

# 2015 Oregon Property Tax Deferral for Disabled and Senior Citizens

(ORS 311.666-ORS 311.701)

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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 2015–16 property taxes on November 15.



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

- ✓ Complete and sign your application.
- ✓ Attach a copy of your 2014–15 property tax statement.
- ✓ If you have a designated power of attorney, attach a copy of the Power of Attorney form.
- ✓ Attach a copy of your Social Security disability **award letter** or **eligibility** document (if applying for the disabled program).
- ✓ Check the box at the top of the form to indicate which deferral program you're applying for.
- ✓ Attach a copy of your doctor's statement, if you're not living on the property because of medical reasons.
- ✓ Complete the income and assets worksheet.

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



# 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 (DOR) will pay your county property taxes on November 15 of each year.

A lien will be placed on your property and DOR will become a security interest holder. Upon disqualification or cancellation from the program, the following must be repaid before the lien or security interest on the property will be released:

- Your property taxes that have been paid by DOR.
- The accrued interest (six 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 15th you must apply and meet all of the following requirements.

1. Be either:
  - 62 years old, or
  - A disabled citizen, who’s receiving or is eligible to receive federal Social Security Disability benefits.
2. You must own or be buying the property; have a recorded deed or sales contract in your name or have a revocable trust; and you may not have a life estate interest in the property.

3. Have owned **and** lived on the property for at least five years. If you lived away from the property due to medical reasons, you must attach a medical statement on letter head from your health care provider.
4. Have homeowners insurance that covers fire and other casualties.
5. Your household income must be less than the limit (2015 limit is \$43,000.) 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.
6. Your net worth is \$500,000 or less. This doesn’t include the value of the home under the Property Tax Deferral program or personal property.
7. Either:
  - You don’t have a reverse mortgage, or
  - You have a reverse mortgage and were on the Property Tax Deferral program prior to 2011.

## Joint owners

- For the **Senior Citizen program**, if you own the property with someone else, **all** owners must apply jointly and meet all the qualifications.
- For the **Disabled Citizen program**, only one owner must be disabled, but all joint owners must apply and meet all of the other qualifications.

For both programs, these requirements don’t apply to joint owners who are married or registered domestic partners (RDP). The spouse or RDP isn’t required to apply, but must qualify for the program if they do apply.

## **Program growth**

The number of new applicants accepted into the program is limited to a 5% increase of the prior year's new program participants.

The number of participants who were on the program prior to 2011 and who qualify under HB2510 are limited to 735 participants for years 2014 and 2015.

## **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 don't have a deferral account already, your delinquent property taxes can't be covered under the Property Tax Deferral program. However, you can apply for a Delay of Foreclosure with your county for your delinquent county taxes. This covers taxes on the real property, but excludes taxes on floating homes and manufactured structures, as they 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.

If you were previously in the Property Tax Deferral Program and were removed due to filing a claim late (application, recertification, or other required documentation), you may submit a Retroactive Deferral Request form, *Retroactive Deferral Request for the Disabled and Senior Citizens' Property Tax Deferral Programs*, 150-490-019. If accepted, your account will be made active and your property taxes will be paid retroac-

tively for the years you weren't in the program. To be approved, you must have met the eligibility requirements for every year from when your property taxes were last deferred to the present. You can find the Retroactive Deferral Request form at [www.oregon.gov/dor/scd](http://www.oregon.gov/dor/scd) or by calling (503) 945-8348 or (800) 356-4222.

## **What if I have a mortgage?**

You should 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 may want to send them a copy of your deferral approval letter with a letter requesting the escrow account be withdrawn.

## **Real Market Value (RMV) Limitation**

Your home must be under the RMV limitation for your county. The limitation is based on the median value for 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 and provided to DOR.

The prior year's RMV of your home (as shown on your 2014-15 tax statement) is used to determine if you meet this qualification.

## **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.

## 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, DOR will send you a recertification application.

## 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 don't object.

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

## Disqualifying events

**When any of the following events occur, you must pay the deferred taxes, plus 6 percent interest, and fees by August 15 of the following calendar year:**

- When the property is sold or changes ownership. **Example:** You add your children to the deed.
- When the applicant moves permanently from the property for non-medical reasons.
- When the applicant dies.
- When the property is moved out of state (manufactured structures or floating homes). When this occurs, the total balance becomes due five (5) days prior to the move.

### Have questions? Need help?

**General tax information** ... [www.oregon.gov/dor](http://www.oregon.gov/dor)  
Salem.....503-378-4988  
Toll-free in Oregon ..... 1-800-356-4222

**Deferral Unit**.....503-945-8348  
Fax ..... 503-945-8737  
Email ..... [deferral.unit@oregon.gov](mailto:deferral.unit@oregon.gov)

### 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 in Oregon ..... 1-800-886-7204

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

## 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	Unemployment compensation
Annuities and pensions	Workers' compensation
*Business income (reduced by expenses)	Interest, taxable and nontaxable
*Capital losses (in year determined)	*Losses on sales (to extent used in determining adjusted gross income)
Child support	Lottery winnings
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Lump-sum distribution (less cost recovery)
Compensation for services performed	Military and veteran's benefits (taxable and nontaxable)
Back pay	Pensions and annuities (taxable and nontaxable)
Bonuses	Prizes and awards
Commissions	Railroad Retirement Act benefits (see Social Security and Railroad Retirement Act benefits)
Severance pay	Retirement benefits (see pensions, Social Security and Railroad Retirement Act benefits)
Tips	Sales (see gains on sales and losses on sales)
Wages	Scholarships (excess over \$500)
Deferred compensation	Sick pay
Disability income (entire amount)	Social Security and Railroad Retirement Act Benefits (taxable and nontaxable)
Dividends, taxable and nontaxable	Children's benefits paid to parent
*Estate and trust income (also see Inheritance)	Disability pension
Fellowships	Medicare premiums deducted from Social Security
Gains on sales (receipts less cost)	Old-age benefits
Gambling winnings	Supplemental Security income
Gifts	Survivor benefits
Grants	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	Aid to dependent children
Disability payments	Child care payments
Employee death benefits	Child support included in welfare
Life insurance	Direct payments to nursing home
Personal injury damages (less attorney fees)	Old-age assistance
Property damage if included in federal income	
Sick pay (employer sickness and injury pay)	
Strike benefits	

\*Losses limited to \$1,000.

# Property Tax Deferral application instructions

**Please print or type.**

**Property Tax Deferral program.** Check the appropriate box to indicate whether you're applying for deferral as a disabled citizen or a senior citizen.

**Applicant section.** Check the box to indicate whether you are applying as: an individual, joint applicants, a Registered Domestic Partner (RDP), or a surviving spouse.

**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.

**Mailing address.** If your mailing address is different than the property's physical address, please 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 this.

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

**Manufactured structure.** If the property is 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, and cooling system.

**Multiple Units:** Check the appropriate box to indicate if your property contains multiple units. Identify the purpose of the other unit(s) (for example—duplex, beauty shop, etc.). Describe which unit you are living in.

**Eligibility questions.** Fully complete questions 1-5.

**Household income worksheet.** Taxable and nontaxable combined household income must be included on the income worksheet for all applicants (and their spouse or RDP) 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, vehicles).

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

**Signature.** All applicants must sign and date the application.

**Attach the following to your application:**

- A copy of your 2014–15 property tax statement.
- **If you're applying as a disabled applicant, 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. Don't 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.**

**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).  
**DOR 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, 2015.







# 2015

## 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
2014-15 Net property taxes	County #
2014-15 Real market values	

- You must attach a copy of your **2014-15 Property tax statement**.
- You must complete the **household income and asset worksheets** on the back of this application.
- Individuals with disabilities: Attach proof of eligibility of federal Social Security Disability benefits 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  Joint  RDP  Refiling as surviving spouse. Spouse's SSN/Deferral Account number: \_\_\_\_\_

Applicant's name (last, first, MI)	Social Security number (SSN)	Date of birth	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Joint applicant's name (last, first, MI)	Social Security number (SSN)	Date of birth	Age on April 15	Are you disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No

Mailing address	City	State	ZIP code
Property address (if different than mailing address)	City	State	ZIP code

If property address is different than mailing address, explain why: \_\_\_\_\_

Phone (or message phone)	Email for program updates/contact
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• If you own a **manufactured structure** (mobile home), complete this section:

Model year	Make	Home ID number	Square footage	# of bedrooms
# of bathrooms	Roofing material	Siding type	Heating system	Cooling system

- 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
- 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 \_\_\_\_\_
- As of April 15, 2015, how many years have you **owned** the home? \_\_\_\_\_ years  
As of April 15, 2015, how many years have you **lived in** the home? \_\_\_\_\_ years  
If your answer to either of the above questions is less than five years, **STOP HERE**. You don't qualify for the Property Tax 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 and the property wasn't in the Property Tax Deferral program prior to 2011, **STOP HERE**. You don't qualify for the Property Tax 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 don't qualify for the Property Tax Deferral program.

Insurance carrier	Policy number
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Do you owe prior years' property taxes?  Yes (See Delay of Foreclosure application)  No

**Go to the next page →**

Applicant's last name	First name and MI	Social Security number - -
Joint applicant's last name	First name and MI	Social Security number - -

**This section must be completed.** List your yearly household income for 2014. 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 income eligibility is determined by Oregon law (ORS 311.668). Your household income must be less than \$43,000 (taxable and nontaxable income) to qualify for the 2015–2016 property tax year.

### Household income worksheet

1. Wages, salaries, and other pay for work (on federal Form 1040, line 7).....	1	<input type="text"/>	00
2. Interest and dividends (total taxable and nontaxable) (on federal Form 1040, line 9a) .....	2	<input type="text"/>	00
3. Business net income (loss limited to \$1,000) (on Form 1040, line 12) .....	3	<input type="text"/>	00
4. Farm net income (loss limited to \$1,000) (on Form 1040, line 18).....	4	<input type="text"/>	00
5. Total gain on property sales (loss limited to \$1,000).....	5	<input type="text"/>	00
6. Rental net income (loss limited to \$1,000).....	6	<input type="text"/>	00
7. Other capital gains (i.e., stocks and bonds) (loss limited to \$1,000) (on federal Form 1040, line 13) .....	7	<input type="text"/>	00
8. Total Social Security, Supplemental Security Income (SSI), and railroad retirement before medicare premium deductions .....	8	<input type="text"/>	00
9. Pensions and annuities before health insurance premium deductions. (total taxable and nontaxable) (on Form 1040, line 16a).....	9	<input type="text"/>	00
10. Unemployment benefits (on federal Form 1040, line 19).....	10	<input type="text"/>	00
11. Child support .....	11	<input type="text"/>	00
12. Veteran's and military benefits .....	12	<input type="text"/>	00
13. Gambling winnings .....	13	<input type="text"/>	00
14. All other sources. Identify: .....	14	<input type="text"/>	00
15. Your total household income. Add lines 1-14.....	• 15	<input type="text"/>	00

If your total household income (line 15) is more than \$43,000, **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.

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 (e.g., furniture, vehicles).

### Asset worksheet (\$500,000 limit, not including your home)

1. Cash, savings, and checking account balances as of Dec. 31, 2014 .....	1	<input type="text"/>	00
2. Amount of investments in qualified retirement plans and individual retirement accounts as of Dec. 31, 2014.....	2	<input type="text"/>	00
3. Net worth of investments as of Dec. 31, 2014 .....	3	<input type="text"/>	00
(Net worth means current value minus debt. Investments include real estate, trust funds, stocks, stock options, bonds, other securities, commodities, etc.)			
4. <b>Your total assets.</b> Add lines 1-3 .....	• 4	<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 X	Date	Joint applicant's signature X	Date
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**County section (Don't complete. This section will be completed by the county assessor's office.)**

<b>Property description</b>	Platted				
	● LOT _____   BLK _____   _____ Legal desc				
	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>	Current deed information				
	<input type="checkbox"/> Deed recorded (date) ● _____ <input type="checkbox"/> Contract recorded (date) _____ Document/instrument number      Microfilm number      Reel      Book/volume      Page				
	Earliest deed showing ownership by the taxpayer(s)      Recorded (date)      Document/instrument number ● _____				
<b>Assessor's certification</b>	<input type="checkbox"/> Check here for split levy code				
	Assessor's account number		Levy code		
	● _____		● _____		
	Assessor's account number		Levy code		
● _____		● _____			
Property described above contains					
<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 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
Identified cohort					
<input type="checkbox"/> New applicant		<input type="checkbox"/> HB 4039		<input type="checkbox"/> HB 2510	
<input type="checkbox"/> Reapplying, not under a house bill					





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

<b>County use only</b>
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're on the deferral program (ORS 311.691). It doesn't erase delinquent property tax debt or accrued interest that you owe to the county. It also doesn't 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 1.333 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).
- 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 deferral disqualifying events occur, the delay of foreclosure will end and the delinquent taxes become due to the county by August 15 of the next calendar year:
  - When the property is sold or changes ownership.
  - When the applicant moves from the property for non-medical reasons.
  - When 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
Mailing 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



## 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 210  
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 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 Ext. 225

### **Curry County Assessor**

94235 Moore Street, Suite 221  
Gold Beach OR 97444  
Phone: 541-247-3294

### **Deschutes County Assessor**

1300 NW Wall Street, Suite 200  
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: 541-573-8365

### **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: 541-774-6059

### **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  
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 97301  
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 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