

**Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session**  
**PRELIMINARY STAFF MEASURE SUMMARY**  
**Senate Committee On Finance and Revenue**

**MEASURE: SB 658**

**Fiscal:** May have fiscal impact, but no statement yet issued

**Revenue:** May have revenue impact, but no statement yet issued

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**Action Date:**

**Action:**

**Meeting Dates:**

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**WHAT THE MEASURE DOES:**

Allows owners of land in Portland that was disqualified from western Oregon forestland special assessment for property tax year beginning on July 1, 2011, to request directly from State Fish and Wildlife Commission designation of land as eligible for wildlife habitat special assessment. If land is granted wildlife habitat special assessment, provides for deferral of additional taxes due upon disqualification of land from western Oregon forestland special assessment if unpaid at time of application for deferral.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

Land that is specially assessed as forest land receives an assessment at per-acre values annually determined by the Department of Revenue. Failure to keep the land in a forest condition results in a disqualification from forest land special assessment and a requirement that the difference between the taxes for specially assessed value and regularly assessed value be paid for up to five past years upon disqualification. Special assessment as wildlife habitat can be given to owners of property zoned as exclusive farm use, forest use, or mixed farm and forest use who apply to the Department of Fish and Wildlife with a wildlife habitat conservation management plan if the land contains significant wildlife habitat. The assessments for wildlife habitat are in participating counties only. Wildlife habitat special assessment results in an assessment the same as the farm or forest special assessment values.