

APPLICATION FOR SPECIAL ASSESSMENT OF OPEN SPACE LAND

As provided by ORS 30A.303 to 308A.330

ASSESSOR'S USE ONLY			
Date Received	Date Received		
Granting Authority	Approved	Denied	J.V. No.
<input type="checkbox"/> County <input type="checkbox"/> City of _____	<input type="checkbox"/> In full <input type="checkbox"/> In part		

INSTRUCTIONS

1. File with county assessor during the calendar year preceding the first assessment year that you requested open space designation.
2. File white, canary, and pink copies with the county assessor of your county.
3. Keep goldenrod copy for your records.

Filed with the _____ County Assessor for the assessment beginning July 1, 20____.

Applicant's name		Telephone Number ()	
Address	City	State	ZIP Code

I apply for special assessment of the property described below as "Open Space Land" as provided by ORS 308A.303 to 308A.330. My interest in the property is by: Fee simple ownership Contract purchase Other fee interest (explain) _____

PROPERTY DESCRIPTION

Assessor's account number(s) (as shown on your tax notices) (if more space is needed, attach additional sheets)

<input type="checkbox"/> Deed <input type="checkbox"/> Contract	Date recorded	Recorded in volume and page or instrument no.		
Lot	Block	Addition		
Subsection	Section	Township	Range	Acres

The physical characteristics (size, topography, access, etc.) of the land and its relationship to surrounding properties for which classification is requested are as follows:	
The current open space use(s) of the land are: (Whenever any use does not relate to all the property described, indicate the portion of the property to which the particular use applies.)	Use No. 1 Use No. 2 Use No. 3 Use No. 4 Use No. 5

USE NUMBER
1 2 3 4 5

I hereby designate [by checking the appropriate box(es)] the paragraph(s) listed in which each such use fall:

- | | |
|--|--|
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | 1) Land area designated as open space land by an official comprehensive land use plan adopted by any city or county. |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | 2) Land area the preservation of which in its present use would: |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | a) Conserve or enhance natural or scenic resources; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | b) Protect air or streams or water supply; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | c) Promote conservation of soils, wetlands, beaches, or tidal marshes; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | d) Conserve landscaped areas, i.e., public or private golf courses, which reduce air pollution and enhance the value of abutting or neighboring property; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | e) Enhance the value to the public or abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | f) Enhance recreation opportunities; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | g) Preserve historic sites; |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | h) Promote orderly urban or suburban development; or |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | i) Retain in their natural state tracts of land, on such conditions as reasonably required by the legislative body granting the open space classification. |

DECLARATION

I declare under the penalties for false swearing as contained in ORS 305.990(4) that I have examined this document and to the best of my knowledge it is true, correct, and complete.

X _____
Signature Date

Oregon Law Relating to the Special Assessment of Open Space Land

308.740 Definitions for ORS 308.740 to 308.790.

As used in ORS 308.740 to 308.790, unless a different meaning is required by the context:

(1) "Open space land" means:

(a) Any land area so designated by an official comprehensive land use plan adopted by any city or county; or

(b) Any land area, the preservation of which in its present use would:

(A) Conserve and enhance natural or scenic resources;

(B) Protect air or streams or water supply;

(C) Promote conservation of soils, wetlands, beaches or tidal marshes;

(D) Conserve landscaped areas, such as public or private golf courses, which reduce air pollution and enhance the value of abutting or neighboring property;

(E) Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space;

(F) Enhance recreation opportunities;

(G) Preserve historic sites;

(H) Promote orderly urban or suburban development; or

(2) "Current" or "currently" means as of next January 1, on which the property is to be listed and valued by the county assessor under ORS chapter 308.

(3) "Owner" means the party or parties having the fee interest in land, except that where land is subject to a real estate sales contract, "owner" shall mean the contract vendee. [1971 c.493 §2]

308.755 Submission of application for approval of local granting authority; grounds for denial; approval; withdrawal of application.

(1) Within 10 days of filing in his office, the assessor shall refer each application for classification to the planning commission, if any, of the governing body and to the granting authority, which shall be the county governing body, if the land is in an unincorporated area, or the city legislative body, if it is in an incorporated area. An application shall be acted upon in a city or county with a comprehensive plan in the same manner in which an amendment to the comprehensive plan is processed by such city or county, and by a city or county without a comprehensive plan after a public hearing and after notice of the hearing shall have been given by three consecutive weekly advertisement in a newspaper of general circulation in the city or county, the third published at least 10 days before the hearing. Each advertisement for one or more hearings shall be no smaller than three column by five inches in size. In determining whether an application made for classification under paragraph (b) of subsection (1) of ORS 308.740 should be approved or disapproved, the granting authority shall weigh the benefits to the general welfare of preserving the current use of the property which is the subject of application against the potential loss in revenue which may result from granting the application.

(2) . . .

(3) The granting authority may approve the application with respect to only part of the land which is the subject of the application; but if any part of the application is denied, the applicant may withdraw the entire application. [1971 c.493 §4]

308.765 Determination of maximum assessed value and assessed value of open space lands.

(1) The maximum assessed value and assessed value of land classified as open space land under ORS 308.740 to 308.790 shall be determined as provided COUNTY FORM - 310-106 (Back) (Rev. 5-00)

in this section.

(2) Land classified as open space land shall have an assessed value for the assessment year equal to the lesser of the land's maximum assessed value or the land's open space value determined under subsection (5) of this section.

(3) The land's maximum assessed value shall equal 103 percent of the land's maximum assessed value for the previous assessment year.

(4)(a) For the first assessment year for which the land is classified as open space land, the land shall have a maximum assessed value equal to the land's open space value determined under subsection (5) of this section multiplied by the ratio of the total maximum assessed value of all open space land within the county over the total open space value of all open space land in the county.

(b) If there is an insufficient amount of land classified as open space land in a county to permit a statistically reliable ratio to be determined under paragraph (a) of this subsection, the statewide totals of maximum assessed value of open space land and open space value shall be used in determining the ratio.

(c) The Department of Revenue shall prescribe rules setting forth the minimum amount of open space land in a county needed to establish a statistically reliable ratio.

(5) The open space value of land classified as such under ORS 308.740 to 308.790 shall be the land's real market value under ORS 308.205:

(a) Assuming the highest and best use of the land to be the current open space use, such as park, sanctuary or golf course. The assessor shall not consider alternative uses to which the land might be put.

(b) Valuing the improvements on the land, if any, as required by ORS 308.205. [1971 c.493 §6; 1991 c.459 §165; 1997 c.541 §219a]

Note: Section 219b, chapter 541, Oregon Laws 1997, provides:

Sec. 219b. For the tax year beginning July 1, 1997:

(1) The maximum assessed value of land classified as open space land under ORS 308.740 to 308.790 shall equal the land's specially assessed value as open space land for the tax year beginning July 1, 1995, reduced by 10 percent.

(2) Land that was first classified as open space land for the tax year beginning July 1, 1996, shall be treated as the property that was first classified as open space land for the tax year beginning July 1, 1997. [1997 c.541 §219b]

308.770 Change in use of open space land; notice to assessor; withdrawal from classification; collection of additional potential taxes.

(1) When land has once been classified under ORS 308.740 to 308.790, it shall remain under such classification and it shall not be applied to any other use than as open space unless withdrawn from classification as provided in subsection (2) of this section, except that if the use as open space land changes from one open space use to another open space use, such as a change from park purposes to golf course land, the owner shall notify the assessor of such change prior to the next January 1 assessment date.

(2) During any year after classification, notice of request for withdrawal may be given by the owner to the county assessor or assessors of the county or counties in which such land is situated. The county assessor or assessors, as the case may be, shall withdraw such land from such classification, and immediately shall give written notice of the withdrawal to the granting authority that classified the land; and additional real property taxes shall be collected on such land in an amount equal to the total amount of potential additional taxes computed

under subsection (3) of ORS 308.760 during each year in which the land was classified, together with interest at the rate of two-thirds of one percent a month, or fraction of a month, from the dates on which such additional taxes would have been payable had the land not been so classified, limited to a total amount not in excess of the dollar difference in the value of the land as open space land for the last year of classification and the real market value under ORS 308.205 for the year of withdrawal.

(3) If the owner fails to give the notice required under subsection (1) of this section during the period of classification, upon withdrawal under subsection (2) of this section, the assessor shall add to the tax extended against the land previously classified, an amount, if any, equal to the additional taxes that would have been collected had the assessor valued the classified land on the basis of the changed open space use, together with interest at the rate of two-thirds of one percent a month, or fraction of a month, from the dates on which such additional taxes would have been payable. [1971 c.483 §7]

308.775 Withdrawal by assessor when use changed; notice to granting authority; imposition of additional taxes; interest; penalty; exception in case of certain sale of land

(1) When land which has been classified and assessed under ORS 308.740 to 308.790 as open space land is applied to some use other than as open space land, except through compliance with subsection (2) of ORS 308.770, or except as a result of the exercise of the power of eminent domain, the owner shall within 60 days thereof notify the county assessor of such change in use. The assessor or assessors shall withdraw the land from classification and immediately shall give written notice of the withdrawal to the granting authority that classified the land; and additional real property taxes shall be imposed upon such land in an amount equal to the amount that would have been due under ORS 308.770 if notice had been given by the owner as of the date of withdrawal, plus a penalty equal to 20 percent of the amount so determined.

(2) If no notice is given as required by subsection (1) of this section, the assessor, upon discovery of the change in use, shall compute the amount of taxes, penalty and interest described in subsection (1) of this section, as though notice had been given, and shall add thereto an additional penalty equal to 20 percent of the total amount so computed, for failure to give such notice.

(3) The limitation described in subsection (2) of ORS 308.770 applies only to the computation of taxes and interest, and not to the penalties described in subsections (1) and (2) of this section.

(4) The provisions of subsections (1) and (2) of this section shall not apply in the event that the change in use results from the sale of a least 50 percent of such land classified under ORS 308.740 to 308.790 within two years after the death of the owner. [1971 c.493 §8]

308.785 Reports from owner to assessor; effect of failure of owner to make report upon request.

The assessor shall at all times be authorized to demand and receive reports by registered or certified mail from owners of land classified under ORS 308.740 to 308.790 as to the use of the same. If the owner shall fail, after 90 days' notice in writing by certified mail to comply with such demand, the assessor may immediately withdraw the land from classification, give written notice to the granting authority of the withdrawal, and apply the penalties provided in ORS 308.770 and 308.775. [1971 c.493 §10]