

# FORESTLAND

## (ORS 321.257 to 321.390)

### **DEFINITION:**

A tax deferral for lands used predominantly to grow and harvest trees of a marketable species.

### **REQUIREMENTS FOR QUALIFICATION:**

- a) There must be at least two contiguous acres of forestland to qualify.
- b) The land must meet one of the following stocking requirements:

1)

Site Productivity (Clackamas Co.)	Seedlings (less than 1-inch DBH*)	Saplings and Poles (1 to 10-inches DBH)	Trees 11-inches DBH and larger
Cubic Foot Site Class I, II, and III (Douglas fir 100- year site index 124 and higher)	200 per acre	120 trees per acre	80 square feet of basal area**per acre

\*\*"DBH" means the tree diameter, including bark, at 4.5 feet above the ground (breast height).

\*\*Basal area means the area of a cross section of a tree stem at breast height, expressed in square feet.

- 2) If the land does not meet the requirements in (1) above, the owner must submit to the assessor a written management plan for establishing trees to meet the minimum stocking requirements. (OAR 150-321.358)
- 3) Qualifying marketable species include Ash, White Oak, Big Leaf Maple, Red Alder, Cottonwood and all conifers except Monterey Cypress.

### **APPLICATION:**

Owners must apply to the Assessor between January 1<sup>st</sup> to April 1<sup>st</sup> on forms provided by the Assessor. Application after April 1<sup>st</sup> can be made within 30 days of notice of disqualification from another deferral.

### **REMOVAL OF SPECIAL ASSESSMENT:**

Disqualification can result from:

- A. Sale or transfer to an owner exempt from ad valorem taxation, such as a governmental body.
- B. Discovery that the land is no longer managed as forestland.
- C. The act of platting the land under ORS Chapter 92, a formal subdivision.
- D. The written request of the owner of record.

### **ADDITIONAL TAX:**

When Forestland is removed, an additional tax will be entered on the next tax roll. It will be equal to the difference between taxes paid at forest values and taxes that would have been paid without regard to forest values in each of the five (5) years proceeding the year of removal.

### **ROLLOVER PROVISION:**

Under ORS 308A.706, Forestland can be rolled over to Farm Deferral, and farm deferred property can be rolled to a Forest program by making timely application.