

Confidential
**Application for Farm-use Assessment
of Land Under Farm-use Dwellings and Wasteland**

- File with county assessor on or before April 15.
- Application must be filed on or before **April 15** of **each year** the assessment is requested.
- This application is only for owners of farm-use assessed land, not zoned **exclusive farm use**.

1—Name Address City State ZIP code Phone			For assessor's use only		
			Date received	Approved	Denied
			J.V. number		
			Remarks		

2—Property description: Complete one of the next three lines

Property account number (as shown on your tax statement)		Code area number
My ownership is by <input type="checkbox"/> Deed <input type="checkbox"/> Contract	Recorded in deed volume, and page or instrument number	Date recorded
Subsection	Section	Twp.
		Rge.
		Acres

3—I request special assessment as farmland of such portions of the above-described property which is (check one or both of the following)

- Land under dwellings used with the farm use land, ORS 308A.077.
 Wasteland lying in or adjacent to the farm use land, ORS 308A.074.

Describe nature and number of acres of the wasteland (to qualify, the wasteland must be owned in common with the farmland and not be currently used for any economic farm use):

4—The farmland described above in item 2 received special assessment as farmland last year

- Yes
 No

5—The farmland described above in item 2 is part of a larger farm unit

- No
 Yes—Number of acres in the total farm unit: _____

Names of other owners in this farm unit, if any, are:

6— Total farm income (or loss) received last year by all owners of the farm unit (from Form 1040, federal income tax return for last year)	\$
7— Total "federal adjusted gross income" as reported on state income tax return for the prior calendar year by all owners of the farm unit	\$

- Notes:**
- To qualify for this special assessment, the total farm income (item 6 above) must be over one-half of the total "federal adjusted gross income" (item 7).
 - Attach a copy of the Oregon tax return(s), including federal income tax return(s) and schedules for all owners of the farm unit (yourself plus owners named in item 5). The application, including attached income tax returns and schedules, are **confidential information** of the assessor's office.

Sign here: As "owner," as defined in ORS 308A.077(2)(b), of the above described land, I indicate by my signature that I am aware of the potential tax liability calculated under ORS 308A.700–308A.733 if the land ceases to be specially assessed. I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document (and any accompanying documents), and that to the best of my knowledge, it is true, correct, and complete. If authority to sign is not a matter of public record, include proof of interest or authority to sign.

X

Signature

Date

Instructions

Note: This application is *only* to be used by those owners having farm use assessed land that is **not zoned exclusive farm use**. If your land is assessed as farm use land zoned EFU, you will receive this special assessment without filing an application.

The application for land not zoned EFU is for the farm use assessment of:

1. Land under dwellings customarily provided in conjunction with farm use of farmland.
2. Wasteland, dry or covered with water, lying in or adjacent to and in common ownership with farm use land. The wasteland must not be used for any economic farm use.

To qualify

1. The land must be land under dwellings or wasteland as described above; and
2. The land must be a part of a farm unit; and
3. The farm unit must provide over one-half of the adjusted gross income of the owner or owners in the prior year; and
4. The farm unit must be receiving special assessment as farm use land; and
5. An application must be filed each year by **April 15** to receive this special assessment. A copy of the Oregon income tax returns, including the federal income tax returns and schedules of all the owners named in item 5 of the application, must be filed as part of the application.

Income requirement

For the purpose of determining adjusted gross income of an owner or owners, an "owner" includes:

1. The owner of farmland who holds an estate therein in fee simple or for life.
2. Any one of tenants in common or tenants by the entirety, holding an estate in the farmland in fee simple or for life.
3. The purchaser of the fee simple or life estate of an owner under contract of sale.
4. The owner's spouse.

Farm unit

A farm unit can be one of many farm parcels operated as a farm. The parcels may be owned by one or more owners. For example: "A," "B," and "C" each own a land parcel. The three parcels are operated as a farm unit. Wasteland is on "A's" and "B's" parcels. A dwelling is on "C's" parcel. "A" files for that part of the wasteland on "A's" parcel. (Of course, "B" may file for his wasteland. Also, "C" may file for the land under his dwelling.)

Oregon law relating to this special assessment

308A.074 Wasteland qualifications; annual application. (1) Wasteland, dry or covered with water, neither economically tillable nor grazeable, lying in or adjacent to and in common ownership with nonexclusive farm use zone farmland described in ORS 308A.068, and that is not currently being used for any economic farm use shall qualify for farm use special assessment under ORS 308A.068 if the farmland was operated as part of a farm unit that produced more than one-half of the adjusted gross income of the owner or owners in the year prior to the year an application is filed under this section.

(2)(a) An owner of wasteland shall make annual application to qualify the wasteland as nonexclusive farm use zone farmland under ORS 308A.068.

(b) The application shall be filed with the county assessor on or before April 15 of each year qualification is desired. The application shall be made on forms prepared by the Department of Revenue and supplied by the county assessor and shall include any information as may be reasonably required to determine qualification, including copies of applicable state income tax returns. All information provided, including determinations made under administrative and court proceedings relating to the assessment of the wasteland, shall be confidential information of the assessor's office and shall be used only for purposes of ORS 308A.050 to 308A.128.

(c) There shall be attached to each application an affidavit or affirmation from the applicant providing that the statements contained in the application are true.

(3) For purposes of this section, "owner" or "owners" means the person or persons entitled to file for special assessment under ORS 308A.077 (2)(b). [1999 c.314 §9]

308A.077 Application to qualify nonexclusive farm use zone farmland. (1) Any owner of nonexclusive farm use zone farmland entitled to special assessment under ORS 308A.068 must, to secure the assessment, make application therefor to the county assessor on or before April 1 of the first year in which the assessment is desired.

(2)(a) The application shall be made upon forms prepared by the Department of Revenue and supplied by the county assessor and shall include any information as may reasonably be required to determine the entitlement of the applicant.

(b) The application may be signed by any one of the following:

(A) The owner of the farmland who holds an estate therein in fee simple or for life.

(B) Any one of tenants in common or tenants by the entirety, holding an estate in the farmland in fee simple or for life.

(C) Any person of legal age, duly authorized in writing to sign an application on behalf of any person described in subparagraph (A) or (B) of this paragraph.

(D) The guardian or conservator of an owner, or the executor or administrator of an owner's estate.

(E) The purchaser of the fee simple or life estate of an owner under a contract of sale.

(c) The assessor or the deputy of the assessor may not approve an application signed by a person whose authority to sign is not a matter of public record unless there is filed with the assessor a true copy of the deed, contract of sale, power of attorney or other appropriate instrument evidencing the signer's interest or authority. When filed with the assessor only, such instrument shall not constitute a public record.

(3) There shall be attached to each application the affidavit or affirmation of the applicant that the statements contained therein are true. [Formerly 308.375; 2003 c.46 §23]