

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

**\*\*\* If you have any questions, call Hannah Hancock at (503) 815-3157. \*\*\*  
Outside areas 1-800-488-8280/Ext. 3364**

**YOU ARE REQUESTING YOUR LAND TO BE SPECIALLY ASSESSED 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.**

All required sections of the Application are to be completed and returned to the Assessor's Office or post marked no later than **APRIL 1** of the first year in which the special assessment is requested (ORS 308A.077).

**FAILURE TO COMPLY WITH THIS REQUEST MAY RESULT IN DENIAL OF THE APPLICATION**

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

◆ **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) Land Use – breakdown the number of acres utilized each year under each land use type.
- 2) Sign, date and provide your phone number only. Leave income information blank. Because you are not farming the land.
- 3) Send to your tenant farmer to complete.--Section #3--Must be submitted with other sections.  
**(Make copies if more than one tenant farmer)**
- 4) Return or mail **ORIGINALS** of all three (3) sections with required signatures to the County Assessor's Office **postmarked no later than April 1.**

**For approval and continued qualification, you must provide a copy of your "Schedule F" or be able to substantiate any income by providing copies of cancelled checks or receipts. ORS 308A.071 3-6**

***(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:

## FARM UNIT HAS:

- 6.5 acres or less
- More than 6.5 acres but less than 30 ac.
- 30 acres or more

## ANNUAL REQUIREMENT IS:

\$650

\$100 times number of acres or portion of acre

\$3000

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

# APPLICATION FOR SPECIAL ASSESSMENT TILLAMOOK 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

<b>ENTER YOUR NAME AND ADDRESS BELOW</b> (Applicant <b>MUST</b> have an ownership interest in the property)	Date Received: <input type="checkbox"/> Approved <input type="checkbox"/> Denied
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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:--SECTION #1

- **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.
- **“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	
2024									
2023									
2022									
2021									
2020									

**Complete this section for any acres you farmed yourself. --SECTION #2**

- 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
	WHAT CROP, LIVESTOCK or SERVICE WAS SOLD? No firewood or timber sales	QUANTITY SOLD	TOTAL GROSS RECEIPTS (IN \$) FOR SALES OR SERVICES	WHAT WAS CONSUMED OR USED ON THE FARM? No Firewood or timber	QUANTITY USED	TOTAL VALUE (IN \$) OF PERSONAL CONSUMPTION	
2024							
2023							
2022							
2021							
2020							

**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 Farmland only	CASH RENT (IN \$) PAID TO YOU Farmland only	NET CROP SHARE (IN \$) YOUR SHARE Farmland only	FARM OPERATOR'S GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON JUST YOUR LAND No firewood or timber sales	TOTAL ACRES IN FARM OPERATOR'S ENTIRE FARM OPERATION (Owned or Leased) Farmland only	IS FARM OPERATOR'S ENTIRE GROSS INCOME MORE THAN \$ 3,000 FROM FARMING? IF "NO" PROVIDE AMOUNT (IN \$) No firewood or timber sales
2024						YES <input type="checkbox"/> NO \$ _____
2023						YES <input type="checkbox"/> NO \$ _____
2022						YES <input type="checkbox"/> NO \$ _____
2021						YES <input type="checkbox"/> NO \$ _____
2020						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: \_\_\_\_\_