

**PRELIMINARY STAFF MEASURE SUMMARY****CARRIER:**

Senate Committee on Environment and Natural Resources

**REVENUE: Minimal revenue impact, no statement issued****FISCAL: Minimal fiscal impact, no statement issued****Subsequent Referral: None****Action:****Vote:****Yeas:****Nays:****Exc.:**

House Vote: Ayes, 54; Excused, 6

**Prepared By:** Dan Roper, Administrator**Meeting Dates:** 4/22

**WHAT THE MEASURE DOES:** Allows owner of small forestland subject to reforestation requirements under Oregon Forest Practices Act to establish wildlife food plots within boundaries of forestland without affecting small tract forestland assessment. Limits combined size of wildlife food plots to: 2.5 percent of small forestland if forestland is 500 acres or less in size, 2.0 percent of small forestland if forestland is more than 500 acres but not more than 1,000 acres in size, and 1.0 percent of small forestland if forestland is more than 1,000 acres in size. Requires State Board of Forestry to adopt rules for wildlife food plots and consult with State Department of Fish and Wildlife. Clarifies establishment of wildlife food plot as forest practice superseding contrary reforestation requirement and requires notice to State Forester upon certain actions. Defines small forestland and wildlife food plot for purposes of Act. Applies to wildlife food plots established on or after effective date of Act.

**ISSUES DISCUSSED:****EFFECT OF COMMITTEE AMENDMENT:**

**BACKGROUND:** Oregon's Small Tract Forestland (STF) Program allows forestland owners to delay paying part of their annual property taxes until their timber is harvested. This tax on harvest is known as the STF severance tax. Under the STF Program, a landowner pays annual property taxes on 20 percent of the forestland's special assessment value. The STF severance tax is designed to recover the remaining 80 percent when timber is harvested.

The Oregon Forest Practices Act applies to activities that are part of the commercial growing and harvesting of forest trees, including timber harvesting, road construction and maintenance, pesticide and fertilizer use, and reforestation. Reforestation is required if the post-harvesting numbers of residual seedlings, saplings, and trees are below rule-specified levels, and Oregon holds the forest landowner responsible for reforestation. Failure to reforest can result in a citation, an order to repair the condition, a fine up to \$5000, and removal from forestland tax deferral with a bill for back taxes.

The establishment of wildlife food plots can promote improved wildlife nutrition on forestlands that otherwise are primarily managed for tree harvest and reforestation. The dedication of land to wildlife food plots may run counter to the reforestation requirements of the Oregon Forest Practices Act affecting the STF's assessment provisions.

House Bill 3013 A would allow owners of small forestlands subject to reforestation requirements to establish wildlife food plots within the boundaries of small forestlands without affecting small tract forestland assessments.

4/21/2015 10:56:00 AM \*

***This summary has not been adopted or officially endorsed by action of the committee.***

Committee Services Form – 2015 Regular Session