



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

Application for Special Assessment of Farmland *Not* in an Exclusive Farm Use Zone as Defined Under ORS 308A.050–308A.129

Farmland that is not in an exclusive farm use zone can be specially assessed if it meets all the requirements of ORS 308A.050 to 308A.129. For more details including income requirements and potential additional taxes for this program, see our website at www.yamhillcounty.gov/assessor.

This application must be completed and submitted **with a \$125 fee** to the assessor’s office **no later than April 1, 2026**, if you are seeking special assessment **for the 2026-2027 tax year**.

You must submit supporting documentation for each year of reported income. This is typically a Schedule F (Form 1040) from the IRS. Other acceptable documentation may include cancelled checks, receipts, lease agreements, invoices, etc.

If you are the owner of the land and farm it yourself, please complete sections 1-4 and submit this application to the assessor’s office.

If you are the owner of the land but do not farm it yourself, please complete sections 1-3. Send section 5 to the tenant farmer for them to complete, then submit all sections together to the assessor’s office. Both the owner’s farm unit and the tenant’s farm unit must meet the gross income requirements. It is the owner’s responsibility to obtain the income information from the tenant of any leased land.

If you are the tenant farmer, complete section 5 only. Return it to the owner of the property.

Section 1: Contact Information and Declaration

Owner’s Name: _____ Purchase Date: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

By signing below, I request that the land described in this application be specially assessed as farmland in a Non-EFU zone. I am aware of the potential additional tax liability involved if the land ceases to be specially assessed. 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’s Signature: _____ Printed Name: _____ Date: _____

Rev. 01/2026



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

Section 2: Property Description

Please list all properties in your farm unit, regardless of whether they are already specially assessed.

Tax Lot Number(s)	Account Number(s)	Total Acre(s)	Acre(s) in Farm Use
Total Acre(s) Applied For			

Section 3: Land Use

Please indicate the number of acres used in each of the following manners. The total acres shown should equal the total number of acres in the farm unit, as described in Section 2. You must complete this table for each year, regardless of whether you owned the property at that time. Please submit a map of the location of any land used as a farm woodlot or land that is not farmed. See below for further definitions and examples of each type of land.

Year	2025	2024	2023	2022	2021
Irrigated					
Non-irrigated					
Immature					
Farm Woodlot					
Forested Land					
Not Farmed					
Total Acres					

- Irrigated land may include cropland, pastures, mature orchards, and hybrid poplars.
- Non-irrigated land may include all of the above, as well as Christmas tree farms.
- Immature includes immature orchards, perennials, Christmas trees, and hybrid poplars. These are not expected to meet the income requirements prior to maturation; however, they must have been planted at least three years prior to this application.
- A farm woodlot must consist of useable wood and may not comprise more than twenty acres of the farm unit.
- Forested land does not qualify for special assessment of farmland but may qualify for special assessment of designated forestland.

Section 4: Income Information for Land Farmed by the Owner

Complete this section for any land that you farmed, whether you sold the farm products or personally consumed them. If the land is rented or leased by a tenant farmer, skip this section.

In the table below, please indicate the type and quantity of livestock and/or crops sold. In the Gross Receipts column, please list the money made from the sale of the farm products, including stabling or equestrian service fees.

Year	Crop, Livestock, or Service Sold	Quantity	Gross Receipts
2025			
2024			
2023			
2022			
2021			

In the following table, report the crops or livestock consumed by you or your farm operation. Please note, the cost of services personally consumed, such as stabling your own horses, does not count towards the income requirement, nor does firewood or timber used. In the Market Value column, please list the amount of money that the product would have sold for under normal market conditions. Products listed in this section may not account for more than 49% of the total income requirement.

Year	Crop or Livestock Consumed	Quantity	Market Value
2025			
2024			
2023			
2022			
2021			

Section 5: Tenant Farmer’s Information

This section should be completed by the tenant farmer. If there is more than one tenant farmer, each farmer should provide their information on a separate copy.

Tenant Farmer’s Name: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

Owner’s Name: _____ Owner’s Account Number: _____

Complete the following table using only information from the property(ies) which are subject to this application. This land must meet either of the following requirements to qualify for this special assessment:

1. Cash or Net sharecropping rent paid by the tenant farmer to the owner must comprise at least 25% of the owner’s basic income requirement; or
2. Gross income produced by the tenant farmer on the owner’s land must be at least 50% of the owner’s basic income requirement.

Year	2025	2024	2023	2022	2021
Rent Paid in Cash					
Rent Paid by Sharecropping (In \$USD)					
Gross Income You Received from THIS Leased Property					
Acres You Leased on THIS Property					
Crop or Livestock Grown on THIS Leased Property					

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(Section 5 continued)

Complete the following table using information from the tenant farmer’s total operation, which includes the land the tenant owns, leases, or uses for farming. To qualify for special assessment, the tenant farmer’s entire farm unit must meet the minimum income requirements of ORS 308A.071. Select the appropriate box. If the income is between \$650 and \$3,000, you must provide the total gross income amount.

Year	2025	2024	2023	2022	2021
Total Acres in Tenant’s Farm Operation					
Product(s) Sold					
Income was Less than \$650					
Income was \$650–\$3,000 (Provide amount)					
Income was Over \$3,000					

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.

Tenant Farmer’s Signature:

Printed Name:

Date:
