

D R A F T

SUMMARY

Digest: The Act would make it so that land would not have to pay additional tax when the land is disqualified from a forest special assessment due to pests or disease. (Flesch Readability Score: 60.7).

Provides that additional taxes otherwise imposed upon disqualification of land from certain forestland special assessment programs may not be collected if the disqualification is due to the suspension of reforestation requirements as a result of insects or disease.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to natural resources; creating new provisions; amending ORS
3 308A.707; and prescribing an effective date.

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

5 **SECTION 1. Section 2 of this 2026 Act is added to and made a part**
6 **of ORS 308A.700 to 308A.733.**

7 **SECTION 2. (1) This section applies to land that is qualified for**
8 **special assessment under:**

9 **(a) ORS 321.358, relating to classification as designated forestland**
10 **in western Oregon;**

11 **(b) ORS 321.839, relating to classification as designated forestland**
12 **in eastern Oregon; and**

13 **(c) ORS 321.709, relating to qualification as small tract forestland.**

14 **(2) Notwithstanding ORS 308A.703 and 308A.707, additional taxes**
15 **may not be imposed or collected on land described in subsection (1)**
16 **of this section that is disqualified from special assessment solely be-**
17 **cause, due to insects or disease:**

1 **(a) The State Forester has suspended the density and stocking re-**
2 **quirements for reforestation on the land; and**

3 **(b) The land is subject to an alternate plan approved by the State**
4 **Forester under ORS 527.745.**

5 **(3) To obtain the benefit of this section, the landowner must submit**
6 **the approved alternate plan to the county assessor no later than July**
7 **1 of the property tax year to which the benefit relates.**

8 **SECTION 3.** ORS 308A.707 is amended to read:

9 308A.707. (1) Notwithstanding ORS 308A.706, **and except as provided in**
10 **section 2 of this 2026 Act**, additional taxes shall be imposed on land that
11 is disqualified from small tract forestland assessment under ORS 321.712 or
12 321.716. If after disqualification the land remains specially assessed under a
13 special assessment program described in ORS 308A.706 (1)(d)(A) to (D), (F)
14 or (G), the additional taxes shall be computed under subsection (2) of this
15 section. If after disqualification the land is not specially assessed under a
16 program described in ORS 308A.706 (1)(d)(A) to (D), (F) or (G), the additional
17 taxes shall be computed under subsection (3) of this section.

18 (2)(a) The additional taxes for disqualified small tract forestland that is
19 qualified for special assessment under a program described in ORS 308A.706
20 (1)(d)(A) to (D), (F) or (G) shall be equal to the difference between the taxes
21 assessed against the land under ORS 321.700 to 321.754 and the taxes that
22 would have been assessed against the land:

23 (A) Under ORS 321.257 to 321.390, if the land is located in western
24 Oregon; or

25 (B) Under ORS 321.805 to 321.855, if the land is located in eastern Oregon.

26 (b) The number of years for which additional taxes shall be calculated
27 shall equal the lesser of 10 years or the number of consecutive years the land
28 has been assessed as small tract forestland.

29 (3)(a) The additional taxes for disqualified small tract forestland that is
30 not qualified for special assessment under a program described in ORS
31 308A.706 (1)(d)(A) to (D), (F) or (G) shall be equal to the sum of:

1 (A) The amount determined under subsection (2) of this section; and

2 (B) The difference between the taxes that would have been assessed
3 against the land under ORS 321.257 to 321.390, if located in western Oregon,
4 or ORS 321.805 to 321.855, if located in eastern Oregon, and the taxes that
5 would otherwise have been assessed against the land, for the lesser of the
6 number of consecutive years the land was forestland or five years.

7 (b) Notwithstanding paragraph (a)(B) of this subsection, if any provision
8 of ORS 308A.700 to 308A.733 would cause the deferral or elimination of ad-
9 ditional taxes that are imposed under ORS 308A.703 or 308A.712, that pro-
10 vision shall also cause the deferral or elimination of the additional taxes
11 imposed under paragraph (a)(B) of this subsection, under the same terms,
12 requirements and conditions that additional taxes under ORS 308A.700 to
13 308A.733 are deferred or eliminated.

14 (4) The additional taxes described in this section shall be imposed and
15 collected at the same time and in the same manner as additional taxes de-
16 scribed in ORS 308A.703 are imposed and collected.

17 (5) The additional taxes described in this section shall be deemed assessed
18 and imposed in the year to which the additional taxes relate.

19 (6) The amount determined to be due under this section may be paid to
20 the tax collector prior to the time of the next general property tax roll,
21 pursuant to the provisions of ORS 311.370.

22 (7) As used in this section, “forestland,” “western Oregon” and “eastern
23 Oregon” have the meanings given those terms in ORS 321.700.

24 **SECTION 4. This 2026 Act takes effect on the 91st day after the date**
25 **on which the 2026 regular session of the Eighty-third Legislative As-**
26 **sembly adjourns sine die.**

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