

Can I Reduce my Property Taxes by Growing Trees on my Land or Farming it?

P.S. Don't forget
your taxes are DUE
NOVEMBER 15!

At's THAT time of year! Take a look at the property tax statement you just received from the Clackamas County Tax Collector. Does it reflect something like "Forest Deferral - POTENTIAL ADDITIONAL TAX"? If so, then you're property is classified in one of the Farm and Forest tax deferral programs in Clackamas County. If not, it's time to consider the requirements as they may apply to your property.

There are various deferral programs that can reduce your taxes. You may qualify by making an application with the county Assessor between January and April. For more detailed information about the different programs and qualification requirements, please read more at Clackamas County's Farm and Forestland Deferrals webpage (<http://www.clackamas.us/at/farm-forestinfochrt.html>). If you have additional questions, please call the Assessor at 503-655-8671 and ask to speak with one of the Farm and Forest appraisers.

Oregon State University Extension Service also provides a useful publication, Taxes and Assessments on Oregon Forestland and Timber (<http://ir.library.oregonstate.edu/xmlui/bitstream/handle/1957/18888/ec1151.pdf>). ■

	EXCLUSIVE FARM USE (EFU)	UNZONED FARMLAND	100% FORESTLAND	20% SMALL TRACT FORESTLAND
Basic Requirements	Must have had a commercial farm use prior year.	Current and two prior years farm use, and must meet gross income requirements for 3 of last 5 years.	Two (2) acres or more of forestland. Held and used for the primary purpose of growing and harvesting trees of a marketable species.	Forestland 10 to 4,999 acres. Held and used for the primary purpose of growing and harvesting trees of a marketable species.
Application Period Original or first application	None required but notify assessor of your farm use.	January 1 to April 1	January 1 to April 1	January 1 to April 1. New application required by purchaser within 30 days of notification.
Owner files application with	Assessor's Office	Assessor's Office	Assessor's Office	Assessor's Office
Requirements to remain qualified:	Profit motive: Typical and accepted farming practices each and every year. May qualify for farm homesite.	Profit motive: Typical and accepted farming practices each and every year and income requirements according to size of operation.	Meets stocking standards Forest Practice Act replanting at end of harvesting. Minimum 200 trees per acre.	Meets stocking standards Forest Practice Act replanting at end of harvesting. Minimum 200 trees per acre.
Change of primary use ORS 308A.724 to another special assessment	Regular application time.	Regular application time.	Regular application time. Also change from one forestland option to another.	Regular application time. Also change from one forestland option to another.
Disqualification by Assessor or by State Forester-- Owner may apply for another special assessment	Before July, file by August 1. After July, next years regular filing time.	Before July, file by August 1. After July, next years regular filing time.	Before July, file by August 1. After July, next years regular filing time.	Before July, file by August 1. After July, next years regular filing time. Seller required to notify assessor upon change of ownership.
Severance tax due at harvest of forest product			No	Yes Severance tax due at harvest