

## Instructions for completing - **Application for Land not in an Exclusive Farm Use Zone, ORS 308A.071**

You are requesting your land to be specially assessed under ORS 308A.068.

Oregon law (ORS 308A.071) requires that land must be farmed and produce a minimum gross income to be eligible or remain eligible for this special assessment. All required sections of the Application are to be completed and returned to the Assessor's office or post marked no later than **APRIL 1** of the first year in which the special assessment is requested (ORS 308A.077).

### **YOU MUST DO ONE OF THE FOLLOWING:**

#### **If you are the owner of the land and farm it yourself, complete:**

1. Section 1: Land Use - breakdown the number of acres utilized each year under each land use type.
2. Section 2: Income requirements ORS 308A.071
  - a. Box 1 - Indicate the gross income you received for the crop you grew or livestock you sold in each of the years indicated.
  - b. Box 2 - Indicate what you used or consumed personally - no more than 49% of your minimum gross income requirement can be considered.

#### **If you are the owner of the land, but do not farm it yourself, complete:**

1. Section 1: Land Use - breakdown the number of acres utilized each year under each land use type.
2. Section 2: Sign, date and provide your phone number. Leave the income information blank because you are not farming the land.
3. Section 3: Send this section to the Tenant Farmer to complete (make copies of the blank form if more than one tenant farmer is farming the land).
4. Section 3 must be submitted with Sections 1 and 2.
5. All signatures are REQUIRED on the three (3) sections.
6. Return or mail all three (3) completed sections to the County Assessor's office postmarked NO later than April 1st. DO NOT SEND BACK COPIES – RETURN THE ORIGINAL COMPLETED APPLICATION.

#### **If you are the Tenant Farmer (not the Owner):**

1. Complete Section 3 only.
2. Provide your name, address, and contact information.
3. Test part 1:
  - a. State the amount of cash rent or share crop rent you paid this owner; and
  - b. State the gross income you received from this parcel; and
  - c. Indicate the number of acres you leased from this owner; and
  - d. Indicate the crop grown or farming activity you did on this parcel
4. Test part 2:
  - a. Provide the gross income you received from your total farm operation. Note: The purpose of test part 2 is to assure you also meet the minimum gross income requirement on your total acreage separately from this owner's income requirement in Test part 1.
  - b. Indicate the dollar (\$) amount that is between \$650 - \$3,000.
5. Enter the acreage of your total farm unit.
6. Sign and date where indicated and return the ORIGINAL form to the property owner or Assessor. Note: the filing deadline April 1.

#### **Supporting documentation for Gross Income requirement:**

- |  |  |
|--|--|
| <input type="checkbox"/> Schedule F – Profit or Loss from Farming  | <input type="checkbox"/> Schedule E – Supplemental Income and Loss   |
| <input type="checkbox"/> Form 1099 Misc – Miscellaneous Income     | <input type="checkbox"/> Form 4835 – Farm Rental Income and Expenses |
| <input type="checkbox"/> Schedule C - Profit or Loss from Business |  |

This office may question income information. All income claims must be supported with original and/or copies of farm income documentation.

#### **FAILURE TO COMPLY WITH THIS REQUEST MAY RESULT IN DENIAL OF THE APPLICATION.**

If you have any questions, call (503) 397-2240 or email: [assessor@columbiacountyor.gov](mailto:assessor@columbiacountyor.gov)

**Columbia County Assessor**

230 Strand St, St. Helens, OR 97051

Phone: (503) 397-2240

Fax: (503) 397-5153

Email: assessor@columbiacountyor.gov

Office Use Only			
	Rollover		Approved
	Adding		Denied
Comments:			
Date:		Initials:	

*Date Stamp Here*

**Application for Farm Use Assessment of Non-EFU Zoned Farmland****Under Oregon Revised Statute, Chapter 308A & Oregon Administrative Rules, Chapter 150-308**

Owner Information (please print):

Property Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**SECTION 1:** Accounts and acreage applying for Non-Exclusive Farm Use special assessment:

Account Number(s)	Account Total Acreage	Acreage Under Farm Deferral	Acreage Under Farm Woodlot

- This application must be completed, signed, and returned or postmarked to the County Assessor no later than **April 1** of the first year in which the special assessment is requested.
- A new application requires land to be in current farm use and have been in farm use for the prior two (2) years in addition to the 3 of 5-year minimum gross income requirement.
- The land is required to be farmed and must produce a minimum gross income to be eligible - and to remain eligible for non-exclusive farm use special assessment (ORS 308A.071).
  - Farm Unit: all land operated as one unit by a farmer (the owner or tenant farmer) regardless of ownership or taxing jurisdiction.
  - To meet the farm income requirements, a farm unit must meet 3 out of the past 5 calendar years of income for the size of the total farm unit.
- Land must be used for acceptable farm use activities as defined under ORS 308A.056.
  - Perennial orchards or Christmas trees must be planted 3-years prior to application.
  - Qualifying Equine farm use activity: stabling, training, and providing full care for profit of other owner's pleasure horses. Personal use of the land for your own pleasure horse(s) is not a qualifying farm use activity.
  - Firewood/Timber products or the sale of harvested timber and firewood does not qualify as farm use. However, cultured hybrid Poplars (Cottonwoods) are an acceptable farm use activity.
- For each year of reported income, please include copies of required Schedule F or other allowed documentation.

Farm Unit - acreage of all land operated as one unit by a farmer, owner, or tenant farmer.

Annual Gross Income requirement – which may include up to 49% of personally consumed crops or livestock.

6 ½ acres or less

\$650

More than 6 ½ acres but less than 30 acres

\$100 times the number of acres or portion of acre

30 acres or more

\$3000

**SECTION 2:** Owners Income or products sold.

Box 1 - Complete this section for the land that you farmed for profit.

Year	What crop, livestock or service was sold for a profit?	Quantity	Total Gross Receipts

Box 2 – Crops or livestock 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.

Year	What was consumed or used?	Quantity	Amount the product could have sold for?

*I acknowledge that I am required to meet the minimum requirements, and provide proof of such. I understand that failure to meet the income requirements or refusal to provide requested documentation will result in disqualification from this special assessment program, and computation and application of the Potential Additional Tax Liability. I further understand that failure to utilize or adequately farm this land using “accepted farming practices” will also result in disqualification from this special assessment program, and computation and application of the Potential Additional Tax Liability.*

Owner’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION 3:** To be completed by the Tenant Farmer.

Property Owner's name: \_\_\_\_\_

Property Owner's accounts farmed by Tenant Farmer:


Tenant Farmer name: \_\_\_\_\_

Tenant's Mailing Address: \_\_\_\_\_

Tenant's Phone Number: \_\_\_\_\_ Tenant's Email Address: \_\_\_\_\_

**Tenant Farmer Income - tenant farmer of leased land must meet a two-part test as follows. ORS 308A.071(2)(c)**

**Test Part 1** - Owner's property must qualify on its own in either A or B below:

- A. Cash or Net share-crop rent paid by tenant farmer must be at least one-quarter of the property owner's 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	Net Share-Crop Rent	Gross Income from this property	Acres leased on this property	Crop or livestock grown on this property
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		

**Test Part 2** – Tenant farmers total farm 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 entire farm operation.

- The Tenant Farmers farm unit means all farm acres in the entire farm operation; 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.

Year	Total Tenant Farm Operation Acres	Product(s) Sold	Is income less than \$650?	Is income between \$650 - \$3000?	Is income over \$3000
			Yes No	Yes No	Yes No
			Yes No	Yes No	Yes No
			Yes No	Yes No	Yes No
			Yes No	Yes No	Yes No
			Yes No	Yes No	Yes No

Sign and date where indicated and return the questionnaire to the property owner or County Assessor. Both Tenant Farmer and Property Owner must return the required supporting documentation for the gross income requirement (see cover page for acceptable documentation).

*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 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The property owner must sign the Tenant Farmer section also.

Owner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Owner's Phone Number: \_\_\_\_\_ Owner's Email Address: \_\_\_\_\_