

# Application for Special Assessment of Farmland in a Non-Exclusive Farm Use Zone

Per ORS 308A.050 – 308A.128

## **Please review these instructions before submitting your application.**

1. You must file this completed application and all required documentation with the Polk County Assessor's office **on or before April 1<sup>st</sup>** of the first year in which the special assessment is requested.

**AND** 2. The land you are applying for must be currently used exclusively for farm use\*;

**AND** 3. The land you are applying for must have been used exclusively for farm use\* for the two previous years;

**AND** 4. The land you are applying for must meet a specific income requirement in three of the five previous years.

\*Under ORS 308A.056, Farm Use is defined as "the current employment of land for the primary purpose of obtaining a profit in money".

## **MINIMUM GROSS INCOME REQUIREMENTS**

A farm unit includes all land operated as one unit by a farmer (the owner or tenant farmer) regardless of ownership or taxing jurisdiction.

### **If the farm unit has:**

### **Annual Income Requirement is:**

- |  |  |
|--|--|
| • 6.5 acres or less                          | \$650  |
| • More than 6.5 acres but less than 30 acres | \$100 times number of acres or portion of acre |
| • 30 acres or more                           | \$3000   |

## **ALL INCOME CLAIMS MUST BE SUPPORTED WITH DOCUMENTATION**

### **Acceptable forms of documentation include:**

- ✓ Schedule F – Profit or Loss from Farming
- ✓ Copies or receipts or cancelled checks
- ✓ Form 1099 Misc – Miscellaneous Income
- ✓ Schedule C – Profit or Loss from Business
- ✓ Schedule E – Supplemental Income and Loss
- ✓ Form 4835 – Farm Rental Income and Expenses
- ✓ Current lease between property owner and tenant farmer stating rent amount/terms.

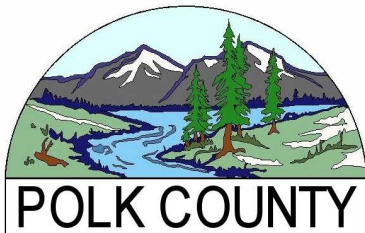
# HOW TO COMPLETE THE APPLICATION

## ❖ If you are the owner of the land and farm it yourself:

1. Fill out SECTION 1 - Ownership information, property description, and land use grid.
2. Fill out SECTION 2 - Gross income grid. For each year, list the gross income you received for the crop you grew or livestock you sold. Remember to deduct the original purchase price of the livestock from the gross sales.
3. Fill out the consumption grid if you personally consumed or used any crop or livestock from your farm operation. The value indicated should be the amount of money the product would have sold for under normal marketing conditions. No more than 49% of your minimum gross income requirement can come from the value of personally consumed crop or livestock.
4. Sign and date the declaration at the bottom of page 4.
5. Return completed application and all supporting documentation to the Polk County Assessor's office on or before April 1<sup>st</sup>.

## ❖ If you are the owner of the land but do not farm it yourself:

1. Fill out SECTION 1 - Ownership information, property description, and land use grid.
2. Sign and date the declaration in SECTION 2 at the bottom of page 4. Leave income information blank since you are not farming the land.
3. Have your tenant farmer complete and sign SECTION 3 on pages 5 & 6.
4. Return completed application, copy of current lease with tenant farmer, and any other supporting documentation to the Polk County Assessor's office on or before April 1<sup>st</sup>.



**Application for  
Special Assessment of Farmland  
in a Non-Exclusive Farm Use Zone**

Per ORS 308A.050 – 308A.128

**Submission deadline is April 1st**



**SECTION 1**

**OWNERSHIP INFORMATION**

Owner name:	
Mailing Address:	
City, State, Zip:	
Phone No: (     )	Email:

**PROPERTY DESCRIPTION** – List all properties you want specially assessed as farmland.

Account Number	Map & Tax Lot Number	Tax Lot Acreage	Land Under Deferral Acreage

**LAND USE** – Please list the number of acres for each land use type. Total acres listed above must be accounted for in the grid below.

YEAR	<b>IRRIGATED</b> <small>Cropland, Pasture, Mature Orchard, Vineyard</small> # of Acres	<b>NON-IRRIGATED</b> <small>Cropland, Pasture, Mature Orchard, Christmas Trees</small> # of Acres	<b>IMMATURE</b> <small>Orchards, Perennials, Christmas Trees, Vineyard</small> # of Acres	<b>FARM WOODLOT</b> <small>Submit mapped location. 20 acres maximum</small> # of Acres	<b>HOMESITE</b> # of Acres	<b>LAND NOT FARMED</b> <small>Submit mapped location</small> # of Acres	<b>TOTAL ACRES</b>
20							
20							
20							
20							
20							

**SECTION 2**

**OWNER'S INCOME INFORMATION** – Only complete this section for any land that you farmed.

YEAR	CROP, LIVESTOCK, OR FARM SERVICE SOLD	QUANTITY	TOTAL GROSS SALES*
20			\$
20			\$
20			\$
20			\$
20			\$

\* You must deduct the original purchase price from the gross sale price of livestock sold.

**OWNERS PERSONAL CONSUMPTION** – Indicate below the crops and/or livestock that were consumed by you or used by you for your farm operation. The value reported should be the amount of money the product would have sold for under normal marketing conditions. **No more than 49%** of your minimum gross income requirement can come from the value of personally consumed crop or livestock.

YEAR	CROP OR LIVESTOCK PERSONALLY CONSUMED	QUANTITY	TOTAL GROSS SALES*
20			\$
20			\$
20			\$
20			\$
20			\$

**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: \_\_\_\_\_

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

**SECTION 3**

**TENANT FARMER INFORMATION** – It is the landowner’s responsibility to obtain income information from the tenant farmer of any leased land.

Tenant Farmer’s Name (please print): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Phone No.: \_\_\_\_\_ Email: \_\_\_\_\_

Landowner’s Name (please print): \_\_\_\_\_

Landowner’s Account #'s farmed by Tenant Farmer:


Tenant Farmer of leased land must meet a **TWO-PART** test as follows. ORS 308A.071(2)(c)

**PART 1:** Landowner’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 (1/4) of landowner’s basic income requirement.

**OR**

B. Gross Income produced by the tenant farmer on owner’s land must be at least one-half (1/2) of owner’s basic income requirement.

**AND**

**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.

**If the farm unit has:**

**Annual Income Requirement is:**

- 6.5 acres or less \$650
- More than 6.5 acres but less than 30 acres \$100 times number of acres or portion of acre
- 30 acres or more \$3000

**SECTION 3 (continued)**

**TEST PART 1** – Information on landowner’s property farmed by tenant.

- State the amount of cash rent or share-crop rent you paid the landowner listed above.
- State the gross income you received from this parcel(s) of land listed above.
- Indicate the number of acres you leased from the landowner listed above.
- Indicate the crop grown or farming activity you did on the parcel(s) listed above.

Year	Cash in Rent	Share-Crop Rent (Net)	Gross Income from this leased property	Number of acres leased from this landowner	Crop or farming activity on this leased property
20	\$	\$	\$		
20	\$	\$	\$		
20	\$	\$	\$		
20	\$	\$	\$		
20	\$	\$	\$		

**TEST PART 2** – The purpose of test part 2 is to verify the requirements of ORS 308A.071 are being met. The tenant farmer must provide the following information for their entire farm operation and must meet the minimum gross income requirements on their total farming operation separately from the landowner’s income requirement in test part 1.

- State the total number of acres in your entire farm unit.
- Indicate the farming activity by listing crops grown or livestock sold.
- Indicate the amount of income from your entire farm unit in the appropriate box below.

Year	Total # of Acres in Tenant’s Entire Farm Operation	Farming Activity Crop or Livestock Sold	Is income less than \$650? Yes or No	Is income between \$650 - \$3,000? (Indicate Amount)	Is income over \$3,000? Yes or No
20				\$	
20				\$	
20				\$	
20				\$	
20				\$	

**DECLARATION FOR SECTIONS 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: \_\_\_\_\_ Date: \_\_\_\_\_