

House Bill 2788

Sponsored by Representative BUCKLEY

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**.

Includes disposing of food by donation to local food bank or school as farm use for purposes of property tax special assessment.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to farm use; creating new provisions; amending ORS 308A.056; and prescribing an effective
3 date.

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

5 **SECTION 1.** ORS 308A.056, as amended by section 5, chapter 74, Oregon Laws 2012, is amended
6 to read:

7 308A.056. (1) As used in ORS 308A.050 to 308A.128, "farm use" means the current employment
8 of land for the primary purpose of obtaining a profit in money by:

9 (a) Raising, harvesting and selling crops.

10 (b) Feeding, breeding, managing or selling livestock, poultry, fur-bearing animals or honeybees
11 or the produce thereof.

12 (c) Dairying and selling dairy products.

13 (d) Stabling or training equines, including but not limited to providing riding lessons, training
14 clinics and schooling shows.

15 (e) Propagating, cultivating, maintaining or harvesting aquatic species and bird and animal
16 species to the extent allowed by the rules adopted by the State Fish and Wildlife Commission.

17 (f) On-site constructing and maintaining equipment and facilities used for the activities described
18 in this subsection.

19 (g) Preparing, storing or disposing of, by marketing, **donation to a local food bank or school**
20 or otherwise, the products or by-products raised for human or animal use on land described in this
21 section.

22 (h) Implementing a remediation plan previously presented to the assessor for the county in
23 which the land that is the subject of the plan is located.

24 (i) Using land described in this section for any other agricultural or horticultural use or animal
25 husbandry or any combination thereof.

26 (2) "Farm use" does not include the use of land subject to timber and forestland taxation under
27 ORS chapter 321, except land used exclusively for growing cultured Christmas trees or land de-
28 scribed in ORS 321.267 (3) or 321.824 (3) (relating to land used to grow certain hardwood timber,
29 including hybrid cottonwood).

30 (3) For purposes of this section, land is currently employed for farm use if the land is:

31 (a) Farmland, the operation or use of which is subject to any farm-related government program;

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) Land lying fallow for one year as a normal and regular requirement of good agricultural
2 husbandry;

3 (c) Land planted in orchards or other perennials, other than land specified in paragraph (d) of
4 this subsection, prior to maturity;

5 (d) Land not in an exclusive farm use zone that has not been eligible for assessment at special
6 farm use value in the year prior to planting the current crop and has been planted in orchards,
7 cultured Christmas trees or vineyards for at least three years;

8 (e) Wasteland, in an exclusive farm use zone, dry or covered with water, neither economically
9 tillable nor grazeable, lying in or adjacent to and in common ownership with farm use land and that
10 is not currently being used for any economic farm use;

11 (f) Except for land under a single family dwelling, land under buildings supporting accepted
12 farming practices, including the processing facilities allowed by ORS 215.213 (1)(u) and 215.283 (1)(r)
13 and the processing of farm crops into biofuel as commercial activities in conjunction with farm use
14 under ORS 215.213 (2)(c) and 215.283 (2)(a);

15 (g) Water impoundments lying in or adjacent to and in common ownership with farm use land;

16 (h) Any land constituting a woodlot, not to exceed 20 acres, contiguous to and owned by the
17 owner of land specially valued for farm use even if the land constituting the woodlot is not utilized
18 in conjunction with farm use;

19 (i) Land lying idle for no more than one year when the absence of farming activity is the result
20 of the illness of the farmer or a member of the farmer's immediate family, including injury or
21 infirmity, regardless of whether the illness results in death;

22 (j) Land described under ORS 321.267 (3) or 321.824 (3) (relating to land used to grow certain
23 hardwood timber, including hybrid cottonwood);

24 (k) Land subject to a remediation plan previously presented to the assessor for the county in
25 which the land that is the subject of the plan is located; or

26 (L) Land used for the processing of farm crops into biofuel, as defined in ORS 315.141, if:

27 (i) Only the crops of the landowner are being processed;

28 (ii) The biofuel from all of the crops purchased for processing into biofuel is used on the farm
29 of the landowner; or

30 (iii) The landowner is custom processing crops into biofuel from other landowners in the area
31 for their use or sale.

32 (4) As used in this section:

33 (a) "Accepted farming practice" means a mode of operation that is common to farms of a similar
34 nature, necessary for the operation of these similar farms to obtain a profit in money and custom-
35 arily utilized in conjunction with farm use.

36 (b) "Cultured Christmas trees" means trees:

37 (A) Grown on lands used exclusively for that purpose, capable of preparation by intensive cul-
38 tivation methods such as plowing or turning over the soil;

39 (B) Of a marketable species;

40 (C) Managed to produce trees meeting U.S. No. 2 or better standards for Christmas trees as
41 specified by the Agricultural Marketing Service of the United States Department of Agriculture; and

42 (D) Evidencing periodic maintenance practices of shearing for Douglas fir and pine species, weed
43 and brush control and one or more of the following practices:

44 (i) Basal pruning;

45 (ii) Fertilizing;

- 1 (iii) Insect and disease control;
- 2 (iv) Stump culture;
- 3 (v) Soil cultivation; or
- 4 (vi) Irrigation.

5 **SECTION 2. The amendments to ORS 308A.056 by section 1 of this 2013 Act apply to**
6 **property tax years beginning on or after July 1, 2013.**

7 **SECTION 3. This 2013 Act takes effect on the 91st day after the date on which the 2013**
8 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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