

# APPLICATION FOR WILDLIFE HABITAT CONSERVATION AND MANAGEMENT SPECIAL ASSESSMENT

as provided by Chapter 539, Oregon Laws 2003

FOR ASSESSOR'S USE ONLY		
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied	Date Received
Date: _____ By: _____		
Currently Specially Assessed?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Zoning?
Comments		

**Instructions**

- Your application must be filed with the county assessor by **April 1**.
- General information is located on the back of this form.
- Include a copy of your Wildlife Habitat Conservation and Management plan. Plan # \_\_\_\_\_.
- Include a certified copy of the written declaration that your land is subject to an approved plan and that the plan is being implemented.

Filed with the \_\_\_\_\_ County Assessor for the tax year beginning July 1, 20\_\_\_\_\_.

Name	Telephone Numbers			
	Daytime: (     )	Evening: (     )		
Street Address	City	State	ZIP Code	

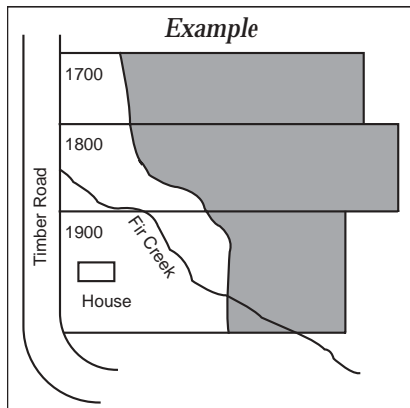
### DESCRIPTION OF PROPERTY

Fill in the boxes below to show the property you want to have specially assessed as Wildlife Habitat. If you are applying for a **portion** of the land described, please indicate the area by providing a sketch below.

Assessor's Account Number	Map and Tax Lot or Parcel Number	Acres Applied For
<b>Total Acres Applied For:</b>		

### DESCRIPTION OF LAND FOR SPECIAL ASSESSMENT AS WILDLIFE HABITAT

Sketch a diagram of the tax lot(s) and shade in the area being applied for special assessment as Wildlife Habitat. See the example shown below. Include placement of structures, roads, creeks, etc.



### DECLARATION

As owner of the above described land, I indicate by my signature that I am aware of the potential tax liability calculated under ORS 308A.703 if the land ceases to be specially assessed as Wildlife Habitat. I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document (and any accompanying documents), and to the best of my knowledge, it is true, correct, and complete.

Applicant's Signature	Date
X	

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## GENERAL INFORMATION

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**1. Requirements for Designation.** The land must have an approved wildlife habitat conservation and management plan from the Department of Fish and Wildlife along with a certified copy of the written declaration from Fish and Wildlife that the landowner has begun implementing the plan.

The land must be in a participating county or city. Within the participating county or city, the land must be within one of two areas:

- 1) An area zoned for exclusive farm use, mixed farm and forest use, or forest use under a land use planning goal protecting agricultural land or forestland; or
- 2) In addition to 1, the participating county or city may designate land that is clearly identifiable as containing significant wildlife habitat.

**2. Application Deadlines.** An owner of land desiring that it be designated as Wildlife Habitat must apply to the county assessor on or before April 1 of the assessment year for which the land is to be specially assessed. The owner may apply within 30 days after receiving notice of its assessment as omitted property.

**3. Approval of Application.** The application shall be deemed to have been approved unless prior to August 15 or within three months after the application is filed, whichever is later, the assessor gives the applicant written notice of denial.

**4. Description of Land Applied For.** The application includes the total land ownership or a smaller portion of such ownership. Make a drawing on this application (on the front or on a separate sheet) to show the location of the area to be designated as Wildlife Habitat. Owners who have extensive holdings may submit maps which indicate the desired parcels, lists of legal descriptions, or lists of assessor's account numbers if the numbers and descriptions are current and include only land eligible for designation.

**5. Valuation.** Land designated as Wildlife Habitat will be valued for assessment purposes at forestland or farm use specially assessed values even though it has a higher market value for other purposes.

**6. Removal of Designation.** If the designation of Wildlife Habitat is removed, an additional tax will be extended against the land and added to the next general property tax roll. For each year, the amount of additional tax is equal to the difference between the taxes assessed against the land and taxes that would have been assessed had it not been specially assessed. The number of years of additional tax is dependant upon the zoning of the land. If the land is zoned other than exclusive farm use, the number of years is five, or the number of years the property was in the program, whichever is less. If the land is zoned exclusive farm use, the number of years is ten, or the number of years the property was in the program, whichever is less.

**7. Reasons for Removal of Designation.**

- a. Upon notice from Fish and Wildlife that the plan is no longer being implemented.
- b. Upon notification of the landowner to remove the designation.
- c. Upon sale or transfer to an ownership making it exempt from ad valorem property taxation.
- d. If the owner qualifies and requests another special assessment.
- e. The act of platting the land under ORS Chapter 92.

**8. Right of Appeal.** A taxpayer whose application has been denied, in whole or in part, or a taxpayer whose Wildlife Habitat designation has been removed, in whole or in part, may appeal to the Oregon Tax Court, Magistrate Division, within 90 days after he or she knows of the above acts, but not later than one year after the act (ORS 305.275).