

Environmentally Sensitive Logging Equipment Qualifications

General Information

Your environmentally-sensitive logging equipment may qualify for a property tax exemption (ORS 307.827). To determine if your equipment qualifies, you must provide detailed information.

To apply for the exemption, file a *Confidential Personal Property Return*, listing all of your equipment located in the county on January 1. Include the year manufactured, the purchase date, and the cost when purchased. Complete both the *Confidential Personal Property Return* and this form. Items not listed on this form won't be considered for exemption.

This form must be filed yearly with the county in which you file your *Confidential Personal Property Return*.

Qualifications

- A) Logging equipment was originally manufactured **after** 1992.
- B) Logging equipment means machinery and equipment used in logging or forest management operations involving timber harvest, including:
- Felling;
 - Bucking;
 - Yarding;
 - Loading or utilization of timber;
 - Logs or wood fiber in the forest or used in reforestation;
 - Forest vegetation restoration;
 - Site preparation vegetation control;
 - Stand and tree improvement; or
 - Thinning.

It's specifically designed for activities related to water quality or fish and wildlife habitat protection in the forest, consisting of:

- Excavators used in logging road construction;
 - Maintenance;
 - Reconstruction; or
 - Improvements, including the closing or obliterating of existing forest roads.
- C) Logging equipment consisting of a skyline yarder and carriage in the form of a mobile tower or swing yarder that is capable of full log suspension during inhaul must be identified as such.
- D) Equipment that doesn't qualify for exemption, as described under ORS 307.827, include:
- Equipment used in nonforest applications for more than 20 percent of the tax year, as measured by the operating hours of the equipment.
 - Equipment used in the manufacturing or milling of forest products;
 - Power saws;
 - Hand tools;
 - Blocks and pulleys that are not part of the equipment;
 - Rigging;
 - Shop equipment; or
 - Support equipment.

If you have any logging equipment you think qualifies for exemption, it's necessary for you to complete this form and return it with your completed *Confidential Personal Property Return*. If you have any questions, please call your county assessor's office.