

Requested by Representative BOSHART DAVIS

**PROPOSED AMENDMENTS TO  
HOUSE BILL 4130**

1 On page 1 of the printed bill, line 2, after the semicolon delete the rest  
2 of the line and insert “creating new provisions; and amending ORS 308A.056,  
3 308A.062 and 308A.077.”.

4 Delete lines 4 through 30 and delete pages 2 and 3 and insert:

5 **“SECTION 1.** ORS 308A.056 is amended to read:

6 “308A.056. (1) As used in ORS 308A.050 to 308A.128, ‘farm use’ means the  
7 current employment of land for the primary purpose of obtaining a profit in  
8 money by:

9 “(a) Raising, harvesting and selling crops.

10 “(b) Feeding, breeding, managing or selling livestock, poultry, fur-bearing  
11 animals or honeybees or the produce thereof.

12 “(c) Dairying and selling dairy products.

13 “(d) Stabling or training equines, including but not limited to providing  
14 riding lessons, training clinics and schooling shows.

15 “(e) Propagating, cultivating, maintaining or harvesting aquatic species  
16 and bird and animal species to the extent allowed by the rules adopted by  
17 the State Fish and Wildlife Commission.

18 “(f) On-site constructing and maintaining equipment and facilities used  
19 for the activities described in this subsection.

20 “(g) Preparing, storing or disposing of, by marketing, donation to a local  
21 food bank or school or otherwise, the products or by-products raised for hu-

1 man or animal use on land described in this section.

2 “(h) Implementing a remediation plan previously presented to the assessor  
3 for the county in which the land that is the subject of the plan is located.

4 “(i) Using land described in this section for any other agricultural or  
5 horticultural use or animal husbandry or any combination thereof.

6 “(2) ‘Farm use’ does not include the use of land subject to timber and  
7 forestland taxation under ORS chapter 321, except land used exclusively for  
8 growing cultured Christmas trees or land described in ORS 321.267 (3) or  
9 321.824 (3) (relating to land used to grow certain hardwood timber, including  
10 hybrid cottonwood).

11 “(3) For purposes of this section, land is currently employed for farm use  
12 if the land is:

13 “(a) Farmland, the operation or use of which is subject to any farm-  
14 related government program;

15 “(b) Land lying fallow for one year as a normal and regular requirement  
16 of good agricultural husbandry;

17 “(c) Land planted in orchards or other perennials, other than land speci-  
18 fied in paragraph (d) of this subsection, prior to maturity;

19 “(d) Land not in an exclusive farm use zone that has not been eligible for  
20 assessment at special farm use value in the year prior to planting the current  
21 crop and has been planted in orchards, cultured Christmas trees or vineyards  
22 for at least three years;

23 “(e) Wasteland, in an exclusive farm use zone, dry or covered with water,  
24 neither economically tillable nor grazeable, lying in or adjacent to and in  
25 common ownership with farm use land and that is not currently being used  
26 for any economic farm use;

27 “(f) Except for land under a single family dwelling, land under buildings  
28 supporting accepted farming practices[, *including the processing facilities al-*  
29 *lowed by ORS 215.255 and the processing of farm crops into biofuel as com-*  
30 *mercial activities in conjunction with farm use under ORS 215.213 (2)(c) and*

1 215.283 (2)(a)];

2 “(g) Land under processing facilities, including adjacent land used  
3 in conjunction with the processing facility;

4 “[(g)] (h) Water impoundments lying in or adjacent to and in common  
5 ownership with farm use land;

6 “[(h)] (i) Any land constituting a woodlot, not to exceed 20 acres, con-  
7 tiguous to and owned by the owner of land specially valued for farm use even  
8 if the land constituting the woodlot is not utilized in conjunction with farm  
9 use;

10 “[(i)] (j) Land lying idle for no more than one year when the absence of  
11 farming activity is the result of the illness of the farmer or a member of the  
12 farmer’s immediate family, including injury or infirmity, regardless of  
13 whether the illness results in death;

14 “[(j)] (k) Land described under ORS 321.267 (3) or 321.824 (3) (relating to  
15 land used to grow certain hardwood timber, including hybrid cottonwood);

16 “[(k)] (L) Land subject to a remediation plan previously presented to the  
17 assessor for the county in which the land that is the subject of the plan is  
18 located; or

19 “[(L)] (m) Land used for the processing of farm crops into biofuel, as de-  
20 fined in ORS 315.141, if:

21 “(A) Only the crops of the landowner are being processed;

22 “(B) The biofuel from all of the crops purchased for processing into  
23 biofuel is used on the farm of the landowner; or

24 “(C) The landowner is custom processing crops into biofuel from other  
25 landowners in the area for their use or sale.

26 “(4) As used in this section:

27 “(a) ‘Accepted farming practice’ means a mode of operation that is com-  
28 mon to farms of a similar nature, necessary for the operation of these similar  
29 farms to obtain a profit in money and customarily utilized in conjunction  
30 with farm use.

1       “(b) ‘Cultured Christmas trees’ means trees:  
2       “(A) Grown on lands used exclusively for that purpose, capable of prepa-  
3 ration by intensive cultivation methods such as plowing or turning over the  
4 soil;  
5       “(B) Of a marketable species;  
6       “(C) Managed to produce trees meeting U.S. No. 2 or better standards for  
7 Christmas trees as specified by the Agricultural Marketing Service of the  
8 United States Department of Agriculture; and  
9       “(D) Evidencing periodic maintenance practices of shearing for Douglas  
10 fir and pine species, weed and brush control and one or more of the following  
11 practices:  
12       “(i) Basal pruning;  
13       “(ii) Fertilizing;  
14       “(iii) Insect and disease control;  
15       “(iv) Stump culture;  
16       “(v) Soil cultivation; or  
17       “(vi) Irrigation.  
18       **“(c) ‘Preparing’ products or by-products described in subsection**  
19 **(1)(g) of this section includes but is not limited to cleaning, treating,**  
20 **cutting, pressing, sorting and packaging.**  
21       **“(d) ‘Processing facility’ means:**  
22       **“(A) A facility for the processing of farm products as defined in**  
23 **ORS 215.255, whether or not located on land within a farm use zone**  
24 **and without regard to the amount of floor area dedicated to farm**  
25 **product processing; or**  
26       **“(B) A facility approved for the processing of farm crops into**  
27 **biofuel as commercial activities in conjunction with farm use as de-**  
28 **scribed in ORS 215.213 (2)(c) and 215.283 (2)(a).**  
29       **“SECTION 2. ORS 308A.062 is amended to read:**  
30       **“308A.062. (1) Any land that is within an exclusive farm use zone and that**

1 is used exclusively for farm use shall qualify for farm use special assessment  
2 under ORS 308A.050 to 308A.128, unless disqualified under other provisions  
3 of law.

4 “(2) Whether farmland qualifies for special assessment under this section  
5 shall be determined as of January 1 of the assessment year. However, if land  
6 so qualified becomes disqualified prior to July 1 of the same assessment year,  
7 the land shall be valued under ORS 308.232, at its real market value as de-  
8 fined by law without regard to this section, and shall be assessed at its as-  
9 sessed value under ORS 308.146 or as otherwise provided by law. If the land  
10 becomes disqualified on or after July 1, the land shall continue to qualify for  
11 special assessment as provided in this section for the current tax year.

12 “(3)(a) **An owner of exclusive farm use land seeking special assess-**  
13 **ment for land employed in farm use as described in ORS 308A.056 (3)(g)**  
14 **must file an application with the county assessor on or before April 1**  
15 **of the first assessment year for which the assessment is sought. The**  
16 **applicant must include any information as may reasonably be required**  
17 **to demonstrate that the exclusive farm use land for which the appli-**  
18 **cant seeks special assessment is under or used in conjunction with a**  
19 **processing facility as defined in ORS 308A.056.**

20 “(b) **There shall be attached to each application the affidavit or af-**  
21 **firmation of the applicant that the statements contained in the appli-**  
22 **cation are true.**

23 “**SECTION 3.** ORS 308A.077 is amended to read:

24 “308A.077. (1) Any owner of nonexclusive farm use zone farmland entitled  
25 to special assessment under ORS 308A.068 must, to secure the assessment,  
26 [*make application therefor to*] **file an application with** the county assessor  
27 on or before April 1 of the first year in which the assessment is desired.

28 “(2)(a)(A) The application shall be made upon forms prepared by the De-  
29 partment of Revenue and supplied by the county assessor and shall include  
30 any information as may reasonably be required to determine the entitlement

1 of the applicant.

2 “(B) An application seeking special assessment for nonexclusive  
3 farm use zone farmland employed in farm use as described in ORS  
4 308A.056 (3)(g) must include information demonstrating that the facil-  
5 ity meets the definition of a processing facility under ORS 308A.056.

6 “(b) The application may be signed by any one of the following:

7 “(A) The owner of the farmland who holds an estate therein in fee simple  
8 or for life.

9 “(B) Any one of tenants in common or tenants by the entirety, holding  
10 an estate in the farmland in fee simple or for life.

11 “(C) Any person of legal age, duly authorized in writing to sign an ap-  
12 plication on behalf of any person described in subparagraph (A) or (B) of this  
13 paragraph.

14 “(D) The guardian or conservator of an owner, or the executor or admin-  
15 istrator of an owner’s estate.

16 “(E) The purchaser of the fee simple or life estate of an owner under a  
17 contract of sale.

18 “(c) The assessor or the deputy of the assessor may not approve an ap-  
19 plication signed by a person whose authority to sign is not a matter of public  
20 record unless there is filed with the assessor a true copy of the deed, con-  
21 tract of sale, power of attorney or other appropriate instrument evidencing  
22 the signer’s interest or authority. When filed with the assessor only, such  
23 instrument shall not constitute a public record.

24 “(3) There shall be attached to each application the affidavit or affirma-  
25 tion of the applicant that the statements contained [*therein*] **in the appli-  
26 cation** are true.

27 “**SECTION 4. The amendments to ORS 308A.056, 308A.062 and  
28 308A.077 by sections 1 to 3 of this 2026 Act apply to property tax years  
29 beginning on or after July 1, 2027.”.**

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