

Glossary

Additional tax: The tax that is calculated when the specially assessed status is removed from a property. The tax is based on the difference between the taxes assessed against the land and the taxes that would have been assessed had the land not been in the special assessment. The number of years the taxes are collected is dependant on the special assessment program. The taxes are placed on the next property tax roll.

Afforestation: The establishment of trees on land that has lacked forest cover for a very long time or never has been forested.

Annual Ring: The growth layer displayed by a cross-section of a tree trunk is viewed as one light-colored ring of spring growth and one dark-colored ring of summer growth.

Appraisal: An opinion of value based upon systematically collecting and analyzing relevant facts and data.

Arm's Length Transaction: A written agreement made in the open market where there is no duress, each party is independent of each other, and no trades or hidden considerations are involved.

Assessed Value (AV): The value that property taxes are based upon. It is the lesser of the maximum assessed value (MAV) or real market value (RMV) of real property. When dealing with specially assessed property, the lower of specially assessed value (SAV) or the maximum specially assessed value (MSAV) per acre by land class. As it relates to the entire account, the assessed value will be the sum of the lesser of RMV, MAV, SAV or MSAV.

Basal Area: Basal area is the cross section of a tree stem at breast height (4.5 feet above the ground), often expressed as the sum of all of the trees on an acre in square feet.

Basal Pruning: The act of removing the lower branches of a Christmas tree to create a clear area on the trunk. This develops a clear area at the base of the trunk that will support the tree in a tree stand. The basal portion of the tree is called a 'handle' in the industry.

Board of Property Tax Appeals (BOPTA): The local appeal board that hears petitions for the reduction of property values and the dismissal of late filing penalties is BOPTA. The board convenes the first Monday in February.

Board foot: This term is used as a measure of volume of lumber. A board foot is a solid piece of wood 12 inches wide, 12 inches long and 1 inch thick

Breast Height: A point of measurement on a tree that is 4.5 feet (1.37 meters) from the ground on the uphill side of the trunk is known as the breast height.

Coppicing: The reproduction of plants by cutting or pruning to encourage new growth is the coppice method. Coppicing is allowing the sprouting of certain tree species from the stump to regenerate the stand.

DBH: Abbreviation stands for "diameter at breast height" (4.5 feet above the ground).

Designated forestland: Land with a higher and better use than forestland that is qualified into the special assessment program at the request of a landowner and with approval of the county assessor.

DOR: Oregon Department of Revenue

Eastern Oregon: That part of Oregon which lies east of the summit of the Cascade mountain range. Includes Baker, Crook, Deschutes, Gilliam, Grant, Harney, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wheeler, and Wasco counties.

F-class: The Department of Revenue forestland classifications in Western Oregon that indicate the ability of the land to grow trees. There are eight levels of F-class that represent the productivity of the land.

Farm Woodlot: Land under farm use special assessment that the land owner has elected to keep in a forested condition. The maximum acreage that may be placed in this program is 20 acres.

Forest Practice: Any activity on forestland such as timber harvesting, road construction, road maintenance, spraying of chemicals, clearing brush and tree planting is referred to as a forest practice.

Forest Management: This activity is the practical application of scientific, economic and social principles to the administration of a forest for specified objectives.

Forest Management Plan: A written document that describes the goals and objectives of the physical activities for a piece of forestland. This plan would include the activities involved in nurturing a stand of trees, completing harvesting, and establishing a new stand of trees.

Free to Grow: This term describes the desirable condition of a tree growing on a forested site. The tree must have a high probability of remaining or becoming vigorous, healthy and dominant over undesirable competing competition.

Hardwood: Hardwood is a type of tree that is generally broadleaf and drops the leaves each year. Examples are maple, alder, ash and cottonwood.

Highest and Best Use: "The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and results in the highest value." The Appraisal of Real Estate, 10th Edition.

Highest and Best Use Forestland: Land determined to qualify for forestland assessment by highest and best use appraisal analysis. This land classification receives forestland special assessment regardless of the presence of trees growing on the land.

Marketable Species: An acceptable class of trees that need to be present to qualify designated forestland. It is any tree that is capable of producing logs, fiber or other material suitable for the production of lumber, sheeting, pulp, firewood or other commercial forest products.

Maximum Assessed Value (MAV): The limit of a property's assessed value (AV). For the 1997-98 tax year, the maximum assessed value (MAV) is the 1995-96 real market value (RMV) less 10 percent. The MAV may be recalculated under certain circumstances. For tax years after 1997-98, the MAV will be the greater of 103 percent of the property's AV from the prior year or 100 percent of the property's MAV from the prior year.

Maximum Specially Assessed Value (MSAV): The limit of a property's specially assessed value (SAV). For the 1997-98 tax year, the MSAV is the 1995-96 SAV less 10 percent. For tax years after 1997-98, the MSAV may increase a maximum of 3 percent per year.

Mean annual increment: The average yearly increase in wood volume produced in a tree or stand of trees up to a point in time.

Natural reforestation: Restocking land with trees by seeds from remaining trees or from sprouting from the stump (coppice).

ODF: Oregon Department of Forestry

Partition Land: The act of dividing land into two or three parcels of land within a calendar year. See ORS 92.010(7) for exclusions from the definition.

Platting: The act of recording a final map of a subdivision under ORS chapter 92.

Productivity class: Ranking land on the ability to grow trees based on measurements that relate to yield tables of volume. The US Department of Agriculture has established 7 site levels based on cubic volume yield tables.

Real Market Value (RMV): The amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as to the assessment date for the tax year.

Reforestation: Natural or artificial stocking (planting) of land with forest tree species is reforestation. It is also called forest regeneration.

Reforestation plan: A document prepared by a landowner (or a consultant) that describes how the tree stocking standards on a property will be met.

Riparian area: Land along a water body (stream or lake) where vegetation is influenced by year round or seasonal water. This area is sometimes referred to as a riparian management zone.

Saplings and Pole: Live trees of acceptable species of good form and vigor, with a diameter at breast height (DBH) of one to ten inches. These trees are described in the administrative rules of the Oregon Department of Forestry for stocking requirements.

Seedlings: Live trees of acceptable species of good form and vigor that are less than one inch in diameter at breast height (DBH). These trees are described in the administrative rules of the Oregon Department of Forestry for stocking requirements.

Severance Tax: A tax levied on logs after timber is harvested and measured.

Silviculture: The art and science of establishing, growing and harvesting timber.

Site index: The average height of dominant and co-dominant trees at a designated age is a site index. A 50-year site index table converts an actual tree height at a given age to a number that relates to that tree if it were at 50 years of age.

Softwoods: Cone bearing trees with needles such as Douglas fir, Ponderosa pine and western hemlock.

Specially Assessed: A value established by statute, rather than real market value, used to determine taxes.

Stocking: A measure of the number of trees occupying a land area is stocking. It is usually measured in terms of well spaced trees per acre or basal area per acre. The density is relative to an optimum or desired level of trees on the site.

Stump culture: The practice of leaving a few lower branches on the stump at the time a Christmas tree is harvested to serve as "nurse branches" until a shoot sprouts to produce a new tree.

Subdivide Land: The act of dividing land into four or more lots within a calendar year is subdividing. (See ORS chapter 92 for reference)

Timber: Trees of commercial size that are standing, fallen, living or dead.

Well Distributed Trees: Trees are considered well distributed over acreage if 80 percent or more of the area subject to reforestation requirements contains at least the minimum per acres stocking required by the rules of the site. An additional criterion is not more than 10 percent of the area contains less than one-half of the minimum stocking requirements for the site.

Western Oregon: That part of Oregon which lies west of the summit of the Cascade Mountains. This area includes Benton, Clackamas, Clatsop, Columbia, Coos, Curry, Douglas, Hood River, Jackson, Josephine, Lane, Lincoln, Linn, Marion, Multnomah, Polk, Tillamook, Washington, and Yamhill counties.

Woodlot: The forested portion of a property where small scale operations are carried out.