



**LINN COUNTY
ASSESSMENT AND TAXATION**

P.O. Box 100; Albany, Oregon 97321

Phone: (541) 967-3808

FAX: (541) 917-7448

Internet: www.co.linn.or.us

*Andy Stevens
Assessor & Tax Collector*

The application fee for Farm/Forest Special Assessment is **\$125.00**. This fee will need to be paid when the application is submitted. Make checks payable to "Linn County Assessor".

Please remember to include documentation that verifies your farm income amounts.



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APPLICATION FOR LINN COUNTY, OREGON

Instructions for Completing Application for Land NOT in an Exclusive Farm Use Zone ORS 308A.071

*** If you have any questions, call (541) 967- 3808 and ask for a Farm/Ranch Appraiser. ***

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).

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

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 (see back of Instruction Sheet):
 - In the first box, indicate the gross income you received for the crop you grew or livestock you sold in each of the years indicated.
 - In the second box, 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 THIS 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 only. Leave income information blank. Because you are not farming the land.
3. **SECTION 3:** Send to your tenant farmer to complete. (Make copies if more than one tenant farmer.)
Section 3 must be submitted with Sections 1 and 2.
4. Return or mail **ORIGINALS** of all three (3) sections with required signatures to the County Assessor's Office **POSTMARKED NO LATER THAN APRIL 1.**

◆ **TENANT FARMER (NOT THE OWNER) - COMPLETE SECTION 3 ONLY (see instructions on back of Section 3)**

(Minimum Income Requirements are on the reverse side)

MINIMUM GROSS INCOME REQUIREMENTS

Oregon Revised Statute 308A.071

Oregon Revised Statute 308A.071 requires that land not within an exclusive farm use zone shall meet certain minimum income requirements to be eligible for farm use special assessment.

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:

FARM UNIT HAS:	ANNUAL REQUIREMENT IS:
6-½ acres or less	\$650
More than 6-1/2 acres but less than 30 acres	\$100 times number of acres or portion of acre
30 acres or more	\$3000

(Instructions for completing Sections 1, 2 & 3 are on the reverse side)

APPLICATION FOR LINN COUNTY, OREGON

For Special Assessment of Farmland As Defined Under ORS 308A.050 – 308A.128

Note: All sections of this application must be filed with the county assessor on or before APRIL 1st of the first year in which assessment is requested.

SECTION 1: Owner, Account(s) and Property Use Information

Name and Address:

Return this Application to:

ATTN:
LINN COUNTY ASSESSOR’S OFFICE
PO BOX 100
ALBANY OR 97321

PROPERTY DESCRIPTION (List all properties in your farm unit)

Account Numbers	Map & Tax Lot Numbers	Parcel Total Acreage	Land Under Deferral Acreage

NOTICE: A YEARLY EXCISE OR INCOME TAX RETURN MUST BE FILED WITH THE DEPARTMENT OF REVENUE BY THE FARMLAND OWNER OR THE OPERATOR OF THE FARM UNIT (ORS 308A.071(3)). THE FILING MUST INCLUDE A SCHEDULE F OR A SCHEDULE SHOWING RENTAL INCOME RECEIVED BY THE OWNER OF THE FARM PARCEL.

Submit a copy of your SCHEDULE F or other income tax schedule with this form. Failure to provide the required income information in a timely manner may result in disqualification.

LAND USE: Please indicate below the number of acres used per land type, for the years shown. Total acres shown above must be accounted for below. **All years must be completed regardless of whether or not you owned the property.**

YEAR	IRRIGATED Cropland, Pasture, Mature Orchard, Hybrid Poplars # of Acres	NON-IRRIGATED Cropland, Pasture, Mature Orchards, Christmas Trees, Hybrid Poplars # of Acres	IMMATURE: Orchards, Perennials, Christmas Trees, Hybrid Poplars # of Acres	FARM WOODLOT (20 acres Max.) Submit mapped location # of Acres	HOME SITE # of Acres	LAND UNDER BLDGS of Acres	FORESTED LAND May Qualify for Forestland Special Assessment # of Acres	LAND NOT FARMED Submit mapped location # of Acres	TOTAL ACRES
2023									
2022									
2021									
2020									
2019									

APPLICATION FOR LINN COUNTY, OREGON

SECTION 2: Owner's Income Information

(For any land you rented or leased have the tenant farmer complete section 3)

(Only complete this section for any land that you farmed or farm products you personally consumed or used in the farm operation)

Indicate below:

- The QUANTITY of livestock and/or crops sold. (You must deduct the original purchase price from the gross sale price of livestock sold.) Stabling or equestrian service fees.
- The GROSS INCOME received in each of the years indicated from this farming activity.

YEAR	WHAT CROP, LIVESTOCK or SERVICE WAS SOLD? (No firewood or timber sales)	QUANTITY	TOTAL GROSS RECEIPTS IN \$ FOR SALES OR SERVICES
2023			
2022			
2021			
2020			
2019			

ALSO

Indicate below the Crops and Livestock that were **consumed** by you or **used by you** for your farm operation. (The value indicated should be the amount of money the product would have sold for under normal marketing conditions.)

PERSONAL CONSUMPTION OR PRODUCTS USED IN YOUR FARM OPERATION
MAY NOT BE MORE THAN **49% OF THE TOTAL INCOME REQUIREMENT.**

YEAR	WHAT WAS CONSUMED OR USED? (No firewood or timber)	QUANTITY	WHAT WOULD IT HAVE SOLD FOR? TOTAL \$
2023			
2022			
2021			
2020			
2019			

DECLARATION FOR SECTIONS 1 to 3: 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's Signature

Phone Number

Date

APPLICATION FOR LINN COUNTY, OREGON

IT IS THE LANDOWNER'S RESPONSIBILITY TO OBTAIN INCOME INFORMATION FROM THE TENANT FARMER OF ANY LEASED LAND

SECTION 3: TENANT FARMER'S INFORMATION (Make copies if there is more than one tenant farmer – one form per farmer please) **(Owner to complete section 2 for any land that is owner operated.)**

Tenant Farmer of leased land must meet a 2-Part test as follows:

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 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,

AND

Test – Part 2: The tenant's farm unit is all acres tenant farms including their own property. Tenant farmer's unit must meet the basic minimum income requirement for the total number of acres farmed in the unit.

Tenant Farmer's Name (Please print) _____ Address _____ Phone _____

TEST – Part 1: INFORMATION ON OWNER'S PROPERTY FARMED BY TENANT. (COMPLETE ALL BOXES PLEASE.)

YEAR	2023	2022	2021	2020	2019
Cash Rent (in \$)					
Net Share-Crop Rent (in \$)					
Gross Income from THIS leased property (in \$)					
# of Acres Leased on THIS leased property					
Crop or livestock grown on THIS leased property					

TEST – Part 2: TENANT'S TOTAL FARM UNIT (all acreage farmed)

To verify that the requirements of ORS 308A.071 are being met, **Tenant Farmer must** submit the following statement or attach a similar statement that includes the following:

What is the Annual income the Tenant Farmer receives from their total operation?

Check the applicable box. If it falls between \$650 - \$3000, then you must enter the amount.

YEAR	Total # of Acres in Tenant's Farm Operation	Product Sold	Is Income Less Than \$650	Is Income Between \$650 - \$3000 (Indicate \$ Amount)	Is Income Over \$3000
2023					
2022					
2021					
2020					
2019					

DECLARATION FOR SECTION 3: 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: _____

