

Property Taxes: Deferral Programs



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Disabled Program

The Disabled Program was established by the Oregon Legislature to allow qualifying citizens to borrow from the State of Oregon to pay property taxes to the county on their residents. Disabled citizens wishing to apply to the program may file an application.

To qualify:

- A single applicant 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 the application.
- If you are married and apply jointly with your spouse or registered domestic partner (RDP), only one applicant must be receiving federal Social Security disability benefits by April 15 of the year you file the application.
- 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](#) of eligibility with your deferral application.

- Household income must be less than \$38,500 for the income tax year 2009.

(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 may have a revocable trust. You are **not** eligible if you have a life estate interest in the property. A life estate is when you live on the property.
- You must live on the property.
 - You may live away from the property because of medical reasons. **You must send a medical statement on letterhead from your health care provider to DOR (the exact medical condition is not needed).**
- **Note:** On manufactured structures, a \$55 fee will be charged to your account for DOR to become a security interest holder. The cost of recording the lien and the manufactured structure fee will be deferred.

To repay the deferred taxes:

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

Make your payments to the Oregon Department of Revenue.

[Disabled Program Booklet](#)
[Disabled Application](#)

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