LINN COUNTY
ASSESSMENT AND TAXATION
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David Swartzlender
Assessor & Tax Collector

The application fee for Farm/Forest Special Assessment is **$125.00**. This fee will need to be paid when the application is submitted. Make checks payable to "Linn County Assessor".

OREGON DEPARTMENT OF REVENUE

Application for Designation of Land as Forestland

and for special assessment as provided by ORS 321.257 to 321.367 in western Oregon and ORS 321.805 to 321.848 in eastern Oregon

For Assessor's Use Only	
Date received	
☐ Approved	☐ Denied
Date: _____	By: _____

Instructions:

- Your application must be filed with the county assessor's office by **April 1.**
- Read and complete both sides of this form. General information is located on page 3.

Filed with the _____County Assessor for the tax year beginning July 1, 20____.

Name (last, first, MI)	Telephone Day: ( )	Evening: ( )	
Street address	City	State	ZIP code

Description of Property

Fill in the boxes below to show the property you want to have designated as forestland. If you are applying for only a **portion** of the land described, please indicate the area by providing a drawing on page 2 of this form. List the acquisition date if any portion of the property was acquired within the last five years. In order for the land to qualify, the area to be designated must be at least two contiguous acres in one ownership [OAR 150-321.358(4)].

Assessor's account number	Map and tax lot or parcel number	Date acquired	Acres applied for

Total applied for: _____ acres

Additional requirements on the back →

Declaration

As owner of the above described land, I indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be designated as forestland. I declare under the penalties of false swearing [ORS 305.990(4)] that I have examined this application (and any accompanying documents), and to the best of my knowledge, it is true, correct, and complete.

Forestland owner's signature	Forestland owner's name / title (print)	Date
X		
Forestland owner's signature	Forestland owner's name / title (print)	Date
X		

For Assessor's Use Only

Comments: _____

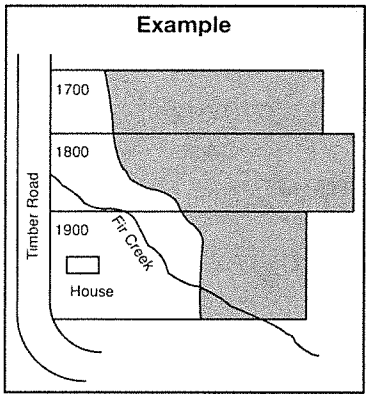
150-309-024 (Rev. 02-11)

For more information, contact your county assessor's office.

Description of Land to Designate

The following information on the subject property is required by law (ORS 321.358 or 321.839), and will be used by the assessor to determine if your property is properly classifiable as forestland. The determination shall be made with due regard to **all** relevant evidence.

1. Draw a diagram of the tax lot(s) and shade in the area being applied for designation as forestland. See the example shown below. Include placement of structures, roads, creeks, etc.



2. Is the predominant purpose of this land to grow and harvest trees of a marketable species? ☐ Yes ☐ No

3. How many acres applied for currently meet the minimum number of trees per acre as required by the State Forester? _____ If the property does not meet the requirements, please submit a "reforestation plan" to the assessor along with this application.

4. Is there a forest management plan for this property? ☐ Yes ☐ No (If yes, please attach a copy.) **Note:** A forest management plan is different than a reforestation plan. See page 3 for more details.

5. Summarize your past, current, and continuing activity in growing and harvesting trees. (Include experience in years, location, work done, etc.) _____

6. To what extent do domestic animals use the property for grazing? Include kinds of animals, number of head, length of grazing, etc.

7. Is any portion of the land subject to a lease, option, or easement which permits it to be used for a purpose other than the growing and harvesting of trees? ☐ Yes ☐ No (If yes, briefly explain.) _____

8. Has any part of the property been platted under ORS Chapter 92 (subdivided)? ☐ Yes ☐ No

9. Is the land classed as "timberland" for fire patrol assessments administered by the Department of Forestry? ☐ Yes ☐ No (If no, why not?) _____

10. Has a Department of Forestry Notification of Operations been granted for harvesting for purposes under the Oregon Forest Practices Act? ☐ Yes ☐ No

Definition of forestland. Forestland is land that is either being held or used for the predominant purpose of growing and harvesting trees of a marketable species which has been "designated" as forestland through application to the county assessor, **or** is land for which the highest and best use is to grow and harvest such trees. (ORS 321.257 and 321.805)

Marketable species means a species of tree that meets the following criteria:

- Is ecologically suited to the planting site,
- Is capable of producing wood products suitable in size and quality for the production of lumber, sheeting, pulp, or other wood products, and
- Must be marketable in the foreseeable future.

For more detailed information see the Oregon Department of Forestry's rule 629-610-0050.

Stocking requirements. The land must meet one of the following stocking requirements:

A) There must be the minimum number of acceptable trees growing on the land, according to administrative rules established by the State Forester (OAR 629-610-0020 and OAR 629-610-0050), **or**

B) If the land does not currently meet the requirements of (A), the owner must submit a written reforestation plan for establishing trees to meet the requirements. The written plan must be submitted to the assessor along with this application. Per Department of Revenue administrative rule [OAR 150-321.358(4) and OAR 150-321.839(4)], the plan must contain and meet the following requirements:

(a) A description of the area that states the location, number of acres, ground cover, present stocking, steepness of slope, and aspect (direction the slope faces).

(b) A list of needed site preparation requirements prior to planting.

(c) Planting information (species to be planted, when planting will take place, number of trees per acre to be planted, and method of planting).

(d) At least 20 percent of the area in the plan must be planted by December 31 of the first assessment year that the land is designated as forestland. Each year, an additional 20 percent of the area must be planted. At the end of the fifth year, 100 percent of the area must meet the stocking requirements listed in A above.

Forest management plan. A forest management plan is a written plan that explains the owner's long term objectives for managing the property. Examples of items the plan could include are: reforestation plans, protection of the trees, long term harvest plans, weed control, and tree densities.

Application deadlines. An owner of land desiring that it be designated as forestland must apply to the county assessor on or before April 1 of the assessment year for which the land is to be assessed as forestland. The owner may apply within 30 days after receiving notice of its assessment as omitted property.

Approval of application. The county assessor shall approve an application for forestland designation if the assessor finds that the land meets the requirements, and is properly classifiable as forestland. The application shall be deemed approved unless within three months of the date of the application, or prior to August 15, whichever is later, the assessor gives the applicant written notice of denial.

Valuation of forestland. Land designated as forestland will be valued and taxed at forestland value, even though it has a higher market value for other purposes.

Reasons for removal of designation. The county assessor shall remove the forestland designation upon:

A) Request of the landowner to remove the designation.
B) Sale or transfer of the land to an ownership making it exempt from ad valorem property taxation.
C) The act of recording a subdivision plat under ORS chapter 92, **or**
D) Discovery by the assessor that the land is no longer forestland.

Removal of designation. When the designation of forestland is removed, an additional tax will be extended against the land and added to the next property tax roll. The additional amount will be equal to the difference between the taxes assessed against the land and the taxes that would have been assessed had it not been specially assessed for each of the last five years, or the number of years under the forestland designation, whichever is less. The number of years will not exceed five.

Appeal rights. An owner whose application has been denied in whole or part, or an owner whose forestland has had the designation removed in whole or in part, may appeal to the Oregon Tax Court Magistrate Division within 90 days after the denial/removal, in accordance with ORS 305.275 and ORS 305.280.