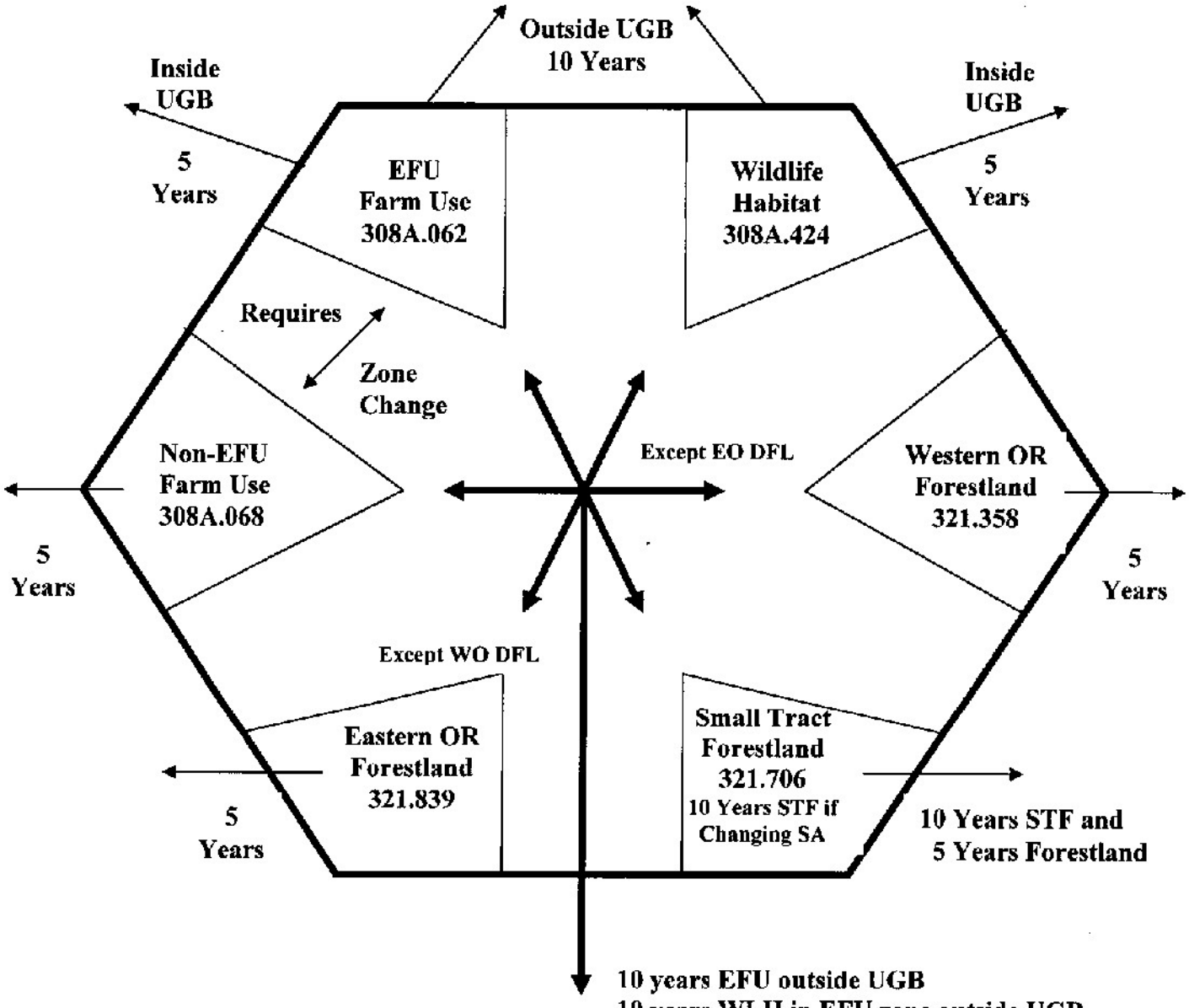
Following a disqualification, ORS308A.706(1)(d) allows an owner to defer additional taxes if the land qualifies to change to another special assessment. This change in special assessment is commonly called a "Rollover". A change in special assessment cannot be offered under ORS 308A.706(1)(d) if the additional tax is required to be imposed.

As the diagram illustrates any program can change to any other program (except Eastern and Western Oregon Designated forestland cannot change with one another). EFU and Non-EFU land cannot change with one another unless the there is a zone change. STF can change and defer the additional taxes for 100% to market, but, the 20% to 100 % cannot be deferred.

The arrows pointing away from the special assessment programs illustrate the maximum number of years of additional taxes for each program if the owner elects not to change special assessment under ORS 308A.706(1)(d).

Hexagon Diagram
ORS 308A.706(1)(d)