

# APPLICATION FOR SPECIAL ASSESSMENT WALLOWA COUNTY, OREGON

## For Special Assessment of Non-EFU Farmland As Defined Under ORS 308A.050 – 308A.128

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

### OWNER, ACCOUNT(S) AND PROPERTY USE INFORMATION

THIS SPACE FOR ASSESSORS USE ONLY

<b>ENTER YOUR NAME AND ADDRESS BELOW</b> (Applicant <b>MUST</b> have an ownership interest in the property)	Date Received: <input type="checkbox"/> Approved <input type="checkbox"/> Denied Clerk: JV No.:
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### PROPERTY DESCRIPTION (List all properties in your farm unit)

Tax Code Area	Account Numbers	Map & Tax Lot Numbers	Total Acreage	Acres Applied for special assessment

**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).**

**If this box is checked submit a copy of a “Schedule F” for each year listed below.**

### OWNERS LAND USE:

- **Do not record** any acres you rented to a farm operator. Record those acres in the RENTED LAND USE section.
- 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 # of Acres	Cropland, Pasture, Mature Orchards, Christmas Trees, Hybrid Poplars # of Acres	Orchards, Perennials, Christmas Trees, Hybrid Poplars # of Acres	# of Acres	Submit mapped location # of Acres	# of Acres	Include any acres specially assessed as forestland here # of Acres	Submit mapped location # of Acres	
2014									
2015									
2016									
2017									
2018									

**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? <small>No firewood or timber sales</small>	QUANTITY SOLD	TOTAL GROSS RECEIPTS (IN \$) FOR SALES OR SERVICES	WHAT WAS CONSUMED OR USED ON THE FARM? <small>No Firewood or timber</small>	QUANTITY USED	TOTAL VALUE (IN \$) OF PERSONAL CONSUMPTION	
2014							
2015							
2016							
2017							
2018							

**IMPORTANT: The owner or the farm operator** may return the “RENTED LAND USE” information below. If the farm operator completes the “RENTED LAND USE” information make a copy of the application (front and back) for the farm operator to complete. **Both the signed and dated “original” and the farm operator “copy” must be submitted to the Assessor no later than April 1.**

**RENTED LAND USE: Complete this section for any acres you leased or crop-shared to a farm operator.**

- **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 farm operator.
- You **must deduct** the original purchase price from the gross sale price of **livestock sold FOR BOTH TESTS.**

YEAR	TEST # 1: FARM OPERATOR'S INCOME INFORMATION (ALL LAND THE OPERATOR OWNS OR LEASES)		TEST # 2: INCOME INFORMATION FOR LAND YOU LEASED TO A FARM OPERATOR			
	TOTAL ACRES IN FARM OPERATOR'S ENTIRE FARM OPERATION (Owned or Leased) <small>Farmland only</small>	IS FARM OPERATOR'S ENTIRE GROSS INCOME MORE THAN \$ 3,000 FROM FARMING? IF "NO" PROVIDE AMOUNT (IN \$) <small>No firewood or timber sales</small>	TOTAL ACRES LEASED <small>Farmland only</small>	CASH RENT (IN \$) PAID TO YOU <small>Farmland only</small>	NET CROP SHARE (IN \$) YOUR SHARE <small>Farmland only</small>	FARM OPERATORS GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON JUST YOUR LAND <small>No firewood or Timber sales</small>
2014		YES <input type="checkbox"/> NO \$ _____				
2015		YES <input type="checkbox"/> NO \$ _____				
2016		YES <input type="checkbox"/> NO \$ _____				
2017		YES <input type="checkbox"/> NO \$ _____				
2018		YES <input type="checkbox"/> NO \$ _____				

(Required)

FARM OPERATOR NAME \_\_\_\_\_ PHONE NUMBER'S \_\_\_\_\_

**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) (Required)  
SIGNATURE OF OWNER: \_\_\_\_\_ Day Phone No. \_\_\_\_\_ DATE: \_\_\_\_\_

# GROSS INCOME QUESTIONNAIRE FOR WALLOWA COUNTY, OREGON

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

\*\*\* To avoid possible disqualification, submit completed forms NO LATER THAN APRIL 15 \*\*\*

Note: Income questionnaires returned after April 15 may result in a maximum \$250 late fee ORS 308A.089

**Owner, Account(s) and Property Use Information**  
Name and Address:

Return this Questionnaire to:

**Wallowa County**  
Dept. of Assessment  
Attn: Ashley Immoos  
101 S River St. Rm 104  
Enterprise, OR 97828

**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).**

If this box is checked submit a copy of a “Schedule F” for each year listed below.

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YEAR	FARMED ACRES					OTHER ACRES			TOTAL ACRES
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2015									
2016									
2017									
2018									

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2015							
2016							
2017							
2018							

**IMPORTANT:** The owner or the farm operator may return the "RENTED LAND USE" information below. If the farm operator completes the "RENTED LAND USE" information make a copy of the questionnaire (front and back) for the farm operator to complete. Both the signed and dated "original" and the farm operator "copy" must be submitted to the Assessor no later than **April 15**.

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	TOTAL ACRES IN FARM OPERATOR'S ENTIRE FARM OPERATION (Owned or Leased)  Farmland only	IS FARM OPERATOR'S ENTIRE GROSS INCOME MORE THAN \$ 3,000 FROM FARMING? IF "NO" PROVIDE AMOUNT (IN \$) No firewood or timber sales	TOTAL ACRES LEASED  Farmland only	CASH RENT (IN \$) PAID TO YOU  Farmland only	NET CROPSHARE (IN \$) YOUR SHARE  Farmland only	FARM OPERATORS GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON JUST YOUR LAND  No firewood or Timber sales
2014		YES <input type="checkbox"/> NO \$ _____				
2015		YES <input type="checkbox"/> NO \$ _____				
2016		YES <input type="checkbox"/> NO \$ _____				
2017		YES <input type="checkbox"/> NO \$ _____				
2018		YES <input type="checkbox"/> NO \$ _____				

(Required)

FARM OPERATOR NAME \_\_\_\_\_ PHONE NUMBER'S \_\_\_\_\_

**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)

(Required)

SIGNATURE OF OWNER: \_\_\_\_\_ Day Phone No. \_\_\_\_\_ DATE: \_\_\_\_\_

