

**Special Need; Property Taxes**

- (1) OSIP and OSIPM clients who are homeowners or buyers are allowed a special need of one year in an amount equal to the cost of delinquent real property taxes, penalties and interest, if needed to prevent imminent foreclosure (see section (4) of this rule).
- (2) Clients whose property taxes have not been paid and who are eligible for the Oregon Property Tax Deferral Program must opt to defer property taxes. If necessary, the state may provide payment for back property taxes, to bring the tax current, to allow clients to defer their ongoing property taxes.
- (3) Clients who have not chosen to defer their property taxes and whose property taxes have not been paid will not receive a property tax special need payment unless an exception is authorized by the Department's Estate Administration Unit. The exception will be based on the value of the property, the potential of foreclosure, and the potential of an Estate Administration Unit recovery of such property.
- (4) Imminent foreclosure is indicated by a formal notice of foreclosure.

Statutory/Other Authority: ORS [409.050](#), [411.060](#), [411.070](#), [411.404](#), [411.706](#), [411.710](#), [413.085](#), [414.685](#)

Statutes/Other Implemented: ORS [409.010](#), [411.060](#), [411.070](#), [411.404](#), [411.706](#), [411.710](#), [413.085](#), [414.685](#)

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