

# House Bill 4004

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Agriculture, Land Use, Natural Resources, and Water for Representatives Ken Helm, Mark Owens)

## 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**. The statement includes a measure digest written in compliance with applicable readability standards.

**Digest:** The Act would make it so that additional tax would not have to be paid on land that 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

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

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

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

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

- (a) ORS 321.358, relating to classification as designated forestland in western Oregon;**
- (b) ORS 321.839, relating to classification as designated forestland in eastern Oregon; and**
- (c) ORS 321.709, relating to qualification as small tract forestland.**

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

**(a) The State Forester has suspended the density and stocking requirements for reforestation on the land; and**

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

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

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

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

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

5       (A) Under ORS 321.257 to 321.390, if the land is located in western Oregon; or  
6       (B) Under ORS 321.805 to 321.855, if the land is located in eastern Oregon.

7       (b) The number of years for which additional taxes shall be calculated shall equal the lesser of  
8 10 years or the number of consecutive years the land has been assessed as small tract forestland.

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

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

13       (B) The difference between the taxes that would have been assessed against the land under ORS  
14 321.257 to 321.390, if located in western Oregon, or ORS 321.805 to 321.855, if located in eastern  
15 Oregon, and the taxes that would otherwise have been assessed against the land, for the lesser of  
16 the number of consecutive years the land was forestland or five years.

17       (b) Notwithstanding paragraph (a)(B) of this subsection, if any provision of ORS 308A.700 to  
18 308A.733 would cause the deferral or elimination of additional taxes that are imposed under ORS  
19 308A.703 or 308A.712, that provision shall also cause the deferral or elimination of the additional  
20 taxes imposed under paragraph (a)(B) of this subsection, under the same terms, requirements and  
21 conditions that additional taxes under ORS 308A.700 to 308A.733 are deferred or eliminated.

22       (4) The additional taxes described in this section shall be imposed and collected at the same time  
23 and in the same manner as additional taxes described in ORS 308A.703 are imposed and collected.

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

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

28       (7) As used in this section, "forestland," "western Oregon" and "eastern Oregon" have the  
29 meanings given those terms in ORS 321.700.

30       **SECTION 4. This 2026 Act takes effect on the 91st day after the date on which the 2026**  
31 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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