

# APPLICATION FOR FARM SPECIAL ASSESSMENT LANE COUNTY, OREGON

For Special Assessment of **EFU** Farmland As Defined Under  
 ORS 308A.050 – 308A.091 or 308A.050 – 308A.128

Received \_\_\_\_\_ Approved/Denied \_\_\_\_\_ Date \_\_\_\_\_

An application must be filed on or before April 1 of the first year in which assessment is requested

**Owner Name and Address:**

**Return this Application to:**

LANE COUNTY ASSESSMENT & TAXATION  
 FARM & FOREST DIVISION  
 125 EAST 8<sup>TH</sup> AVENUE  
 EUGENE OR 97401

**PROPERTY DESCRIPTION (List all properties in your farm unit)**

Account Numbers	Map & Tax Lot Numbers	Total Acres of tax lot (if multiple accts-list by each acct)	Acres of Land Currently Under Farm Deferral	Total Acres Applied for

**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**

Submit a copy of your **SCHEDULE F** or other income tax schedule with this form.

**SECTION 1: OWNERS LAND USE:**

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

YEAR	FARMED ACRES					OTHER ACRES			TOTAL ACRES
	IRRIGATED	NON-IRRIGATED	IMMATURE	LAND UNDER FARM BLDGS.	FARM WOODLOT (20 acres Max.)	HOMESITE	FORESTED LAND NOT IDENTIFIED AS WOODLOT	LAND NOT FARMED	
	Cropland Pasture, Mature Orchards, Hybrid Poplars	Cropland, Pasture, Mature Orchards, Christmas Trees, Hybrid Poplars	Orchards, Perennials, Christmas Trees, Hybrid Poplars	Submit mapped location	Include any acres specially assessed as forestland here	Submit mapped location	# of Acres	# of Acres	
	# of Acres	# of Acres	# of Acres	# of Acres	# of Acres	# of Acres	# of Acres	# of Acres	
2020									
2019									
2018									
2017									
2016									

**SECTION 2: OWNER'S INCOME:** Complete this section for any acres you farmed yourself.

- If you leased or crop-shared, complete those acres in the RENTED LAND USE section.

- Please indicate below the farm products and gross income you received (in \$) for each of the years indicated from farm activity on your land that **you farmed yourself** (acres **not** leased, rented or share-cropped with a farm operator).
- You **must deduct** the original purchase price from the gross sale price of any **livestock sold**.

YEAR	FARM PRODUCTS SOLD (must be at least 51% of required gross income)			FARM PRODUCTS CONSUMED (no more than 49% of required gross income)			TOTALS
	WHAT CROP, LIVESTOCK or SERVICE WAS SOLD? No firewood or timber sales	QUANTITY SOLD	TOTAL GROSS RECEIPTS (IN \$) FOR SALES OR SERVICES	WHAT WAS CONSUMED OR USED ON THE FARM? No Firewood or timber	QUANTITY USED	TOTAL VALUE (IN \$) OF PERSONAL CONSUMPTION	
2020							
2019							
2018							
2017							
2016							

**IMPORTANT: The owner or the tenant farmer** may return the "RENTED LAND USE" information below. If the tenant farmer completes the "RENTED LAND USE" information make a copy of the application (front and back) for the tenant farmer to complete. Both the signed and dated "original" & the tenant farmer's "copy" must be submitted to the Assessor by April 1<sup>st</sup>

**SECTION 3: RENTED LAND USE:** Complete this section for any acres you leased or crop-shared to a tenant farmer.

- **Do not record** any acres you farmed yourself. Record those acres in the **OWNERS LAND USE** section.
- ORS 308A.071 requires separate testing for any land that you leased, rented or crop shared with a tenant farmer.
- You **must deduct** the original purchase price from the gross sale price of **livestock sold FOR BOTH TESTS**.

YEAR	TEST # 1: INCOME INFORMATION FOR LAND YOU LEASED TO A TENANT FARMER					TEST # 2: TENANT FARMER'S INCOME INFORMATION (ALL LAND THE OPERATOR OWNS OR LEASES)	
	TOTAL ACRES LEASED  Farmland only	CASH RENT (IN \$) PAID TO YOU  Farmland only	NET CROP SHARE (IN \$) YOUR SHARE  Farmland only	TENANT FARMER'S GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON <u>JUST YOUR LAND</u>  No firewood or timber sales	FARM PRODUCT	TOTAL ACRES IN TENANT FARMER'S ENTIRE FARM OPERATION (Owned or Leased)  Farmland only	TENANT FARMER'S ENTIRE GROSS INCOME  No firewood or timber sales
2020							
2019							
2018							
2017							
2016							

TENANT FARMER'S NAME (printed) \_\_\_\_\_ PHONE: \_\_\_\_\_

SIGNATURE (required) \_\_\_\_\_ DATE: \_\_\_\_\_

**DECLARATION:** 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 must sign to be valid)

SIGNATURE OF OWNER: \_\_\_\_\_ PHONE: \_\_\_\_\_ DATE: \_\_\_\_\_