms, number of bathrooms, roofing material, siding type, heating system, cooling system.

County section. Do not complete. This section will be completed by the county assessor's office.

Household income worksheet. Taxable and nontaxable combined household income must be included on the income worksheet.

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.

Do not 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 (e.g., furniture, vehicles).

Attach the following to your application:

- A copy of your 2011–12 property tax statement.
- **If you are an individual with disabilities, attach a copy of your Social Security Disability award letter or eligibility document. Proof includes: Original award letter, a letter from the Social Security Administration (SSA) stating the type of benefits you are receiving, or a computer printout from SSA. (Do not send your 1099 SSA statement or new benefit statement as proof.) If you need help getting your award letter, contact the SSA toll-free at 1-800-772-1213.**
- You may be contacted for additional information, if needed.

Declaration section. Be sure you read this section before you sign.

Signature. The applicant and joint applicants must sign and date the application.

• **Send the original application** to the county assessor's office (see county addresses). **DOR will notify you in writing whether your application is approved or denied.** If approved, we will pay your future taxes beginning November 15, 2012.

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

2012



Property Tax Deferral Application for

61 or younger and disabled or 62 or older
(ORS 311.666-701)

For official use only	
Date received at county	Date received at Revenue
2011-12 Net property taxes	
2011-12 Real market values	

Notice:

- **All new applicants:** You must attach a copy of your 2011-12 property tax statement. You must complete the Household Income and Asset Worksheet on the back of this application.
- **Individuals with disabilities:** You must be determined to be eligible to receive or be receiving federal Social Security disability benefits on or before April 15 of the year in which the claim is filed, **attach proof of your eligibility (we will not 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 on or before April 15.**

Applicant section

Type of applicant
 Individual Joint RDP Refiling as surviving spouse New marriage Divorce

Applicant's name (last, first, MI)		Social Security number	Birth date	Age on April 15	Are you disabled?
●		● - -	●	●	<input type="checkbox"/> Yes <input type="checkbox"/> No
Joint applicant's name (last, first, MI)		Social Security number	Birth date	Age on April 15	Are you disabled?
●		● - -	●	●	<input type="checkbox"/> Yes <input type="checkbox"/> No
Mailing address			Property address (if different than mailing address)		
●			●		
City	State	ZIP code	Telephone/message no. ()	E-mail for program updates/contact	
Manufactured Structure (Mobile Home)	Model year	Make	Home number	Square footage	# of bedrooms
●	# of bathrooms	Roofing material	Siding type	Heating system	Cooling system

How many years have you owned and lived in the home as of April 15, 2012?

If your answer to the above question is less than five years, **STOP HERE.** You do not qualify for the Deferral Program.

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

If your answer to the above question is yes, **STOP HERE.** You do not qualify for the Deferral Program.

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

If your answer to the above question is no, **STOP HERE.** You do not qualify for the Deferral Program.

Insurance carrier

Policy number	Coverage amount \$
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Do you owe prior years' property taxes? Yes (See Delay of Foreclosure application) No **NOW GO TO THE WORKSHEET PAGE →**

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

Platted	LOT _____ BLK _____ _____ Legal Desc				
Unplatted	For all unplatted properties attach a copy of the recorded deed or contract.				
	Parcel in: T _____ R _____ SEC _____				
Deed	As described in _____ County Containing _____ acres				
	Deed information				
	<input type="checkbox"/> Deed recorded in (year) _____ <input type="checkbox"/> Contract recorded in (year) _____				
Assessor's Certification	Document/instrument number	Microfilm number	Reel	Book/volume	Page
	Assessor's account number			Levy code	
	<input type="checkbox"/> Check here for split levy code	Assessor's account number		Levy code	
	Type of residential property described above		If a multi-family building, or business on the property, give percentage of value allocated to the applicant's unit (percent to be deferred): ● _____ %		
<input type="checkbox"/> Single family <input type="checkbox"/> Multi-family					
Assessor's (or Assessor's designee's) signature verifying applicant is the owner of record			Date	County Number	
X					

– This space for Department of Revenue use only –

<input type="checkbox"/> Application approved	Approved by (initials)	Date approved	<input type="checkbox"/> Application denied	Denied by (initials)	Date denied
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Applicant's last name	First name and initial	Social Security number - -
Joint applicant's last name	First name and initial	Social Security number - -

This section must be completed. List your yearly household income for 2011. Include income earned in other states or countries. Your income eligibility is determined by Oregon law (ORS 311.668). Your household income must be less than \$40,500 (taxable and nontaxable income) to qualify for the 2012–2013 property tax year.

Household income worksheet

1. Wages, salaries, and other pay for work.....	1		00
2. Interest and dividends (total taxable and nontaxable).....	2		00
3. Business net income (loss limited to \$1,000).....	3		00
a. Do you have a business located on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Percentage of property used for business purposes _____%			
4. Farm net income (loss limited to \$1,000).....	4		00
Do you have a farm located on this property: <input type="checkbox"/> Yes <input type="checkbox"/> No			
Percentage of property used for farm? _____%			
5. Total gain on property sales (loss limited to \$1,000).....	5		00
6. Rental net income (loss limited to \$1,000).....	6		00
a. Is part of your property used as a rental? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Percentage of property used as a rental? _____%			
7. Other capital gains (i.e., stocks and bonds (loss limited to \$1,000)	7		00
8. Total Social Security, Supplemental Security Income (SSI), and railroad retirement before medicare premium deductions.....	8		00
9. Pensions and annuities before health insurance premium deductions. (total taxable and nontaxable).....	9		00
10. Unemployment benefits.....	10		00
11. Child support	11		00
12. Veteran's and military benefits	12		00
13. Gambling winnings.....	13		00
14. All other sources. Identify:	14		00
15. Your total household income. Add lines 1-14.....	• 15		00

If your household income on line 15 is more than \$40,500, **STOP HERE.** You do not qualify for the 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.

Net worth doesn't include the value of the homestead 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 (e.g., furniture, vehicles).

Asset worksheet (\$500,000 limit)

1. Cash, savings, and checking account balances as of Dec. 31, 2011 ..	• 1		00
2. Amount of investments in qualified retirement plans and individual retirement accounts as of Dec. 31, 2011.....	• 2		00
3. Net worth of investments as of Dec. 31, 2011.....	• 3		00
(Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.)			
4. Your total assets. Add lines 1-3	• 4		00

If your total assets on line 4 exceed \$500,000, **STOP HERE.** You do not qualify for the 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 311.666-701). 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 compound interest accrues on each years' deferred tax amount (ORS.305.990).

Applicant's signature X	Date	Joint applicant's signature X	Date
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Application to _____ County, Oregon
 to Delay Foreclosure of Real Property
 Taxes on Deferred Homesteads

Revenue use only
Date received

What is a delay of foreclosure?

- If you owe delinquent property taxes to the county, a **delay of foreclosure** will remove your property from the county's foreclosure listing while you are on the deferral program (ORS 311.691). It does not erase delinquent property tax debt or any accrued interest that you owe to the county. It also does not protect you from mortgage foreclosure. 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 1⁷/₈ percent per month (16 percent yearly).
- You may apply to the county for the **delay of foreclosure only** when your application for property tax deferral is **approved by** the Oregon Department of Revenue (ORS 311.693).

- You may not apply for **delay of foreclosure** for any delinquent tax on an existing account while you are on the deferral program.

The **delay of foreclosure** will not cover any years that you do not meet the future recertification criteria. You will be responsible to pay the taxes to the county for those years.

- When a deferral disqualification occurs, the **delay of foreclosure** will end. The delinquent taxes become due to the county by August 15 the year following deferral disqualification.
- Floating homes and personal manufactured structures that are not **real property do not** qualify for **delay of foreclosure**.

Applicant's name (as shown on the Property Tax Deferral Application)	Social Security number
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Mailing address

City, state, ZIP code

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	Department of Revenue deferral account number
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Application approved

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

County addresses

Baker County Assessor

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

Benton County Assessor

Department of Assessment
205 NW 5th Street
Corvallis OR 97330
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 Ext. 1409

Columbia County Assessor

230 Strand Street
St. Helens OR 97051
Phone: 503-397-2240

Coos County Assessor

250 N Baxter
Coquille OR 97423
Phone: 541-396-3121 Ext. 779

Crook County Assessor

County Courthouse
300 NE 3rd Street
Prineville OR 97754
Phone: 541-447-4133 Ext. 225

Curry County Assessor

County Courthouse
29821 N Ellensburg Avenue
PO Box 746
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
200 S Canyon Blvd
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: 541-573-8365

Hood River County Assessor

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

Jackson County Assessor

10 S Oakdale, Room 300
Medford OR 97501
Phone: 541-774-6061

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
Grants Pass OR 97526
Phone: 541-474-5260

Klamath County Assessor

305 Main Street
Klamath Falls OR 97601
Phone: 1-800-377-6092

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: 541-682-3857

Lincoln County Assessor

Lincoln County Courthouse
225 W Olive Street, Room 207
Newport OR 97365
Phone: 541-265-0306

Linn County Assessor

300 SW 4th Avenue, 2nd Floor, Room 215
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: 541-473-5117

Marion County Assessor

1115 Commerical St NE
PO Box 14500
Salem OR 97309
Phone: 503-588-5144

Morrow County Assessor

100 Court Street
PO Box 247
Heppner OR 97836
Phone: 541-676-5607

Multnomah County Assessor

Division of Assessment, Recording & Taxation
501 SE Hawthorne Blvd, Suite 175
Portland OR 97214
Phone: 503-988-3326

Polk County Assessor

850 Main Street
Dallas OR 97338
Phone: 503-623-8391

Sherman County Assessor

County Courthouse
500 Court Street
PO Box 283
Moro OR 97039
Phone: 541-565-3505

Tillamook County Assessor

201 Laurel Avenue
Tillamook OR 97141
Phone: 503-842-3400

Umatilla County Assessor

County Courthouse
216 SE 4th Street
PO Box 68
Pendleton OR 97801
Phone: 541-278-6215

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. 36

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, MS8
Hillsboro OR 97124
Phone: 503-846-8741

Wheeler County Assessor

701 Adams Street
PO Box 326
Fossil OR 97830
Phone: 541-763-4266

Yamhill County Assessor

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

