

# **FARM PROGRAMS**

The Farm Special Assessment programs available to the residents of Coos County result in tax savings for individuals.

The two programs are EXCLUSIVE FARM USE (EFU) and NON-EXCLUSIVE FARM USE. The difference in the two programs depends on whether your property falls in a zoned EFU area or non-zoned EFU area like Forest, CREMP, RR, IND, etc.

The special assessment rates are the same for both EFU and Non-EFU.

## **EXCLUSIVE FARM USE**

Land within an EFU zone automatically qualifies for farm use special assessment if there is an active bona fide farm operating with an intent to make a profit from farming as defined under ORS 308A.056.

## **Non-EXCLUSIVE FARM USE**

Land not within an EFU zone is called Non-EFU farm land. This land can be specially assessed as farm land if it meets the same qualifications of ORS 308A.056. Non-EFU can only qualify by application and must meet the minimum income requirements outlined in ORS 308A.071. Gross Income Questionnaires are sent out annually to verify that these requirements continue to be met.

## **FARM USE DEFINED ORS 308A.056(1)**

**“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, management, and sale of, or the production of, livestock, poultry, fur-bearing animals, or honeybees;
  - Dairying and selling dairy products;
  - Stabling or training equines;
  - Breeding, raising, kenneling, or training greyhounds;
- Propagation, cultivation, maintenance, and harvesting of aquatic, bird, and animal species allowed by rules adopted by the State Fish & Wildlife Commission;
- On-site construction and maintenance of equipment and facilities used for qualifying farm activities;
- Preparation, storage, and disposal by marketing or otherwise, of the products or by-products raised on such land for human or animal use;
  - Any other agricultural or horticultural use, animal husbandry, or any combination thereof; or
- Growing cultured Christmas trees and hybrid hardwoods (cottonwoods) on cropland under intensive cultivation.