

**Columbia County Application  
Special Assessment of Non- EFU Farmland**

as defined under ORS 308A.050-308A.128

**APPLICATION FILING DEADLINE IS APRIL 1<sup>st</sup>**

***Failure to comply with this request and to provide the required income information in a timely manner may result in denial of the Farm Use Special Assessment Application.***

- 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 to remain eligible for this special assessment.
- ALL required sections of the Application are to be completed and returned to the Assessors Office or postmarked no later than **APRIL 1<sup>st</sup>** of the first year in which the special assessment is requested. ORS 308A.077
- As part of meeting the gross income requirements, land owners must annually file a Schedule "F" or other appropriate income tax reporting forms for their farm operation. ORS 308A.071(3) and (4 ) **Submit copies of your SCHEDULE F's or other income tax schedules with this form.**
- New application requires land to be in **current** farm use and have been in farm use for the prior two years in addition to a 3 of 5 year minimum gross income requirement. ORS 308A.068 and 308A.071
- If you have any questions, call (503) 397-2240 and ask for a farm deferral assessment clerk.

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

Return this Application to:

Owner: Address:	Columbia County Assessor's Office 230 Strand Street Saint Helens, OR 97051
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Account Number(s)	Total Tax Lot Acreage	Land Under Deferral Acreage

**OWNERS 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:

- 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 ;and type, for each of the last 5 years
- Total acres identified above must be accounted for below or in the RENTED LAND USE section
- All years must be completed regardless of whether or not you owned the property.

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

**SECTION 2: OWNERS INCOME:** Complete this section for land you farmed or farm products you personally consumed or used in the farm operation. (For any land you rented or leased, have the tenant farmer complete section 3).

1. A farm unit includes all land operated AS ONE UNIT by a farmer (the owner or tenant farmer) regardless of ownership or taxing jurisdiction.



2. **Submit copies of your SCHEDULE F's or other income tax schedules with this form.**
3. Oregon law (ORS 308A.071) requires that land **must be farmed and produce a minimum gross income to be eligible or to remain eligible for this special assessment.** 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 acres:	Annual Gross Income Requirement:
6 acres or less	\$650
More than 6 acres but less than 30 acres	\$100 times number of acres or portion of acre
30 acres or more	\$3000

4. Land must be used for acceptable farm use activities. See ORS 308A.056 (1) for definition.
4. Perennial orchards or Christmas trees must be planted 3 years prior to application. ORS 308A.056(3)(c)(d)
5. Equines: stabling, training and providing full care for profit of other owners pleasure horses qualifies as farm use. ORS 308A.056(1) NOTE: Personal use of the land primarily for your own pleasure horse(s) does not qualify for farm use.
6. Firewood/Timber products: the sale of harvested timber and firewood does not qualify as farm use. However, cultured hybrid Poplars (Cottonwoods) are an acceptable farm use activity. ORS308A.056(3)(j)

**FOR PRODUCTS SOLD,** indicate below:

- The QUANTITY of livestock and/or crops sold, stabling or equestrian fees. (You must deduct the original purchase price from the gross sale price of livestock sold.)
- 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

**FOR CROPS & LIVESTOCK CONSUMED** or used by you for your farm operation, indicate below:

- The value indicated should be the amount of money the product would have sold for under normal marketing conditions.
- Personal consumption or products used **may not be more than 49% of the total income requirement.**

YEAR	WHAT WAS CONSUMED OR USED? (No firewood or timber sales)	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: \_\_\_\_\_ DATE: \_\_\_\_\_

DAYTIME PHONE NO. (Required): \_\_\_\_\_

# TENANT FARMER INSTRUCTION

*The filing deadline for this application is APRIL 1<sup>ST</sup>*

**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 daytime phone number.
3. In the boxes for Test Part 1 for each year: ORS 308A.071(2)(a)
  - State the amount of cash rent or share-crop rent you paid this owner or 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.(See Section 2 of Owners Income on page 2 for accepted farm use activities).
4. In the boxes for Test Part 2 for each year: ORS 308A.071(2)(a)

*\*\*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*

  - Enter the acreage of the total farm unit. The total farm unit is all the land you farm as a unit which includes your land and other land you lease or use for farming.
  - Indicate the crop grown or farming activity for the total farm unit.(See Section 2 of Owners Income on page 2 for accepted farm use activities).
  - Provide the gross income you received from your total farm operation (unit). Indicate the dollar amount if it's between \$650 - \$3000.
5. **Sign and date where indicated and return ORIGINAL to property owner or the Assessors office.**

**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 daytime phone number only. Leave income information blank because you are not farming the land. **Schedule F's are not required on tenant farmed land.**
3. **SECTION 3:** Send to your tenant farmer to complete. **Section 3 must be submitted with Sections 1 and 2.**
  - If there is more than one tenant farmer, make copies of the Section 3 form - one form per farmer please.
  - **IT IS THE LANDOWNER'S RESPONSIBILITY TO OBTAIN INCOME INFORMATION FROM THE TENANT FARMER OF ANY LEASED LAND.**
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<sup>ST</sup>.

**FAILURE TO COMPLY WITH THIS REQUEST MAY RESULT IN  
DENIAL OF OWNER'S FARM APPLICATION**

PROPERTY OWNER'S NAME: \_\_\_\_\_ ACCOUNT NO.: \_\_\_\_\_  
 (PLEASE PRINT)

**SECTION 3:** Complete this section *only* if you rent or lease your land to a tenant farmer. ORS 308A.071

REQUIREMENTS: A Tenant Farmer of leased land must meet a 2-Part test as follows:

**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 farmers farm unit is all acres which are farmed the tenant including their own property. The tenant farmer's unit must meet the basic minimum income requirement for the total number of acres farmed in the unit. (see Section 2 of Owners Income on page 2).

Tenant Farmer: \_\_\_\_\_ Address: \_\_\_\_\_  
 (PLEASE PRINT)

Daytime Phone: \_\_\_\_\_

**TEST - Part 1:** INFORMATION ON OWNER'S PROPERTY FARMED BY TENANT, COMPLETE ALL BOXES PLEASE.

YEAR	Cash Rent (in \$)	Net Share-Crop Rent (in \$)	Gross Income from THIS leased property (in \$)	Acres leased on THIS leased property (# of Acres)	Crop or livestock grown on THIS leased property <b>(No firewood or timber sales)</b>

**TEST - Part 2:** TENANT'S TOTAL FARM UNIT (all acreage farmed, including other properties leased)

To verify 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?**

Place a check mark in the applicable box. If it falls between \$650 - \$3000, then you must enter the amount.

YEAR	Total Acres in Tenant's Farm Operation (# of Acres)	Product Sold <b>(No firewood or timber sales)</b>	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: \_\_\_\_\_