



**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. 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 1⅓ 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. The deferral program

does not pay any delinquent property taxes or the interest you owe to the county. The deferral program **pays only the current and future years'** property taxes to the county.

- When a deferral disqualification occurs or you voluntarily remove your property from the deferral program, the **delay of foreclosure** will end. The delinquent taxes and interest become due to the county on or before August 15 the year following deferral disqualification.
- Floating homes and manufactured structures that are not **real property** do not qualify for **delay of foreclosure**.

You may not apply for **delay of foreclosure** for any delinquent tax and interest that may occur while you are on the deferral program.

Applicant's name (as shown on Senior Citizens' or Disabled Citizens' 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