

# ACCOUNT TRANSFER FORM

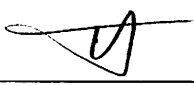
ACCOUNT NUMBER: 2346785

MAP TAX LOT: 082005 02001

To transfer an account from one section to another please fill out the following form:  
When completed, give the form to the lead in the section the account is transferring to.

Date of Request 6/21/10

	Section	Property Class
TRANSFER FROM:	<u>COM</u>	<u>C40</u>
TRANSFER TO:	<u>FARM</u>	<u>540</u>

REASON FOR TRANSFER	FILED NEW FARM LEASE
APPRAISER requesting transfer	JANE ALLEN
LEAD APPRAISER review	GRIS (REMOVED EXEMPTION)
LEAD CLERK transferring account	
LEAD APPRAISER receiving account	
New or changing information →	Franchise Appraiser _____
	Neighborhood Code _____
	Maintenance Area _____
<i>MFS accounts may be affected when accounts are transferred from one section to another</i> →	Land Table/Adjust _____
	Related Accts Affected _____
LEAD CLERK receiving transfer	
Comments	

Date Completed \_\_\_\_\_

**Glen White - Re: Fwd: Much Ado About Nothing**

**From:** TOM Rohlifing  
Glen White  
**Date:** 7/7/2010 9:53 AM  
**Subject:** Re: Fwd: Much Ado About Nothing

Glen,  
The accounts will come back to me after the lead clerks do their thing and the transfer is reversed.

Tommy

>>> Glen White 7/7/2010 9:30 AM >>>

Shawn says to keep these accounts in commercial as 100% exempt. I still have all the paperwork, so let me know who I can give it to.

Glen

>>> Glen White 7/7/2010 8:27 AM >>>

There are about 15 accounts for the Oregon Correctional Institute land out east of Kuebler representing over 1500 acres. Much of this acreage was partitioned and lot line adjusted several years ago in preparation for the development of the Mill Creek Industrial Park. At that time much of the land was leased to private parties for farming, and was therefore specially assessed. Administering the farm use on these accounts was a constant hassle as the amount of acreage leased for farming was constantly changing. Last year the State canceled all the leases in preparation for final development of the parcels. We processed disqualifications on all 15 accounts, and transferred the accounts to the commercial/industrial section.

Now we have received notice from the State that due to the slow progress of selling the parcels, they have leased 205 acres this year on five different accounts. I have been given account transfer sheets on these five accounts from the commercial section, and must go through the special assessment setup process. Every time this happens the clerks and I spend several days or longer doing all the paperwork to move land between exempt and specially assessed. 308A.709 says an additional tax is not imposed when public land leased for farming is disqualified, so we go through this process every year for virtually no tax impact.

My question is: Do you want us to continue to do all this paper shuffling every time the leased acreage changes, or can we just leave the accounts as exempt accounts administered by our commercial section?

Thanks,  
Glen

7/7/2010