

APPLICATION FOR SPECIAL ASSESSMENT UMATILLA 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

Return application to:

ENTER YOUR NAME AND ADDRESS BELOW (Applicant MUST have an ownership interest in the property)	UMATILLA COUNTY Dept of Assessment & Taxation 216 SE 4 th St Pendleton, OR 97801
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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 FILED WITH THE DEPARTMENT OF REVENUE BY THE FARMLAND OWNER OR THE OPERATOR OF THE FARM UNIT (ORS 308A.071) MAY BE USED AS PROOF OF FARM INCOME. IF UNAVAILABLE OTHER DOCUMENTATION THAT ADEQUATELY SHOW PROOF OF FARM INCOME MUST BE PROVIDED.

- If this line is checked submit a copy of a “Schedule F” for each year listed below.
 If this line is checked submit documentation showing farm income for the years 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	Include any acres specially assessed as forestland here # of Acres	Submit mapped location # of Acres		
2025									
2024									
2023									
2022									
2021									

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% or required gross income)			FARM PRODUCTS CONSUMED (no more than 49% of required gross income)			TOTALS TOTAL VALUE (IN \$) OF SALES, SERVICES AND PERSONAL CONSUMPTION
	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	
2025							
2024							
2023							
2022							
2021							

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) Farmland only	IS FARM OPERATORS 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 CROP SHARE (IN \$) YOUR SHARE Farmland only	FARM OPERATOR’S GROSS INCOME (IN \$) FROM FARM SALES OR SERVICES ON JUST YOUR LAND No firewood or timber sales
2025						
2024						
2023						
2022						
2021						

(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: _____