Overview of the Oregon Tax Foreclosure Process

Tax Statement and Notice Example – Pre Foreclosure

- The tax year runs July 1 June 30
- Tax statements are mailed annually by October 25
- Taxes are payable in trimester installments due Nov. 15, Feb. 15, & May 15
- Taxes are delinquent when any balance remains unpaid on May 16 of the tax year
- Delinquent tax notices are mailed annually after May 16



Foreclosure Timeline - Example

