

APPLICATION FOR DESIGNATION OF LAND AS FORESTLAND

and for special assessment as provided by
ORS 321.358 to 321.372 in Western Oregon
and ORS 321.805 to 321.825 in Eastern Oregon

FOR ASSESSOR'S USE ONLY

<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	Date Received
Date: _____	By: _____	
Comments:		

INSTRUCTIONS:

- Your application must be filed with the county assessor by **April 1**.
- Additional requirements and general information are located on the back. Read and complete both sides of the form.

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

Name		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 sketch below.

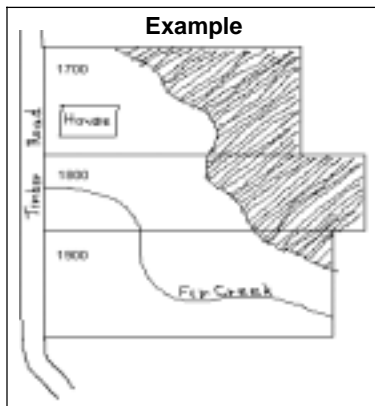
Assessor's Account Number	Map and Tax Lot or Parcel Number	Date Acquired (see #8 on the back)	Acres Applied For
Total Applied For:			_____ acres

Total acres of forestland under your ownership in: Eastern Oregon: _____ acres Western Oregon: _____ acres

If you own less than 5,000 acres of forestland in either Eastern or Western Oregon, you have the option of being assessed at a higher value with a reduced privilege tax. For more information, call the Oregon Department of Revenue at 503-945-8294.

DESCRIPTION OF LAND FOR DESIGNATION AS FORESTLAND

Sketch 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.



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 document (and any accompanying documents), and to the best of my knowledge, it is true, correct, and complete.

Applicant's Signature	Date
X	

PROPERTY INFORMATION

1. Is the predominant purpose of this land to grow and harvest trees of a marketable species? ☐ Yes ☐ No
2. How many acres applied for currently meet the minimum number of trees per acre required by the State Forester? _____
3. Is there a forest management plan for this property? ☐ Yes ☐ No If yes, please summarize the nature and extent of implementation. (Attach additional pages if necessary.) _____
4. Is this a change from another special assessment program? ☐ Yes ☐ No
5. Briefly summarize current and continuing activity in growing and harvesting trees. _____
6. Briefly summarize your past experience and activity in growing and harvesting trees. (Experience in years, location, work done, etc.) _____
7. To what extent do domestic animals use the property for grazing? (Kinds of animals, number of head, length of grazing, etc.) _____
8. Is any portion of the land subject to a lease option? (Which permits it to be used for a purpose other than the growing and harvesting of trees.)
☐ Yes ☐ No If yes, briefly explain. _____
9. Has any part of the property been platted under ORS Chapter 92? ☐ Yes ☐ No
10. Is this property protected from fire by one or more of the following? ☐ Yes ☐ No If yes, check all that apply.
☐ Payment to a fire protection association ☐ Payment to the fire patrol assessment ☐ By protection devices
☐ Other (explain how) _____

GENERAL INFORMATION

(ORS 321.358 to 321.372 in Western Oregon; ORS 321.805 to 321.825 in Eastern Oregon)

1. Definition of Forestland. Forestland is land which either is being held or used predominantly to grow and harvest trees of a marketable species and has been designated as forestland (see #2) or is land the highest and best use of which is to grow and harvest such trees.

2. Requirements for Designation. The land is held or used predominantly to grow and harvest trees of a marketable species. Grazing, recreation, or other types of uses shall not interfere with the growing and harvesting of the trees. In addition, the Oregon Department of Revenue Administrative Rules (OAR 150-321.358(2) and OAR 150-321.805) require the following:

- a. Land may qualify if the designated area is at least two contiguous acres in one ownership.
- b. The land must meet one of the following stocking requirements:
 - 1) To qualify, there must be at least a minimum number of trees per acre (OAR 629-610-0020) and these trees growing on the land must be of a marketable species (OAR 629-610-0050) according to rules established by the state forester.
 - 2) If the land does not meet the requirements in #1 above, the owner must give the assessor a **written** management plan for establishing trees to meet the minimum stocking requirements.

3. 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.

4. Approval of Application. The assessor approves the application and designates the land as forestland. The application shall be deemed to have been approved unless prior to August 15 or within three months after the application is filed, whichever is later, the assessor gives the applicant written notice of denial.

5. Description of Land Applied ForThe application includes the total land ownership or a small portion of such ownership. Make a drawing on this application (on the front or on a separate sheet) to show the location of the forestland being applied. Owners who have extensive holdings may

submit maps, which indicate the desired parcels, lists of legal descriptions, or lists of assessor's account numbers if the numbers and descriptions are current and include only land eligible for designation.

6. Marketable Species of TreesSpecies of trees which are currently being harvested and used or sold within a particular locality. Consult the county assessor or Oregon Department of Revenue if you have questions about species.

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

8. Date of AcquisitionList the acquisition date if any portion of the property was acquired within the last five years. If it was acquired more than five years ago, state that fact but list no dates.

9. Removal of DesignationWhen the designation of forestland is removed, an additional tax will be extended against the land and added to the next general property tax roll of an amount equal to the difference between the taxes assessed against the land and taxes that would have been assessed had it not been specially assessed, for each of the last five years (or number of years under forest deferral if less than five) preceding the years in which the land was disqualified from forest special assessment. The number of years must not exceed five.

10. Reasons for Removal of DesignationA. Upon notification by the owner to remove the designation. B. Upon sale or transfer to an ownership making it exempt from ad valorem property taxation. C. When the assessor or state forester discovers that the land is no longer being managed as forestland. D. The act of platting the land under ORS Chapter 92.

11. Right of Appeal. A taxpayer whose application has been denied, in whole or in part, or a taxpayer 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 he or she knows of the above acts, but not later than one year after the act. (ORS 305.275.)