



POLK COUNTY

POLK COUNTY COURTHOUSE ★ OFFICE: 503-623-8391 ★ FAX: 503-831-3015
DALLAS, OREGON 97338-3180

ASSESSOR'S OFFICE
DOUGLAS SCHMIDT
Assessor

HB 2723

House Committee on Rural Communities, Land Use and Water

March 31, 2015

Chair Clem, members of the committee. My name is Douglas Schmidt and I am the Polk County Assessor.

The intent of HB 2723 appears to be the goal of promoting the utilization of urban land for community agriculture production. However, from an administration position, I would ask that several points be clarified to try and avoid uncertainty and confusion. It is possible the writer of the bill intended some of my concerns to be addressed in Rule, but I will bring them before you today anyway.

- 1) Will there be an application and/or fee required for this Special Assessment?
- 2) Is the "Urban Agriculture Incentive Zone" a required zone change or only an area or a parcel similar to the Enterprise Zone designation?
- 3) "Small Scale Urban Agricultural Production" Page 1 line 9. What is the definition for small scale urban agricultural production? Would a chicken on a city lot qualify? Can it be solely for the owners use and still qualify?
- 4) What is the "use" requirement of the property on Page 1 line 9? Does use mean having the whole property in some form of production prior to the agreement or application, similar to other farm use requirements? Can part of the property not be in use for a year or two and still qualify that portion? Can only a portion of a property qualify for Special Assessment? If only a portion of the property is in use, does the whole property qualify? If only a single 100 square foot plot is used, is that all that qualifies for Special Assessment?
- 5) Will there be minimum income requirements to qualify the property for the Special Assessment? ORS 308A.071 lists the income requirements for land to qualify for Special Assessment on Non-EFU land.
- 6) Will there be a maximum income requirement the property or owner cannot exceed?
Can someone lease out 100 square foot plots at \$100 per year and still get the Farmland Special Assessment.
10,000 sq. ft. lot with 50 plots at \$100 each = \$5,000.
1 acre industrial land (43,460 sq. ft.) with 210 plots at \$100 each = \$21,000.

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7) Is this Special Assessment envisioned as available to any parcel?

Commercial – Half acre commercial site in West Salem - \$291,480. Half acre Specially Assessed Farm Land in Polk County - \$1,008 and Maximum Specially Assessed Value of \$535. (estimated \$3,940 tax reduction)

8) Page 1 line 7 “Unimproved Land”. Is this excess land on a large improved lot or is this a parcel where no improvement exists?

9) Page 1 lines 10 and 11 “same manner as farmland is assessed under ORS 308A.107.” Specially Assessed Value for farmland is based off the rent a farmer will pay for specific soil classes of land in a specific area. Urban areas have no rent information or land soil classes identified.

10) Page 1 lines 12 thru 14 “disqualified for no longer being used”. This is similar to the qualification question of when is the property “used”. Use needs to be defined so the property can be qualified and disqualified.

Thank you for your time today. If you have questions I will try and answer them.

Douglas Schmidt
Polk County Assessor