

**Instructions for Completing  
Gross Income Questionnaire for Land not in an Exclusive Farm Use Zone  
ORS 308A.071**

If you have any questions, call (503) 623-8391 and ask for Farm Use Help.

**YOUR LAND IS BEING SPECIALLY ASSESSED AT FARM USE VALUES UNDER ORS 308A.068. Oregon law (ORS 308A.071) requires that land must be farmed and produce a minimum gross income to be eligible or remain eligible for this special assessment. The enclosed questionnaire indicates the breakdown by acreage of these minimum requirements.**

Oregon Administrative Rule 150-308A.071(4)(a) requires this questionnaire to be completed and returned to the Assessor's Office or post marked no later than **APRIL 15** of the year requested.

**FAILURE TO COMPLY WITH THIS REQUEST MAY RESULT IN DISQUALIFICATION  
OF FARM USE SPECIAL ASSESSMENT**

**YOU MUST DO ONE OF THE FOLLOWING:**

- ◆ IF YOUR LAND IS NOT BEING FARMED BY YOU OR ANYONE ELSE, INDICATE THIS ON THE FORM AND SIGN IT.
- ◆ IF YOU ARE THE OWNER OF THE LAND AND FARM IT YOURSELF, COMPLETE:
  1. **SECTION 1:** Land Use – Breakdown the number of acres utilized each year under each land use type.
  2. **SECTION 2:** Income Requirements (see back of Instruction Sheet).
    - In the first box, indicate the gross income you received for the crop you grew or livestock you sold in each of the years indicated.
    - In the second box, indicate what you used or consumed personally – no more than 49% of your minimum gross income requirement can be considered.
- ◆ IF YOU ARE THE OWNER OF THIS LAND, BUT DO NOT FARM IT YOURSELF, COMPLETE:
  1. **SECTION 1:** Land Use – Breakdown the number of acres utilized each year under each land use type.
  2. **SECTION 2:** Sign, date and provide your phone number only. Leave income information blank because you are not farming the land.
  3. **SECTION 3:** Send to your tenant farmer to complete. (Make copies if more than one tenant farmer.)  
**Section 3 must be submitted with Sections 1 and 2.**
  4. Return or mail **ORIGINALS** of all three (3) sections with required signatures to the County Assessor's Office **POSTMARKED NO LATER THAN APRIL 15.**
- ◆ TENANT FARMER (NOT THE OWNER) - COMPLETE SECTION 3 ONLY (see instructions on back of Section 3)

All income claims must be supported with original and/or copies of documentation.  
This office may question income information.

*(Minimum Income Requirements are on the reverse side)*

## MINIMUM GROSS INCOME REQUIREMENTS

Oregon Revised Statute 308A.071

Oregon Revised Statute 308A.071 requires that land not within an exclusive farm use zone shall meet certain minimum income requirements to be eligible for farm use special assessment.

A FARM UNIT INCLUDES ALL LAND OPERATED AS ONE UNIT BY A FARMER (the owner or tenant farmer) – Regardless of ownership or taxing jurisdiction.

A farm unit meets the farm income requirements IF:

In at least three out of the past five calendar years, the farm unit produced a **gross annual income** from farm uses, including personal consumption, according to the following acreage amounts:

<b><u>FARM UNIT HAS:</u></b>	<b><u>ANNUAL REQUIREMENT IS:</u></b>
• 6 acres or less (1999 to 2002)	\$650
• 6.5 acres or less (2003 year forward)	\$650
• More than 6 acres but less than 30 acres (1999 to 2002)	\$100 times number of acres or portion of acre
• More than 6.5 acres but less than 30 acres (2003 year forward)	\$100 times number of acres or portion of acre
• 30 acres or more	\$3000

*(Instructions for completing Sections 1, 2 & 3 are on the reverse side)*

# GROSS INCOME QUESTIONNAIRE FOR POLK COUNTY, OREGON

## For Special Assessment of Farmland As Defined Under ORS 308A.050 – 308A.128

**\*\*\* To avoid possible disqualification, submit completed forms NO LATER THAN APRIL 15 \*\*\***

**Note: Income questionnaires returned after April 15 may result in a maximum \$250 late fee ORS 308A.089**

### **SECTION 1: Owner, Account(s) and Property Use Information**

Name and Address:

Return this Questionnaire:

	<b>Polk County Assessor's Office</b> <b>Polk County Courthouse</b> <b>850 Main St.</b> <b>Dallas, OR 97338</b>
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### **PROPERTY DESCRIPTION (List all properties in your farm unit)**

Account Numbers	Map & Tax Lot Numbers	Parcel Total Acreage	Land Under Deferral Acreage

**NOTICE: A YEARLY EXCISE OR INCOME TAX RETURN MUST BE FILED WITH THE DEPARTMENT OF REVENUE BY THE FARMLAND OWNER OR THE OPERATOR OF THE FARM UNIT (ORS 308A.071). THE FILING MUST INCLUDE A SCHEDULE F OR A SCHEDULE SHOWING RENTAL INCOME RECEIVED BY THE OWNER OF THE FARM PARCEL.**

Submit a copy of your SCHEDULE "F" or other income tax schedule with this form. Failure to provide the required income information in a timely manner may result in disqualification.

**LAND USE:** Please indicate below the number of acres used per land type, for the years shown. Total acres shown above must be accounted for below. **All years must be completed regardless of whether or not you owned the property.**

YEAR	IRRIGATED Cropland, Pasture, Mature Orchard, Hybrid Poplars # of Acres	NON-IRRIGATED Cropland, Pasture, Mature Orchards, Christmas Trees, Hybrid Poplars # of Acres	IMMATURE: Orchards, Perennials, Christmas Trees, Hybrid Poplars # of Acres	FARM WOODLOT (20 acres Max.) Submit mapped location # of Acres	HOMESITE # of Acres	LAND UNDER BLDGS. # of Acres	FORESTED LAND May Qualify for Forestland Special Assessment # of Acres	LAND NOT FARMED Submit mapped location # of Acres	TOTAL ACRES

**SECTION 2: Owner's Income Information**

(For any land you rented or leased, have the tenant farmer complete Section 3)

(Only complete this section for any land that you farmed or farm products you personally consumed or used in the farm operation)

Indicate below:

- The QUANTITY of livestock and/or crops sold. (You must deduct the original purchase price from the gross sale price of livestock sold.) Stabling or equestrian service fees.
- The GROSS INCOME received in each of the years indicated from this farming activity.

YEAR	WHAT CROP, LIVESTOCK or SERVICE WAS SOLD? (No firewood or timber sales)	QUANTITY	TOTAL GROSS RECEIPTS IN \$ FOR SALES OR SERVICES

**ALSO**

Indicate below the Crops and Livestock that were **consumed** by you or **used by you** for your farm operation.  
(The value indicated should be the amount of money the product would have sold for under normal marketing conditions.)

PERSONAL CONSUMPTION OR PRODUCTS USED IN YOUR FARM OPERATION  
MAY NOT BE MORE THAN 49% OF THE TOTAL INCOME REQUIREMENT.

YEAR	WHAT WAS CONSUMED OR USED? (No firewood or timber)	QUANTITY	WHAT WOULD IT HAVE SOLD FOR? TOTAL \$

**DECLARATION FOR SECTIONS 1 to 3:** I declare under the penalties for false swearing as contained in ORS 305.990(4), that I have examined this document, including any attachments, and to the best of my knowledge it is true, correct and complete;

Signature of Owner: \_\_\_\_\_

Phone No. (required) \_\_\_\_\_

Date: \_\_\_\_\_

### INSTRUCTIONS FOR COMPLETING SECTION 3

♦ **TENANT FARMER** (*Not the owner*) - **COMPLETE SECTION 3 ONLY**: (Please print)

1. Provide property owner's name and property tax account number.
2. Provide your name, address and phone number.
3. In the boxes for Test Part 1:
  - State the amount of cash rent or share-crop rent you paid this owner; and
  - State the gross income you received from this parcel, and
  - Indicate the number of acres you leased from this owner; and
  - Indicate the crop grown or farming activity you did on this parcel
4. In the boxes for Test Part 2: Provide the gross income you received from your total farm operation (unit).  
Note: The purpose of test part 2 is to assure you also meet the Minimum Gross Income Requirement on your total acreage separately from this owner's income requirement in test part 1.  
Indicate the \$ amount if it's between \$650 - \$3000.

Your total farm unit is all land you farm as a unit which includes your land and land you lease or use for farming.

5. Enter the acreage of your total farm unit.
6. **Sign and date where indicated and return ORIGINAL to property owner or Assessor.**  
**Note: The filing deadline to the Assessor is April 1 if this is a new application or April 15 if the information is for a gross income questionnaire.**

[illegible]

**FAILURE TO COMPLY WITH THIS REQUEST MAY RESULT IN**

## DISQUALIFICATION OF OWNER'S FARM DEFERRAL

[illegible]

## MINIMUM GROSS INCOME REQUIREMENTS

Per Oregon Revised Statute 308A.071

Oregon Law requires that land not within an exclusive farm use zone shall meet certain minimum income requirements to be eligible for farm use special assessment

**THE FARM UNIT INCLUDES ALL LAND OPERATED AS ONE UNIT BY A FARMER (the owner or tenant farmer) – regardless of ownership or taxing jurisdiction.**

The farm unit meets the farm income requirements IF:

In at least three out of the past five calendar years, the farm unit produced a **minimum gross annual income** from farm uses according to the following acreage amounts:

**FARM UNIT HAS:**

- 6 acres or less:
- More than 6 acres but less than 30 acres:
- 30 acres or more:

**ANNUAL REQUIREMENT IS:**

\$650  
\$100 times number of acres or portion of acre  
\$3000

PLEASE READ INSTRUCTIONS ON PAGE G5

PROPERTY OWNER'S NAME: \_\_\_\_\_ OWNER'S ACCT. #: \_\_\_\_\_  
(PLEASE PRINT)

**IT IS THE LANDOWNER'S RESPONSIBILITY TO OBTAIN INCOME INFORMATION  
FROM THE TENANT FARMER OF ANY LEASED LAND**

**SECTION 3: TENANT FARMER'S INFORMATION** (Make copies if there is more than one tenant farmer – one form per farmer please)  
(Owner to complete Section 2 for any land that is owner operated.)

Tenant Farmer of leased land must meet a two part test as follows:  
(See "MINIMUM INCOME REQUIREMENTS" on the back)

- Test – Part 1:** Owner's property must qualify on its own in either A or B below:
- A. Cash or Net share-crop rent paid by tenant farmer must be at least one-quarter of owner's basic income requirement,
  - OR**
  - B. Gross Income produced by the tenant farmer on owner's land must be at least one-half of owner's basic income requirement,

**AND**

**Test – Part 2:** The tenant's farm unit is all acres tenant farms including their own property. Tenant farmer's unit must meet the basic minimum income requirement for the total number of acres farmed in the unit. (See "MINIMUM INCOME REQUIREMENTS" on Page G5)

Tenant Farmer's Name: (Please Print) \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

**TEST – Part 1: INFORMATION ON OWNER'S PROPERTY FARMED BY TENANT. (COMPLETE ALL BOXES PLEASE.)**

YEAR	Year	Year	Year	Year	Year
Cash Rent (in \$)					
Net Share-Crop Rent (in \$)					
Gross Income from THIS leased property (in \$)					
# of Acres Leased on THIS leased property					
Crop or livestock grown on THIS leased property					

**TEST – Part 2: TENANT'S TOTAL FARM UNIT (all acreage farmed)**

To verify that the requirements of ORS 308A.071 are being met, **Tenant Farmer must** submit the following statement or attach a similar statement that includes the following:

**What is the Annual income the Tenant Farmer receives from their total operation?**  
Check the applicable box. If it falls between \$650 - \$3000, then you must enter the amount.

YEAR	Total # of Acres in Tenant's Farm Operation	Product Sold	Is Income Less Than \$650	Is Income Between \$650 - \$3000 (Indicate \$ Amount)	Is Income Over \$3000

**DECLARATION FOR SECTION 3: I declare under the penalties for false swearing as contained in ORS 305.990(4), that I have examined this document, including any attachments, and to the best of my knowledge it is true, correct and complete:**

Tenant Farmer's Signature (required): \_\_\_\_\_ Date: \_\_\_\_\_