



## YAMHILL COUNTY ASSESSMENT & TAX

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Assessor and Tax Collector

### Special Assessment as Forestland

Land that is used primarily to grow and harvest trees of a marketable species may be eligible for special assessment as designated forestland or small tract forestland. These programs are also known as forest deferral. General guidelines for each program are provided below. For more details, please refer to the informational flyers on our website at [www.yamhillcounty.gov/assessor](http://www.yamhillcounty.gov/assessor).

#### Designated Forestland (DFL)

Designated forestland requires a minimum of 2.0 contiguous acres of forestland. Applications are accepted between January 1 and April 1. This special assessment can transfer with ownership if the land continues to meet the requirements.

#### Small Tract Forestland (STF)

Small tract forestland requires a minimum of 10.0 acres of forestland in Oregon, but no more than 5,000 acres. Applications are accepted between January 1 and April 1. All individuals with an ownership interest must sign the application. All contiguous forestland with common ownership must be included on the application. If any of the land is not already specially assessed as DFL, then an application for DFL must be included with the application for STF.

This special assessment does not transfer with ownership. A new application is required when a deed is recorded. Owners of property in STF are also required to notify our office in writing if they acquire a contiguous tax lot, if their forestland in Oregon exceeds 5,000 acres or falls below 10 acres, or if the use of their land changes to a use that is not forestland.

#### Reforestation Plans

Forestland must meet the Oregon Forest Practices Act stocking and species standards. If only a portion of the land meets the standards at the time of application, it may still qualify for special assessment if an acceptable reforestation plan is submitted. The form is available on our website.

Properties subject to reforestation plans are reviewed each year. The optimal planting time for seedlings in our region is often in January or February, so site visits usually begin in March.

#### Stocking Requirements

An overview is provided in our Planting Recommendations brochure. For further assistance, owners should consult with a private forester or contact the Oregon Department of Forestry (ODF).

The **ODF Forest Grove Unit** covers most of our county. Their phone number is 503-357-2191.

Our office does not advise owners on replanting or managing forestland. Our role is to evaluate the forestland to determine if it meets the requirements for special assessment as established by state statutes, administrative rules, and case law.

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**Mailing Address**  
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## **After Harvesting Timber**

Property owners have 2 years from the date of harvest to complete reforestation. Efforts should begin within the first year, including any necessary site preparations. If additional time is needed, an ODF forester may extend the time allowed in certain circumstances. The owner would need to contact the ODF first and then notify our office if an extension is granted.

## **Disqualification**

Our office periodically reviews all specially assessed forestland for compliance. If we discover forestland that does not meet the program requirements, it is subject to disqualification. Property owners may also submit a request for disqualification. The form is available on our website.

Once land has been disqualified, a letter is mailed to the owner informing them of the action that was taken. The letter will include information regarding additional taxes and any applicable options for appeal, requalification, or application for a change in special assessment. (Note: Land disqualified from STF cannot qualify again for the next 5 tax years.)

## **Change in Value**

Disqualified acres will be assessed according to market value going forward. A new maximum assessed value (MAV) will be established. This typically results in an increase in the annual taxes.

Unfortunately, we are not able to estimate how much the taxes may increase. It will depend on the real market value (RMV) and change property ratio (CPR). These vary by year. New values are not certified until just before the tax statements are issued each October. We cannot refer to similar properties for an estimate because of how assessed values are established under Measure 50.

## **Additional Taxes**

An additional tax is calculated for the prior 5 years (DFL) or 10 years (STF), not to exceed the number of years the land was specially assessed. This is required by statute regardless of whether the land met requirements or changed ownership during that time. The additional tax is equal to the difference between the taxes that were assessed against the land and the taxes that would otherwise have been assessed if the land had not been specially assessed as forestland. Additional taxes will be extended to the next tax roll for collection.

We can provide an estimate of the potential additional taxes based on the prior year's certified rates and values. The form to request speculative calculations is available on our website.

## **Changing from Forest to Farm**

Forestland that has been converted to farmland can be "rolled" into farm deferral. DFL is closely related to farm deferral so there usually is not much of a change in the assessed value. No additional taxes are imposed. STF provides an additional tax savings, so coming out of that program will result in a change in the assessed value. The additional taxes will be due on the next tax statement.

The transition to farm use, including necessary site preparations, must be completed within 2 years of the date the trees were harvested. See our website for information about farm deferral. The usual requirement for prior years of farm use and income is waived when the land is coming out of forest deferral. Instead, the type of farm use and the date it began should be noted on the application.

## **Frequently Asked Questions**

### **How do I keep my property in forest deferral?**

The land must continue being used primarily for growing and harvesting trees, and it must be sufficiently stocked with a marketable species. For DFL, the owner must maintain a minimum of 2.0 acres of forestland. STF requires at least 10.0 acres but no more than 5,000 acres.

### **Do Christmas trees or trees sold as nursery stock qualify for forest deferral?**

No, those are farm products. See our website for information about farm deferral.

### **Where is the forestland on my property located?**

The special assessment is not assigned to a specific area on the property. The amount of forestland just needs to meet or exceed the number of acres being specially assessed.

### **Where does the special assessment show on my tax statement?**

There will be a “Potential Additional Tax Liability” notation in the upper right corner. Please contact our office to confirm the specific program and number of acres.

### **How much do I save in taxes if my property is specially assessed?**

The tax benefit from special assessment is not based on a lower tax rate, or a percentage of value. It is determined by the forest site class and amount of specially assessed acreage. These vary by property. For newly approved applications, you will need to wait to receive your upcoming tax statement. Then, you can compare the difference in assessed value from this year to last year. If the property is already being specially assessed, the difference cannot be calculated.

### **What happens if I decide not to replant after harvesting trees?**

If the forest stocking requirements are not met, the land will be disqualified and removed from special assessment. See page 2 for more information about disqualification.

### **What happens if there is high mortality?**

If the remaining trees are not sufficient to meet the stocking and species standards, then the land will need to be replanted.

### **What happens when a property in forest deferral is sold?**

DFL stays with the land regardless of ownership, but STF will require a new application. We recommend any interested parties contact our office to verify the property has land in special assessment, but we cannot confirm it is compliant. To confirm stocking levels before a sale or transfer, we recommend contacting a private forester to obtain a stocking survey. It is the owner’s responsibility to ensure any specially assessed land continues meeting the program requirements.

### **What happens to my specially assessed forestland if I record a lot line adjustment or sell a portion of my property?**

Typically, the special assessment will stay with the land. However, this cannot be guaranteed since there are some circumstances in which a revision may result in disqualification.

**Frequently Asked Questions (*continued*)****What happens to my specially assessed forestland if I create a subdivision?**

The act of recording a subdivision will trigger a disqualification from special assessment, and the deferred taxes from the prior 5 to 10 years will become due before the plat can be recorded at the Clerk's office. Taxes are calculated once our office receives the plat from the planning department.

**What happens if I build a house on my specially assessed forestland?**

Homesites are valued as a minimum of 1.0 acre and are disqualified from special assessment as forestland. See page 2 for more information about disqualification. If the home is occupied by a person involved in the forest operation, and the tax lot has at least 10.01 acres of qualifying forestland in an exclusive farm use zone, that acre may qualify for "homesite special assessment." If it qualifies, the onsite developments would be taxed at a reduced value and no additional taxes would be imposed.