

APPLICATION FOR CONSERVATION EASEMENT SPECIAL ASSESSMENT

as provided by Chapter 809, Oregon Laws 2007

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 complete conservation easement as filed with the county records clerk.
- Include the *Preliminary Application for Conservation Easement Special Assessment* form.
- Include an application fee of \$250. Received by: _____ Date: _____

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

OWNER AND HOLDER CONTACT INFORMATION – PLEASE PRINT

Owner Name	Telephone Numbers		
	Daytime: ()	Evening: ()	
Mailing Address	City	State	ZIP Code
Holder Name	Telephone Numbers		
	Daytime: ()	Evening: ()	
Mailing Address	City	State	ZIP Code

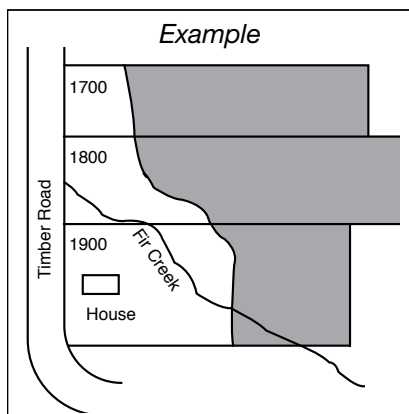
DESCRIPTION OF PROPERTY

Fill in the boxes below to show the property you want to have specially assessed under the conservation easement program. 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	Total Account Acres
Total Acres Applied For:			

DESCRIPTION OF LAND REQUESTED FOR CONSERVATION EASEMENT SPECIAL ASSESSMENT

Sketch a diagram of the tax lot(s) and shade in the area for which you are applying. See the example shown below. Include placement of structures, roads, creeks, etc. Attach a separate page if necessary.



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.700 to 308A.733 if the land ceases to be specially assessed under the conservation easement program. 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	

GENERAL INFORMATION

- 1. Requirements for conservation easement special assessment.** The land must have a recorded conservation easement that demonstrates the land is capable of meeting the requirements for being considered exclusively for conservation purposes under section 170(h) of the Internal Revenue Code. The conservation easement must be in perpetuity.

A written certification must be filed with the county assessor stating that the conservation easement satisfies the above requirements. The certification must be filed by:

- The owner of the land, if a deduction has been claimed for federal income tax purposes under section 170(h) of the Internal Revenue Code for a qualified conservation contribution with respect to the conservation easement; or
- The holder, in all cases that are not described in the paragraph above.

The application shall include a copy of the conservation easement, contact information for the landowner and the holder or holders, supporting documentation, and an application fee in the amount of \$250.

- 2. Application deadlines.** An owner of land desiring that it be specially assessed under the conservation easement special assessment program must apply to the county assessor on or before April 1 of the first assessment year for which the assessment is desired. The owner may apply within 30 days after receiving notice of its assessment as omitted property.
- 3. Description of land for which you are applying.** The application may include 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 assessed under the conservation easement special assessment program. Owners who have extensive holdings may submit maps which indicate the desired parcels, lists of legal descriptions, or lists of assessor's account numbers. The numbers and descriptions must be current and include only land eligible for conservation easement special assessment.
- 4. Valuation.** Land qualified for conservation easement special assessment will be valued for assessment purposes at forestland or farm use specially assessed values even though the land has a higher market value for other purposes.
- 5. Requirements of holder.** Every three years, or more frequently if requested in writing by the county assessor, the holder shall provide written certification to the county assessor that the land is being managed in accordance with the terms of the conservation easement. If, upon inspection, the holder determines that the land is not being managed in accordance with the terms of the conservation easement or that the conservation easement no longer meets requirements, the holder shall notify the landowner and require compliance measures to be taken within six months or a reasonable shorter period if permitted by the terms of the conservation easement. If the plan is still not being implemented as required by the holder at the end of the six-month period or applicable shorter period, the holder shall notify the county assessor that the land is not being managed in

accordance with the terms of the conservation easement to which the land is subject.

Only a qualified holder identified on the application form may represent or certify land for conservation easement special assessment.

Any changes in holders, terms, or qualifying acreage of the easement must be reported to the assessor as part of the certification.

- 6. Reasons land will be disqualified from conservation easement special assessment.**
- a. Failure of the holder to provide written certification that the land is being managed in accordance with the terms of the conservation easement and that the terms of the conservation easement continues to be capable of meeting the requirements for being considered exclusively for conservation purposes under 170(h) of the Internal Revenue Code. The written certification must be made by the holder to the assessor within 90 days of the close of the three-year written certification period, or more frequently if requested in writing by the assessor.
 - b. Written notice from the holder that the land no longer meets the terms of the conservation easement.
 - c. Written notice from the landowner or holder that the claim under section 170(h) has been disallowed.
 - d. Written notice from the landowner to remove the land from conservation easement special assessment.
 - e. Sale or transfer to an ownership making the land exempt from ad valorem property taxation.
 - f. The land qualifying for another special assessment listed in ORS 308A.706(1)(d).
 - g. The act of recording a subdivision plat under ORS chapter 92.
- 7. Removal of special assessment.** An additional tax may be extended for any land removed from conservation easement special assessment 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 outside the urban growth boundary, the number of years is ten, inside the urban growth boundary the number of years is five, or the number of years the property was in the program, whichever is less.
- 8. Right of appeal.** A taxpayer whose application has been denied, in whole or in part, or a taxpayer whose conservation easement special assessment 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).

**PRELIMINARY APPLICATION FOR
CONSERVATION EASEMENT SPECIAL ASSESSMENT**

as provided by Chapter 809, Oregon Laws 2007

EASEMENT RECORDING

Section 3(2)(b), Chapter 809, Oregon Laws 2007, require the conservation easement in perpetuity be recorded in the records of the clerk of the county in which the land is located.

Document recording number: _____

WRITTEN CERTIFICATION

Section 3(2)(a), Chapter 809, Oregon Laws 2007, states "The terms of the conservation easement must be capable of meeting the requirements for being considered exclusively for conservation purposes under section 170(h) of the Internal Revenue Code if the land or easement were ever to be the subject of a contribution..."

Section 3(2)(c), Chapter 809, Oregon Laws 2007, states "A written certification must be filed with the county assessor stating that the conservation easement satisfies the requirements of paragraph (a) of this subsection. The certification must be filed by:

(A) The owner of the land...or (B) The holder..."

Owner of Land

I (owner of the land) _____ (please print) indicate by my signature that a deduction has been claimed for federal income tax purposes under section 170(h) of the Internal Revenue Code for a qualified conservation contribution with respect to the conservation easement.

Owner's Signature

X

Holder

I (holder) _____ (please print) indicate by my signature this is a qualified organization as defined in Oregon Revised Statute (ORS) 271.715(3), and additionally if the organization is charitable, it is in good standing and meets the terms of a qualified organization of the Internal Revenue Code 26 USCS, section 170(h), and that the terms of the conservation easement are capable of meeting the requirements for being considered exclusively for conservation purposes under section 170(h) of the Internal Revenue Code if the easement were ever to be the subject of a contribution.

Organization

Position (or title) in organization

Signature

X

If the holder is a charitable organization, the county assessor may request articles of incorporation and bylaws be presented with the application.