

APPLICATION FOR SMALL TRACT FORESTLAND

For owners of at least 10 acres and less than 5,000 acres of
Oregon forestland qualified under forestland special assessment
(O.L. Ch. 454; 2003 Session)

For Assessor's Use Only		
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	Date Received
Date: _____ By: _____		
Comments:		

Your application must be filed with the county assessor's office by **April 1**.

• Filed with the _____ County Assessor for the tax year beginning July 1, 20[•]_____.

Forestland Owner's Name	Social Security No. or Federal Identification No.	Business Identification No. (BIN)	
Mailing Address	City	State	ZIP Code
Telephone			
Business: ()		Home: ()	

• **Total forestland acres in Oregon** under your ownership (including common ownership): _____

Check the box if applicable:

I purchased this forestland which was on the Small Tract Forestland program, and I am applying to keep this forestland in the Small Tract Forestland program.

List the prior forestland owner's name: _____

Has any part of this property been platted under ORS Chapter 92 (subdivided)? Yes No

DESCRIPTION OF PROPERTY

Fill in the boxes below to show the forestland you want to have qualified as small tract forestland. Be sure to include all contiguous parcels. If you need more space, attach another application or photocopy this one.

Property Tax Account Number	Map and Tax Lot or Parcel Number	Description of the Land Uses

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 is disqualified from small tract forestland assessment.

I am aware of the requirement to notify the county assessor in writing when:

- I acquire tax lots that are contiguous to small tract forestland I own;
- I acquire additional forestland that results in my owning more than 5,000 acres of Oregon forestland;
- I sell small tract forestland that results in my owning less than 10 acres of Oregon forestland; or
- There is a change in the use of any portion of my small tract forestland to a use that is not a forestland use.

I declare under the penalties of false swearing (ORS 305.990(4)) that I have examined this application (and any accompanying documents), and to the best of my knowledge, it is true, correct, and complete.

Forestland Owner's Signature*	Date
X _____	
Forestland Owner's Signature*	Date
X _____	

***All individuals who have an ownership interest in the above forestland must sign.** Attach sheet with additional signatures as necessary.

For more information, contact your county assessor's office.

GENERAL INFORMATION

Definitions

Common Ownership. Direct ownership by one or more individuals or ownership by a corporation, partnership, association or other entity in which an individual owns a majority interest (more than 50 percent).

Contiguous Parcels. Land that touches at two or more points (i.e., corner touching corner is one point). Includes parcels separated by public or county roads, state highways, nonnavigable streams or nonnavigable rivers.

Forestland. Land that is being held or used predominantly to grow and harvest trees of marketable species and has been designated as forestland, or land that's highest and best use is growing and harvesting such trees.

Small Tract Forestland (STF). Forestland of an owner that meets the requirements below and is the subject of an approved application.

Social Security Number (SSN)

The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It will be used to establish your identity for tax purposes only.

Business Identification Number (BIN)

The business identification number (if known) is assigned by the Department of Revenue (DOR) and used as your account number for filing timber tax returns.

Requirements

To qualify for STF assessment, the following requirements must be met:

- The forestland that is the subject of the application must be qualified under forestland special assessment.
- The total Oregon forestland ownership of the owner is at least 10 acres but less than 5,000 acres.
- All forestland acres in a single tax lot and in contiguous parcels must be included in the application.
- The forestland must not have been disqualified from small tract forestland in any of the five preceding tax years.

All individuals who have an ownership interest in the forestland affected by the application must sign, i.e., if owned by a husband and wife, then both must sign.

Application Deadline

You must apply to the county assessor on or before the later of:

- April 1 of the first assessment year you want the land to be assessed as small tract forestland (i.e., April 1, 2004, for the July 1, 2004 – June 30, 2005 property tax year).
- Within 30 days after receiving notice of the land's assessment as omitted property.
- December 15 of the first assessment year you want the land to be assessed as small tract forestland if, for the prior year, the land was highest and best use forestland, and currently the land is being assessed at a value reflecting a use other than highest and best use forestland.

Note: If you own land in multiple counties that you want to have assessed as STF, you must file a separate application in each county where the land is located.

150-390-001 (Rev. 3-04)

Purchases of STF

If you purchased small tract forestland and you meet the requirements of the program, you may apply to continue in the program. You must apply within 30 days of the recorded date of sale or transfer of the property. If you do not apply within 30 days, you may be subject to additional taxes (see Disqualification of Land from STF).

Approval of Application

The application is deemed to have been approved unless the assessor gives the applicant written notice of denial within three months of the application or August 15, whichever is later.

Taxation of STF

Property tax on small tract forestland will be based on 20 percent of the forestland special assessment value. Harvests from small tract forestland will be subject to a volume-based severance tax.

Requirement to Notify County Assessor

You must notify the county assessor in writing if:

- You acquire tax lots that are contiguous to small tract forestland you own.
- You acquire forestland that results in you owning over 5,000 acres of Oregon forestland.
- You sell forestland that results in you owning less than 10 acres of Oregon forestland.
- There is a change in the use of any portion of your STF to a use that is not a forestland use.

Note: You may be disqualified from small tract forestland if you do not send the required written notice.

Disqualification of Land from STF

If land is disqualified or removed from small tract forestland assessment, additional taxes equal to the difference between the taxes assessed against the land (based on 20 percent of the forestland special assessment value) and the taxes that would have been assessed (based on 100 percent of the forestland special assessment value) will be imposed. The number of years in which these additional taxes will be calculated is the lesser of 10 years or the number of consecutive years the land has been assessed as small tract forestland.

If the land ceases to qualify as forestland, additional taxes equal to the difference between the taxes that would have been assessed based on 100 percent of the forestland special assessment value and the taxes that would have been assessed had it not been specially assessed will be imposed. The number of years in which these additional taxes will be calculated is the lesser of five years or the number of consecutive years the land has been specially assessed as small tract forestland or forestland.

Right of Appeal

A taxpayer, whose application has been denied, 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)