

76TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: HB 3626  
CARRIER:

REVENUE: May have revenue impact, no statement issued

FISCAL: May have fiscal impact, no statement issued

Preliminary

Action:

Vote:

Yeas:

Nays:

Exc.:

MEASURE: HB 3626  
EXHIBIT: C  
HOUSE REVENUE COMMITTEE  
DATE: 5/4/2011 PAGES: 1  
SUBMITTED BY: CHRISTINE BRONIAK

Prepared By: Christine Broniak, Economist

Meeting Dates: 5/4

**WHAT THE BILL DOES:** Allows person to claim special assessment for farmland used in farming less than five years if person presents a plan to make sufficient farming-related investments in property. Directs the Department of Revenue to adopt rules for the administration and enforcement of requirements by county assessors, the process and timelines for the presentation of the investment plan, and the types and amounts of investments that would qualify the farmland or farm parcel for farm use special assessment.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** The special assessment of farm use applies to land in exclusive farm use zones that is used exclusively for farmland. In cases where land is not in an exclusive farm use zone, it may still qualify for farm use special assessment if the land has been used exclusively for farm use in the two years preceding application for farm use special assessment, meets farm income requirements, and complies with application requirements. This measure would allow farm lands in use for less than 5 years to qualify for farm use special assessment even if they do not meet farm income requirements if the owner presents a plan to generate the required income within the first 5 years that the property is used for exclusive farm use. The measure includes the provision that disqualification from special assessment would not occur if the plan is implemented in good faith and fails to produce the required farm income.

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