



Oregon

Kate Brown, Governor

Department of Revenue
Property Tax Division
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www.oregon.gov/dor/timber

May 14, 2021

To Whom It May Concern:

ORS 321.216 requires that the Department of Revenue certify the specially assessed values of forestland to the counties on or before June 1 of each year. I, therefore, certify that the enclosed schedule contains the 2021-2022 per acre values of forestland in your county.

- These certified specially assessed values constitute the department's determination of the real market value, as of the assessment date for the tax year, of highest and best use forestland.
- These certified specially assessed values constitute the specially assessed values, as of the assessment date for the tax year, of designated forestland that is assessed under either ORS 321.354 in the land class for which the certification is being made for western Oregon or ORS 321.833 (formerly 321.812) for eastern Oregon.
- The 2021-2022 Maximum Specially Assessed Value (MSAV) was calculated using a three percent increase over last year's Assessed Value (AV) and is included in the table for your benefit.
- The 20% Specially Assessed Value (SAV) is for use on forestland that is assessed under 321.700 to 321.754 (Small Tract Forestland Option).
- The 20% MSAV value for the tax year beginning July 1, 2021 was calculated using a three percent increase over last year's 20% AV and is included in the table for your benefit.

The values in this certification are calculated based on the procedures set out by ORS 321.207 to 321.213 and OAR 150-321-0200.

Paul Morrison, Manager
Special Programs Unit
Property Tax Division

Enclosure: **Oregon Forestland Values for 2021 – 2022**

OREGON FORESTLAND VALUES

FOR

JULY 1, 2021 – JUNE 30, 2022

WESTERN OREGON

Forestland Class	Forestland Program		Small Tract Forestland Program	
	MSAV	SAV	20% MSAV	20% SAV
FA	\$766.01	\$1,218.43	\$151.95	\$243.68
FB	\$607.67	\$964.89	\$120.59	\$192.97
FC	\$508.93	\$809.94	\$100.71	\$161.98
FD	\$432.31	\$690.21	\$85.84	\$138.04
FE	\$287.60	\$457.79	\$56.11	\$91.55
FF	\$207.58	\$331.02	\$41.21	\$66.20
FG	\$86.73	\$140.86	\$16.40	\$28.17
FX	\$10.12	\$14.08	\$1.56	\$2.81

EASTERN OREGON

Forestland Class	Forestland Program		Small Tract Forestland Program	
	MSAV	SAV	20% MSAV	20% SAV
Eastern Oregon	\$86.73	\$157.76	\$16.40	\$31.55

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)