

Account Transfer Form

Submit completed form to the lead in the section the account is transferring to

Account #: R32313 Map Tax-Lot: 083W13BA00300 Date of Request: 8/3/2016

Section From: Rural Prop Class: 551 Section To: Res Prop Class: 491

Appraiser Requesting Transfer: N/A Reason for transfer: Property was annexed into the city with a zoning change from UT-10 to RA. Was specially assessed, but no application made to roll into non-EFU farm deferral so property has been disqualified.
Lead Appraiser Review: NAH 31
Lead Clerk Transferring Account: [Signature] 8/17/16

Lead Appraiser Receiving Account: _____ Lead Clerk Receiving Account: _____

New/Changing Information:

Appraiser: _____

Comments:

Neighborhood Code: _____

Maintenance Area: _____

Land Table/Adjust: _____

Related Accounts Affected: _____

Date Completed: _____



Marion County

OREGON

ASSESSOR'S OFFICE

May 10, 2016

CLARK, ERNEST G JR 50% &
RUTH CLARK CREDIT SHELTER TR
C/O STAN BUTTERFIELD PC
PO BOX 3465
SALEM, OR 97302

RE: Account Number(s) – R32313
Location – 2752 BOONE RD SE SALEM, OR

Dear Property Owner(s):

We recently received notification from the City of Salem that your property has been annexed into the city [Annexation #15-13 (C-710)]. This acreage is now zoned Residential Agriculture (RA).

We will be removing 5.53 acres from the EFU Zoned Farmland special assessment program for the tax year 2016-2017 by June 30, 2016. You may wish to roll these acres over into the Non-EFU Zoned Farmland special assessment program by application. Enclosed is a flyer explaining this program and applications that would need to be returned to this office by no later than **August 1, 2016**.

You will note that one of the main differences between the Zoned and Non-EFU Zoned farm deferral programs is:

The property is required to make a minimum income for that portion of the land that is in Non-EFU Zoned farmland. You will be required to provide proof of farm income in the amount of at least \$100 per acre of Non-EFU Zoned farmland for land you farm yourself, with a minimum of \$650 gross annually if parcel is 6.5 acres or less.

This will be verified by the Assessor's Office by means of an annual Gross Farm Income Questionnaire. You will have up to 5 years to meet the income requirement (ORS 308A.724) There are other programs you may wish to consider also. (See enclosed)

The disqualification will require a market-based value as calculated under ORS 308.156 and the placement of a Potential Additional Tax Liability, which represents the latest 5 years of deferred taxes. The disqualification may be appealed to the Oregon Tax Court, Magistrate Division, within 90 days of receipt of the final notice in accordance with ORS 305.275 and 305.280. There will be a \$240 fee payable to the Magistrate. Appeal forms are available in the Assessor's Office or from the Magistrate Division.

If you have any questions concerning this action, please feel free to contact me at (503) 588-3570 or by e-mail at rwriters@co.marion.or.us.

Sincerely,

Robb Witters
Rural Appraisal Section Supervisor
RW:ak

[Enclosures]

Tom Rohlifing, Assessor
Steve Miner, Chief Deputy Assessor
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