



# Oregon

John A. Kitzhaber, MD, Governor

**Department of Revenue  
Property Tax Division**

955 Center St NE

PO Box 14380

Salem OR 97309-5075

[www.oregon.gov/DOR/PTD/index.shtml](http://www.oregon.gov/DOR/PTD/index.shtml)

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To Whom It May Concern:

Enclosed are Department of Revenue's tables containing the certified bare forestland values to be used to calculate property taxes for the July 1, 2011 to June 30, 2012 property tax year.

### Forestland Program

The Forestland Program's specially assessed values (SAV) are the Department of Revenue's determination of the real market value of land in Oregon that has as its highest and best use the growing and harvesting of marketable trees (ORS 321.207 to 321.213).

The Forestland Program's maximum specially assessed values (MSAV) are determined by the 1997 Measure 50 limitation which allow for a maximum of 3% increase over last year's values.

Your county assessor will use the lower of the two values, SAV or MSAV, to calculate tax for all land assessed as forestland.

### Small Tract Forestland Program

The Small Tract Forestland Program's specially assessed values (20% SAV) are for use on forestland that is assessed under the Small Tract Forestland Program (ORS 321.700 to 321.754).

The Small Tract Forestland Program's maximum specially assessed values (20% MSAV) are determined by the 1997 Measure 50 limitation which allow for a maximum of 3% increase over last year's values.

Your county assessor will use the lower of the two values, 20% SAV or 20% MSAV, to calculate tax for all land being assessed under the Small Tract Forestland Program.

Bram N. Ekstrand, Supervisor  
Timber Tax Operations  
Property Tax Division

Enclosure: **Oregon Forestland Values for 2011 – 2012**

# OREGON FORESTLAND VALUES

FOR

**JULY 1, 2011 – JUNE 30, 2012**

## Western Oregon

Forestland Class	Forestland Program		Small Tract Forestland Program	
	MSAV	SAV	20% MSAV	20% SAV
<b>FA</b>	\$ 570.01	\$ 903.00	\$ 113.11	\$ 180.60
<b>FB</b>	\$ 452.21	\$ 715.00	\$ 89.75	\$ 143.00
<b>FC</b>	\$ 378.72	\$ 600.00	\$ 74.99	\$ 120.00
<b>FD</b>	\$ 321.72	\$ 511.00	\$ 63.92	\$ 102.20
<b>FE</b>	\$ 214.04	\$ 339.00	\$ 41.79	\$ 67.80
<b>FF</b>	\$ 154.50	\$ 245.00	\$ 30.71	\$ 49.00
<b>FG</b>	\$ 64.58	\$ 104.00	\$ 12.25	\$ 20.80
<b>FX</b>	\$ 7.57	\$ 10.44	\$ 1.21	\$ 2.08

## Eastern Oregon

Forestland Class	Forestland Program		Small Tract Forestland Program	
	MSAV	SAV	20% MSAV	20% SAV
<b>Eastern Oregon</b>	\$ 64.58	\$ 124.00	\$ 12.25	\$ 24.80

MSAV – Maximum Specially Assessed Value (Measure 50)

SAV – Specially Assessed Value (ORS 321.207)

20% MSAV – 20% Maximum Specially Assessed Value for qualified Small Tract Forestland Program properties (Measure 50)

20% SAV – 20% Specially Assessed Value for qualified Small Tract Forestland Program properties (ORS 321.722)