

# **FOREST PROGRAMS**

Coos County participates in two Forest special assessment programs:

**DESIGNATED FOREST LAND (DFL)** for properties over 2 acres, and

**SMALL TRACT FOREST LAND (STFL)** for properties over 10 acres.

Both programs are by application. The application forms are printable from this website. Submit your application and \$250 filing fee on or before April 1<sup>st</sup> to qualify for the next tax year. You don't need to apply every year; applications remain valid until a change occurs such as a sale, adding/removing owners, property size, etc.

## **DESIGNATED FOREST LAND – DFL**

Designated Forest land is defined as land “which is being held or used for the predominant purpose of growing and harvesting trees of a marketable species” and has been designated as forest land. The primary purpose of the land is to grow and harvest trees, even if the land is zoned for other uses. The phrase “held or used” implies a long term purpose.

### **REQUIREMENTS:**

- Minimum of 2.00 acres of marketable timber (3.00 acres if there's a residence or other improvements).
- There must be enough trees to meet the Oregon Forest Practices Act for stocking & species standards per OAR 150-321.358(4) and OAR 629-610-0050.

### **BENEFITS:**

- Designated Forestland is taxed at 100% of forestland market value.
- Additional acres beyond the minimum may be included in the farm programs – in other words - your land does not have to be exclusively locked into one special assessment program.

# **SMALL TRACT FORESTLAND - STFL**

The Small Tract Forestland (STFL) option is for property owners with a minimum of 10 acres, (11 with a residence or other improvements) but less than 5,000 acres. The primary purpose is to grow and harvest trees over a long term. Owners are taxed at 20% of the forestland market value with a severance tax covering the remaining 80% when the timber is harvested.

## **REQUIREMENTS:**

- The account must have a minimum 10 acres of timberland, but less than 5,000 acres.
- All contiguously owned properties must be in STFL – can't be a combination of DFL and STFL, but you can have other special assessments programs, such as the farm programs on any additional acres beyond the minimum 10 acres.
- Restocking after harvest must be completed within 5 years, with at least 20% replanted within the first year.

## **BENEFITS:**

- Taxes are based on 20% of forest market value.
- The property owner may qualify for home to be taxed as a specially assessed homesite.

SMALL TRACT FORESTLAND is by application only. The designation does not automatically transfer with ownership. Applications and \$250 County filing fee are due on or before April 1<sup>st</sup>.

## **HOW TO APPLY FOR DFL OR STFL:**

To apply for either forest program, click on the application heading on the [Farm/Forest screen](#). Print off [DFL](#) or [STFL](#) application. All owners must sign the application. Mail or bring in your completed application and \$250 filing fee no later than April 1<sup>st</sup>. Social Security numbers are required by the Department of Revenue on the STFL application for tracking and billing severance tax. All applications are kept in a secure file in the assessor's office.

**E-MAIL OR CALL ME WITH ANY QUESTIONS!**

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