

House Bill 3481

Sponsored by Representatives C EDWARDS, G SMITH; Representatives BARNHART, BOQUIST, CLEM, HUNT, ROBLAN, Senator NELSON

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Lengthens rotation cycle for harvesting timber on lands not eligible for special assessments from 12 years to 20 years.

Applies to assessments of forestland for property tax years beginning on or after July 1, 2008.

A BILL FOR AN ACT

Relating to timber; creating new provisions; and amending ORS 321.267 and 321.824.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 321.267 is amended to read:

321.267. The following forestland may not be assessed under ORS 321.257 to 321.390:

(1) Forestland assessed by the Department of Revenue pursuant to ORS 308.505 to 308.665, 308.805 to 308.820 and 308.990.

(2) Except as provided in ORS 321.347, land that is prepared using intensive cultivation and tilling and on which all unwanted plant growth is controlled continuously for the exclusive purpose of growing Christmas trees.

(3) Land used for the purpose of growing hardwood timber, including but not limited to hybrid cottonwood, if:

(a) The land is prepared using intensive cultivation methods and is cleared of competing vegetation for at least three years after tree planting;

(b) The timber is of a species marketable as fiber for inclusion in the furnish for manufacturing paper products;

(c) The timber is harvested on a rotation cycle within [12] **20** years after planting; and

(d) The land and timber are subject to intensive agricultural practices such as fertilization, insect and disease control, cultivation and irrigation.

(4) Small tract forestland qualified under ORS 321.700 to 321.754 and timber harvested from small tract forestland qualified under ORS 321.700 to 321.754.

SECTION 2. ORS 321.824 is amended to read:

321.824. (1) Lands assessed by the Department of Revenue pursuant to ORS 308.505 to 308.665 or 308.805 to 308.820 may not be assessed under ORS 321.805 to 321.855.

(2) Land used exclusively for growing cultured Christmas trees may not be assessed under ORS 321.805 to 321.855.

(3) Land that is used to grow hardwood timber, including but not limited to hybrid cottonwood, may not be assessed under ORS 321.805 to 321.855 if:

(a) The land is prepared using intensive cultivation methods and is cleared of competing vegetation for at least three years after tree planting;

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 (b) The timber is of a species marketable as fiber for inclusion in the furnish for manufacturing
2 paper products;

3 (c) The timber is harvested on a rotation cycle within [12] **20** years after planting; and

4 (d) The land and timber are subject to intensive agricultural practices such as fertilization, in-
5 sect and disease control, cultivation and irrigation.

6 (4) Nothing contained in ORS 321.805 to 321.855 shall prevent:

7 (a) The collection of ad valorem property taxes that became a lien against timber prior to July
8 1, 1962.

9 (b) The collection of taxes, charges or assessments made pursuant to law for protection.

10 (c) The collection of taxes levied under the provisions of ORS 321.005 to 321.185 and 321.560 to
11 321.600.

12 **SECTION 3. The amendments to ORS 321.267 and 321.824 by sections 1 and 2 of this 2007**
13 **Act apply to assessments for property tax years beginning on or after July 1, 2008.**

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