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 Small Tract Forestland

For owners of at least 10 acres and less than 5,000 acres of Oregon forestland qualified under forestland special assessment (ORS 321.700–754)

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

Your application must be filed with the county assessor's office by **April 1.**

• Filed with the _____ County Assessor for the tax year beginning July 1, 20_____. •

Please print

Forestland owner's name (last, first, MI)	Social Security no. **or** federal identification no.	Business identification no. (BIN)	
Forestland owner's name (last, first, MI)	Social Security no. **or** federal identification no.	Business identification no. (BIN)	
Mailing address	City	State	ZIP code
Telephone Business: ( ) Home: ( )		**Total forestland acres in Oregon** under your ownership (including common ownership)_____	

☐ Check the box if you purchased land that is under the Small Tract Forestland program, and wish to continue the special assessment. *Please see the instructions for filing deadline. Indicate the name of the previous owner from whom you purchased the land: _____. Date of purchase: _____

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

—Attach a copy of your most recent forestland property tax statement(s)—

Description of Property

Fill in the boxes below to show the **forestland** you want to have qualified as small tract forestland. Be sure to include all contiguous parcels. If you need more space, attach another application or photocopy this one.

Property tax account number	Map and tax lot or parcel number	Number of acres	Description of the land uses

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 is disqualified from small tract forestland assessment.

I am aware of the requirement to notify the county assessor in writing when:

- I acquire tax lots that are contiguous to small tract forestland I own;
- I acquire additional forestland that results in my owning 5,000 acres or more of Oregon forestland;
- I sell small tract forestland that results in my owning less than 10 acres of Oregon forestland; or
- There is a change in the use of any portion of my small tract forestland to a use that is not a forestland use.

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		
Forestland Owner's Signature*	Forestland Owner's Name / Title (print)	Date
X		

***All individuals who have an ownership interest in the above forestland must sign.** Attach sheet with additional signatures as necessary.

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

See instructions on the back →

General Information

Definitions

Common ownership. Direct ownership by one or more individuals or ownership by a corporation, partnership, or association in which an individual owns a majority interest (more than 50 percent).

Contiguous parcels. Parcels that have a common boundary that is greater than a single point. Includes parcels separated by public or county roads, state highways, non-navigable streams or non-navigable rivers.

Forestland. Land that is being held or used predominantly to grow and harvest trees of marketable species and has been designated as forestland, or land that's highest and best use is growing and harvesting such trees.

Small Tract Forestland (STF). Forestland of an owner that meets the requirements below and is the subject of an approved application.

Social Security number (SSN)

The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It will be used to establish your identity for tax purposes only.

Business identification number (BIN)

The business identification number (if known) is assigned by the Department of Revenue (DOR) and used as your account number for filing timber tax returns.

Requirements (ORS 321.709)

To qualify for STF assessment, the following requirements must be met:

- The forestland that is the subject of the application must meet minimal stocking and species applicable to forestland under rules adopted by the Department of Revenue.
- The total Oregon forestland ownership of the owner is at least 10 acres but less than 5,000 acres.
- All forestland acres in a single tax lot and in contiguous parcels must be included in the application.
- The forestland must not have been disqualified from STF in any of the five preceding tax years.

All individuals who have an ownership interest in the forestland affected by the application must sign (e.g., if owned by a husband and wife, then both must sign).

Application Deadline (ORS 321.706)

You must apply to the county assessor on or before the later of:

- April 1 of the first assessment year you want the land to be assessed as small tract forestland.
- Within 30 days after receiving notice of the land's assessment as omitted property.
- December 15 of the first assessment year you want the land to be assessed as small tract forestland if, for the prior year, the land was highest and best use forestland, and currently the land is being assessed at a value reflecting a use other than highest and best use forestland.

Note: If you own land in multiple counties that you want to have assessed as STF, you must file a separate application in each county where the land is located.

*Filing deadline for purchases of STF and continuing qualification (ORS 321.719)

If you purchased land under the STF option and you meet the requirements, you may apply to continue in the program. Application must be made within 30 days after the date the county assessor issues a notice of intent to disqualify under ORS 321.716.

You may file an application for continued qualification after the date stated above if:

- The application is filed on or before December 15 of the first year the land would have otherwise been disqualified from STF, and
- You pay a $200 late filing fee at the time the application is filed.

Approval of application

The application is deemed to have been approved unless the assessor gives the applicant written notice of denial within three months of the application or prior to August 15, whichever is later.

Taxation of STF

Property tax on STF is based on 20 percent of the forestland special assessment value. Harvest from STF is subject to a volume-based severance tax.

Requirement to notify county assessor (ORS 321.712)

You must notify the county assessor in writing if:

- You acquire tax lots that are contiguous to STF you own.
- You acquire forestland that results in you owning at least 5,000 acres of Oregon forestland.
- You sell forestland that results in you owning less than 10 acres of Oregon forestland.
- There is a change in the use of any portion of your STF to a use that is not a forestland use.

Note: You may be disqualified from STF if you do not send the required written notice.

Disqualification or removal

The county assessor may disqualify lands that do not continue to meet the standards for this program. The owner of the disqualified lands will be required to pay an additional tax assessment. This additional assessment recaptures the amount of tax that was deferred while land was under the STF Option (up to 10 years). See your county assessor for more information.

Right of appeal [ORS 321.706(7)]

An owner, whose application has been denied, in whole or in part, may appeal to the Oregon Tax Court, Magistrate Division, 1163 State St., Salem OR 97301-2563; 503-986-5650; courts.oregon.gov/Tax/index.page; within 90 days of notification of the denial.