

WELCOME TO THE FARM/FOREST SPECIAL ASSESSMENT PROGRAM SITE

The special assessment programs include:

Exclusive Farm Use - EFU is land that has been zoned farm use by the planning department. The exemption is automatic, unless there are no farming activities, then the special assessment is removed.

Non-Exclusive Farm Use - Non-EFU is land that has not been zoned as exclusive farm use by the planning department. It does not prevent farm use. This designation does require a minimum income be produced and reported on a yearly gross income questionnaire. The special assessment is by application only and will transfer with ownership as long as acceptable farm activities continue.

Designated Forestland - DFL requires a minimum of 2.00 acres of timberland. This special assessment is by application and can transfer with ownership.

Small Tract Forestland - STFL requires a minimum of 10.01 acres of timberland. For owners with at least 11.01 acres including their home in a zoned forest parcel, an additional discount may be available on the homesite itself. The STFL special assessment is by application only and does not transfer with ownership.

Applications are available on this website or from the Assessor's Office. There is a \$250 county filing fee that must accompany any application. All program applications must be submitted **on or before April 1,**

If you have any questions, please call me at 541-396-7911, or e-mail me at: cmoreno@co.coos.or.us.

Christian Moreno Farm/Forest Appraiser