



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

Request for Speculative Calculations of Additional Taxes Upon Disqualification of Farmland or Forestland

When a property is disqualified from special assessment, an additional tax is extended pursuant to ORS 308A.703. This additional tax is calculated as the difference between the taxes that were assessed against the land and the taxes that would otherwise have been assessed against the land had the land not been specially assessed. Additional taxes are calculated for the prior five years or ten years depending on the type of special assessment, beginning with the last year the land was under special assessment and not to exceed the number of years the property has been specially assessed. The amount of the additional tax varies depending on the year in which the disqualification occurs, as well as the characteristics of the property.

Our office can provide an estimate of the potential additional taxes based on the prior year's certified rates and values. To request those speculative calculations, please complete this form and submit it to our office. There is a **\$50 fee per tax lot** which must be paid in advance. **Please allow up to two weeks for processing.**

Name of Requester: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

Tax Lot Number: _____ Account Number: _____

Tax Lot Acres: _____ Specially Assessed Acres: _____

Please calculate the additional taxes as if:

Acres are currently specially assessed as:

The whole property was disqualified

Farmland

_____ acres were disqualified

Forestland

Requester's Signature: _____

Printed Name: _____

Date: _____

Note: This request does NOT disqualify the property from special assessment. Disqualifying a property is a separate process from the request for speculative calculations. More information and the form to request disqualification from special assessment is available on our website at www.yamhillcounty.gov/assessor.

Rev. 05/2025



Office Address
400 NE Baker St
McMinnville OR 97128



Contact us
(503) 434-7521
assessor@yamhillcounty.gov



Mailing Address
535 NE 5th St
McMinnville OR 97128