

Assessment of Farmland in an Exclusive Farm-Use Zone

What land qualifies for farm-use assessment?

If land is in an EFU zone and is used primarily to make a profit by farming, it qualifies for special farm-use assessment. The qualification of farmland for special assessment is determined as of January 1. To qualify, your land must currently be used, and have been used in the previous year exclusively for farm use (see farm use definition below). Farm use defined Oregon Revised Statute 308A.056 defines “farm use” in part, as follows: As used in ORS 308A.050 to 308A.128, “farm use” means the current employment of land for the primary purpose of obtaining a profit in money by:

- Raising, harvesting, and selling crops;
- Feeding, breeding, managing or selling livestock, poultry, fur-bearing animals or honeybees or the produce thereof;
- Dairying and selling dairy products.
- Stabling or training equines, including but not limited to providing riding lessons, training clinics and schooling shows;
- Propagating, cultivating, maintaining or harvesting aquatic species and bird and animal species to the extent allowed by the rules adopted by the State Fish and Wildlife Commission;
- On-site constructing and maintaining equipment and facilities used for the activities described in this subsection;
- Preparing, storing or disposing of, by marketing, donation to a local food bank or school or otherwise, the products or by-products raised for human or animal use on land described in this section;
- Implementing a remediation plan previously presented to the assessor for the county in which the land that is the subject of the plan is located;
- Using land described in this section for any other agricultural or horticultural use or animal husbandry or any combination thereof. Farm use may also include:
- Water impoundments lying in or adjacent to and in common ownership with the farm-use land;
- A woodlot, not to exceed 20 acres, contiguous to and owned by the owner of the farm-use land;
- Wastelands, dry or covered with water, neither economically tillable nor grazeable, lying in or adjacent to, and in common ownership with the farm-use land;
- Land under farm related buildings and certain processing facilities.

Land under dwellings and on-site developments to the homesite used in conjunction with the farming operation receives a special valuation. The farming activity needs to be in accordance with an “accepted farming practice,” which means the farming is conducted in a “mode of operation that is common to farms of a similar nature, necessary for the operation of such farms to obtain a profit in money, and customarily utilized in conjunction with farm use.” “Accepted farming practice “ varies widely depending on the farming activity being conducted and geographical differences. An excellent source of information is the county’s Oregon State University Extension Service.

Supporting Documents

Assessment of Farmland in an Exclusive Farm-Use Zone Publication 58.89 KB