

**APPLICATION FOR SPECIAL ASSESSMENT \_\_\_\_\_ COUNTY, OREGON**

**For Special Assessment of Non-EFU Farmland As Defined Under ORS 308A.050 – 308A.128**

\*\*\* An application must be filed on or before **April 1** of the first year in which assessment is requested \*\*\*

**OWNER, ACCOUNT(S) AND PROPERTY USE INFORMATION**

THIS SPACE FOR ASSESSORS USE ONLY

<p><b>ENTER YOUR NAME AND ADDRESS BELOW</b> (Applicant <b>MUST</b> have an ownership interest in the property)</p>	<p>Date Received:  <input type="checkbox"/> Approved  <input type="checkbox"/> Denied                  Clerk:                  JV No.:</p>
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**PROPERTY DESCRIPTION ( List all properties in your farm unit )**

Tax Code Area	Account Numbers	Map & Tax Lot Numbers	Total Acreage	Acres Applied for special assessment

**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).**

If this box is checked submit a copy of a “Schedule F” for each year listed below.

**OWNERS LAND USE:**

- **Do not record** any acres you rented to a farm operator. Record those acres in the **RENTED LAND USE** section.
- Please indicate below the number of acres used per land type, for the years shown.
- Total acres identified above must be accounted for below or in the rented land use section.
- **“All years”** below must be completed regardless of whether or not you owned the property.

YEAR	FARMED ACRES					OTHER ACRES			TOTAL ACRES
	IRRIGATED	NON-IRRIGATED	IMMATURE	LAND UNDER FARM BLDGS.	FARM WOODLOT (20 acres Max.)	HOMESITE	FORESTED LAND NOT IDENTIFIED AS WOODLOT	LAND NOT FARMED	
	Cropland Pasture, Mature Orchards, Hybrid Poplars  # of Acres	Cropland, Pasture, Mature Orchards, Christmas Trees, Hybrid Poplars  # of Acres	Orchards, Perennials, Christmas Trees, Hybrid Poplars  # of Acres	# of Acres	Submit mapped location  # of Acres	# of Acres	Include any acres specially assessed as forestland here  # of Acres	Submit mapped location  # of Acres	
XXXX									
XXXX									
XXXX									
XXXX									
XXXX									

**Complete this section for any acres you farmed yourself.**

- If you leased or crop-shared, complete those acres in the **RENTED LAND USE** section.
- Please indicate below the farm products and gross income you received (in \$) for each of the years indicated from farm activity on your land that **you farmed yourself** (acres **not** leased, rented or share-cropped with a farm operator).
- You **must deduct** the original purchase price from the gross sale price of any **livestock sold**.

YEAR	FARM PRODUCTS SOLD (must be at least 51% of required gross income)			FARM PRODUCTS CONSUMED (no more than 49% of required gross income)			TOTALS  TOTAL VALUE (IN \$) OF SALES, SERVICES AND PERSONAL CONSUMPTION
	WHAT CROP, LIVESTOCK or SERVICE WAS SOLD? <small>No firewood or timber sales</small>	QUANTITY SOLD	TOTAL GROSS RECEIPTS (IN \$) FOR SALES OR SERVICES	WHAT WAS CONSUMED OR USED ON THE FARM? <small>No Firewood or timber</small>	QUANTITY USED	TOTAL VALUE (IN \$) OF PERSONAL CONSUMPTION	
XXXX							
XXXX							
XXXX							
XXXX							
XXXX							

**IMPORTANT: The owner or the farm operator** may return the “RENTED LAND USE” information below. If the farm operator completes the “RENTED LAND USE” information make a copy of the application (front and back) for the farm operator to complete. **Both the signed and dated “original” and the farm operator “copy” must be submitted to the Assessor no later than April 1.**

**RENTED LAND USE: Complete this section for any acres you leased or crop-shared to a farm operator.**

- **Do not record** any acres you farmed yourself. Record those acres in the **OWNERS LAND USE** section.
- **ORS 308A.071** requires separate testing for **any land** that you leased, rented or crop shared with a farm operator.
- You **must deduct** the original purchase price from the gross sale price of **livestock sold FOR BOTH TESTS.**

YEAR	TEST # 1: INCOME INFORMATION FOR LAND YOU LEASED TO A FARM OPERATOR				TEST # 2: FARM OPERATOR'S INCOME INFORMATION (ALL LAND THE OPERATOR OWNS OR LEASES)	
	TOTAL ACRES LEASED  <small>Farmland only</small>	CASH RENT (IN \$) <u>PAID TO YOU</u>  <small>Farmland only</small>	NET CROP SHARE (IN \$) <u>YOUR SHARE</u>  <small>Farmland only</small>	FARM OPERATOR'S GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON <u>JUST YOUR LAND</u>  <small>No firewood or timber sales</small>	TOTAL ACRES IN FARM OPERATOR'S ENTIRE FARM OPERATION (Owned or Leased)  <small>Farmland only</small>	IS FARM OPERATOR'S ENTIRE GROSS INCOME <u>MORE THAN \$ 3,000</u> <u>FROM FARMING?</u> <b>IF “NO” PROVIDE AMOUNT (IN \$)</b> <small>No firewood or timber sales</small>
XXXX						YES <input type="checkbox"/> NO \$ _____
XXXX						YES <input type="checkbox"/> NO \$ _____
XXXX						YES <input type="checkbox"/> NO \$ _____
XXXX						YES <input type="checkbox"/> NO \$ _____
XXXX						YES <input type="checkbox"/> NO \$ _____

(required)

**FARMER OPERATOR NAME** \_\_\_\_\_ **PHONE NUMBER'S** \_\_\_\_\_

**DECLARATION :** 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.

(Owner must sign to be valid)

(required)

**SIGNATURE OF OWNER:** \_\_\_\_\_ **Day Phone No.** \_\_\_\_\_ **DATE:** \_\_\_\_\_