

Senior Deferral, Veterans, and Surviving Spouses of Certain Public Safety Officers Exemptions

Senior and Disable Deferral Program

Disabled and senior citizens can "borrow" money from the state of Oregon to pay property taxes. If approved, 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)) To find out if you qualify or to download a copy of the most recent application, please visit the [Oregon Department of Revenue's website](#).

Applications are made available beginning in January of each year and the deadline to file is April 15th. For further questions or concerns regarding the deferral program, please contact the Oregon Department of Revenue.

Oregon Department of Revenue:

Toll-free: 1-800-356-4222

Deferral Unit: (503) 945-8348

Fax: (503) 945-8737

E-mail: dor [at] oregon.gov

[Oregon Department of Revenue website](#)

TTY (hearing or speech impaired; machine only)

Toll-free 1-800-886-7204

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

Asistencia en español:

Gratis 1-800-356-4222

Veterans Exemption Programs

Military war veterans with a disability of 40% or more or the surviving spouse or registered domestic partner of a war veteran may be entitled to exempt a portion of his or her property's assessed value from property taxation. Apply between Jan. 1 and April 1. See the documents below for more info or to Download Claim Form.

The Oregon Active Military Service Member's Exemption, also known as Qualified Soldier's Exemption, per ORS 307.286 provides for a residential property tax exemption for qualified military service members. The exemption amount began at \$60,000 of assessed value in 2005 and increases 3 percent each year. To claim this exemption, qualified military service members should file an Oregon Active Duty Military Service Member's Exemption Claim form (150-303-084) along with the required documentation. Please contact our office for more information or to file an application.

Surviving Spouses of Certain Public Safety Officers

Pursuant to Senate Bill 1513, the Board of Clatsop County Commissioners approved a resolution and order on June 9, 2016 which allows for the surviving spouse of a fire service professional, police officer, or reserve officer killed in the line of duty to receive a property tax exemption of up to \$250,000 off their homestead's assessed value providing they have not remarried. Forms are available in the link below. Please contact our office for more information.

Supporting Documents

- Active Duty Military Exemption Claim Form 91.14 KB
- Surviving Spouse of Certain Public Safety Officers Exemption Claim Form 98.34 KB
- Veteran Spouse Exemption Instructions 60.25 KB
- Veteran Exemption Claim Form 134.97 KB