

Oregon Department of Revenue (</DOR/Pages/index.aspx>) / Programs
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Deferral programs

Deferral programs

Disabled and senior citizens can "borrow" money from the state of Oregon to pay property taxes.

Read more to see if you qualify for this program (/DOR/forms/FormsPubs/deferral-disabled-senior_490-015.pdf) and get instructions on how to apply.

Apply or recertify

- **Application —Oregon Property Tax Deferral for Disabled and Senior Citizens** (/DOR/forms/FormsPubs/tax-deferral-application_490-014.pdf) 150-490-015.
- **Electronic recertification form** (<https://revenueonline.dor.oregon.gov/tap/?Link=DefRecert>) on Revenue Online. You'll need the Letter ID from the letter we sent you.

Make a payment

You can make payments electronically through **Revenue Online** (<https://revenueonline.dor.oregon.gov/tap>). Revenue Online payment options include credit card, debit card, or bank account withdrawal. **Make a payment now** (<https://revenueonline.dor.oregon.gov/tap>).

Send check or money order payments to:
Oregon Department of Revenue
Deferral Program
PO Box 14380
Salem OR 97309-5075

Program information

Interest

Deferral accounts accrue interest at the rate of six percent yearly. Interest continues to accrue each year on the balance of deferred tax amounts paid by the Department of Revenue [ORS 311.674(3)].

Personal property manufactured homes

We are listed as a security interest holder for manufactured structures in the deferral program. You can't change the ownership document or be issued a trip permit, until the deferral account is paid in full. To make ownership changes,

contact your **county assessment and taxation office** (</DOR/programs/property/Pages/county-contact.aspx>). There is a fee to change the ownership.

Liens

We record a lien for each property in the deferral program with the county clerk's office on July 1 of the first year of deferral. Learn more about **liens** (</DOR/programs/property/pages/deferral-mortgage-titleco.aspx>).

Need help?

Visit our **FAQ center** (</DOR/FAQ/Pages/default.aspx>) and search "deferral" or contact us by phone or email. View **resources** (</DOR/programs/property/Pages/deferral-resources.aspx>) from other agencies.

Get account information:

Account Lookup (<https://Revenueonline.Dor.Oregon.Gov/Tap/?Link=DefPayoff>)

Get account information electronically with Revenue Online, or contact us to request account information by phone or email.

Contact us

Phone: (503) 945-8348

(800) 356-4222

Fax: (503) 945-8737

Email: deferral.unit@oregon.gov (<mailto:deferral.unit@oregon.gov>) .

Regional offices

View a list of our regional offices. (</DOR/Pages/map.aspx>)

Mailing addresses

View our mailing addresses (</DOR/pages/mail.aspx>).

Resources

- **Mortgage and title company information.** (</DOR/programs/property/Pages/deferral-mortgage-titleco.aspx>)
- **County information.** (</DOR/programs/property/Pages/deferral-counties.aspx>)
- **Real Market Value (RMV) tables** (</DOR/programs/property/Documents/RMV-tables.xls>) .

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