

Columbia County Assessor
Application for Special Assessment of Non-Exclusive Farmland
as defined under ORS 308A.050 - 308A.128

If box is check marked, please include copies of your Schedule F's for the past three years.

Property Owner: _____

Address: _____

Phone: _____

Account(s) and acreage applying for Farmland Special Assessment:

Account Number(s)	Acres applying for Farm Deferral	Acres applying for Farm Woodlot

- All required sections of the application are to be completed and returned to the Columbia County Assessor, or postmarked, no later than **APRIL 1st** of the first year in which the special assessment is requested.
- Oregon law requires that land must be farmed and produce a minimum gross income to be eligible or to remain eligible for this special assessment. (ORS 308A.071)
- A new application requires land to be in current farm use and have been in farm use for the prior two years in addition to a 3 of 5 year minimum gross income requirement.
- Land must be used for acceptable farm use activities.
- Perennial orchards or Christmas trees must be planted 3 years prior to application.
- Equines: stabling, training and providing full care for a profit of other owner's pleasure horses qualifies as farm use. Personal use of the land primarily for your own pleasure horse(s) does not qualify for farm use.
- Firewood/Timber products: the sale of harvested timber and firewood does not qualify as farm use. However, cultured hybrid Poplars (Cottonwoods) are an acceptable farm use activity.
- A farm unit includes all land operated as one unit by a farmer (the owner or tenant farmer), regardless of ownership or taxing jurisdiction.
- A farm unit meets the farm income requirements IF:

In at least three out of the past five calendar years, the farm unit produced a gross annual income from farm uses (including personal consumption) according to the following acreage amounts:

<u>Farm Unit acres:</u>	<u>Annual Gross Income Requirement:</u>
6 ½ acres or less	\$650
More than 6 ½ but less than 30 acres	\$100 times number of acres or portion of acre
30 acres or more	\$3000

INSTRUCTIONS:

1. If you (the property owner) farm your own land, please complete Section 1. Sign and date the farm application.

OR-

If you (the property owner) have a Tenant Farmer farm the land for you, please complete Section 2, Test Part 1 and Test Part 2. The application must be signed and dated by both the Property Owner and Tenant Farmer.

2. Provide sufficient evidence (receipts, ledger, etc.) of income from the farming operation.

NOTE: Schedule F's (Profit or Loss From Farming) may be requested by the Assessor to further establish sufficient gross income.

SECTION 1: Complete this section for the land you farmed for profit. Complete the Consumables portion for the farm products (crops and livestock) you personally consumed or used in the farm operation. The value indicated for the consumables should be the amount of money the product would have sold for under normal market conditions. Personal consumption or products used may not be more than 49% of the total income requirement.

Owners Income or products sold:

YEAR	WHAT CROP LIVESTOCK OR SERVICE WAS SOLD? (No firewood or timber sales)	QUANTITY	TOTAL GROSS RECEIPTS

Consumables: (Used by your farm operation. Must not be more than 49% of income requirement):

YEAR	WHAT WAS CONSUMED OR USED? (No firewood or timber sales)	QUANTITY	AMOUNT IT COULD HAVE SOLD FOR?

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

Owner Signature: _____ Date: _____

Phone: _____

SECTION 2: for TENANT FARMER(S)

1. Complete Section 2, Test Part 1 and Test Part 2 per ORS 308A.071(2)(a).
2. Provide the property owners name and account number.
3. Test Part 1:
 - State the amount of cash rent or share crop rent you paid to this owner. Or, state the gross income you received from this parcel.
 - List the number of acres you leased from this owner
 - List the crop that was grown or the farming activity you did on this parcel.
4. Test Part 2:
 - Provide the gross income you received for your total farm operation.
 - List the amount in dollars if it is between \$650 to \$3000.
 - Enter the total acreage of your entire farm operation which includes your land and any other land you rent or lease for farming.
5. Sign and date where indicated and return the application to the property owner or Assessor.
 Note: the property owner must sign the application also.

Property Owners Name: _____ Account No.: _____

Tenant Farmer: _____

Address: _____

Phone: _____

Test- Part 1:

- A. Cash or Net share-crop rent paid by tenant farmer must be at least one-quarter of owner's basic income requirement,
- OR
- B. Gross Income produced by the tenant farmer on owner's land must be at least one-half of owner's basic income requirement,

Information on owner's property which is farmed by the tenant farmer:

YEAR	Cash Rent in \$	Net Share- Crop Rent in \$	Gross Income from THIS property in \$	Acres leased on THIS property	Crop or livestock grown on THIS property

TEST - Part 2:

The "Tenant Farmers farm unit" means all the acres which are farmed; including the tenant farmer's own property.

The Tenant Farmer's farm unit must meet the basic minimum income requirement for the total number of acres farmed in the unit.

To verify that the requirements of ORS 308A.071 are being met, the Tenant Farmer must submit the following information or attach a similar statement which states what the annual income is that the Tenant Farmer receives from their total operation.

Place a check mark in the applicable box. If the income falls between \$650 and \$3000, then you must enter the amount:

YEAR	Total Acres in Tenant's Farm Operation	Product(s) Sold	Is Income Less Than \$650	Is Income Between \$650 - \$3000	Is Income Over \$3000

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

Tenant Farmer's Signature: _____

Date: _____

Owner's Signature: _____

Owner phone: _____

Date: _____