

Account Transfer Form

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

Account #: R357652 Map Tax-Lot: 081W35 00603 Date of Request: 6/27/2019

Section From: Rural Prop Class: 551 Section To: Residential Prop Class: R90

Appraiser Requesting Transfer: AK Reason for transfer:
Account was created for 19-20, annexed into the city of Sublimity and subsequently
disqualified from farm use. Property is now exempt by ownership.

Lead Appraiser Review: MA

Clerk Transferring Account: [Signature] 6/27/19

Lead Appraiser Receiving Account: _____ Clerk Receiving Account: _____

New/Changing Information:

Franchise Appraiser: _____

Comments:

Neighborhood Code: _____

Maintenance Area: _____

Land Table/Adjust: _____

Related Accounts Affected: _____

Date Completed: _____



Marion County
OREGON
ASSESSOR'S OFFICE

Tom Rohlffing, Assessor
Nathaniel Combs, Chief Deputy Assessor
555 Court St. NE, STE 2233, Salem, OR 97301
PO Box 14500, Salem, OR 97309
Telephone: (503) 588-5144
Fax: (503) 588-7985
www.co.marion.or.us/ao

June 6, 2019

by June 30

CITY OF SUBLIMITY
PO BOX 146
SUBLIMITY, OR 97385

RE: Account Number(s) – R357652
Location – 9.5 acres on 135th Ave. SE, Sublimity

Dear Sir or Madam:

Our records indicate that you acquired this property from the Dorothy C. Schumacher LT on May 10, 2019, Reel 4195 page 147, therefore, it will be exempt from taxation for the 2019-2020 tax year.

The property was receiving special assessment as EFU Zoned Farmland and was subsequently Annexed into the city. If it is being leased or rented to someone engaged in a farming operation and you are receiving income, it qualifies for special assessment and **NOT** exempt status according to the following Oregon Revised Statute:

307.110 Public property leased or rented by taxable owner; exceptions. (1) Except as provided in ORS 307.120, all real and personal property of this state or any institution or department thereof or of any county or city, town or other municipal corporation or political subdivision of this state, held under a lease or other interest or estate less than a fee simple, by any person whose real property, if any, is taxable...shall be subject to assessment and taxation for the assessed or specially assessed value thereof uniformly with real property of nonexempt ownerships.

(3) Nothing contained in this section shall be construed as subjecting to assessment and taxation any publicly owned property described in subsection (1) of this section that is:

(b) Leased to or rented by persons, other than sub-lessees or sub-renters, for agricultural or grazing purposes and for other than a cash rental or a percentage of the crop.

If you are currently leasing or renting this property, please provide a copy of the current lease within **30 days** per ORS 307.110(6), along with a signed copy of this letter. You would then need to complete an application for Non-EFU Zoned farmland and submit it by August 1, 2019. If you have any questions you can call me at (503) 588-5049 or e-mail me at akennedy@co.marion.or.us.

Sincerely,

Amy Kennedy
Rural Appraisal Section

(Authorized signature)

(Printed name)

(Phone)

(Email Address)