

**APPLICATION FOR
PROPERTY TAX EXEMPTION
Riparian Lands**
ORS 308A.356

ASSESSOR'S USE ONLY	
Date Received	Date Copy Sent to F. & W.
Approved by F. & W.	
<input type="checkbox"/> In Full <input type="checkbox"/> In Part <input type="checkbox"/> Denied	Acres Approved
Notes	

INSTRUCTIONS:

- File with county assessor by December 31 for assessments beginning the following tax year.

Filed with the _____ County Assessor for the assessment beginning July 1, 20_____.

Name		Telephone Number ()	
Street Address	City	State	ZIP Code

1. I request a property tax exemption as RIPARIAN LANDS for the property adjacent to the following stream which borders and/or flows through my property.

Name of Stream

Stream I.D. Number

2. Property Description (Assessor's Account Number(s) as shown on your tax statement)

3. The current use of the property adjacent to this stream is:

4. A Riparian Management Plan/Agreement for this property has been completed and filed with the Oregon Department of Fish and Wildlife.

Yes Date filed: _____

No

**SIGN
HERE**



I declare under the penalties of false swearing (ORS 305.990(4)) that I have examined this document, including any attachments, and to the best of my knowledge it is true, correct, and complete.

X
Signature _____

_____ Date

Oregon Law Relating to Riparian Lands Tax Exemption

308A.356 Application for exemption as riparian land; contents; notice after sale or transfer. An owner of land desiring designation and exemption of that land from ad valorem taxation as riparian land under ORS 308A.350 to 308A.383 shall make application to the county assessor upon forms prescribed by the Department of Revenue and supplied by the county assessor. The owner shall describe the land for which designation as riparian lands is requested and the current use of the land. The application shall include any other information as is reasonably necessary to properly designate an area of land as riparian land under ORS 308A.350 to 308A.383 with a verification of the truth thereof. Applications to the county assessor shall be made on or before December 31 of the calendar year preceding the first tax year for which such designation is requested. The county assessor shall notify the State Department of Fish and Wildlife if a recorded sale or transfer of the land granted exemption under ORS 308A.350 to 308A.383 occurs for the purpose of determining continued eligibility of the land for the exemption. The State Department of Fish and Wildlife shall notify the county assessor in writing of the finding within 120 days after the date the county assessor's notice is mailed or delivered. Failure of the assessor to notify the State Department of Fish and Wildlife shall not prevent the imposition of the additional tax prescribed by ORS 308A.368 (2). [Formerly 308.794]

308A.359 Standards and criteria for exemption; determination; exemption limited to certain lands. (1) The State Department of Fish and Wildlife shall develop standards and criteria for the designation of land as riparian. Upon the receipt of an application referred to it by the county assessor, the department shall determine if the land described in the application is qualified for designation as riparian.

(2) The department shall review riparian management plans submitted by applicants to assure compliance with the intent of ORS 308A.353. Standards and criteria to be used to determine consistency with the intent of ORS 308A.350 to 308A.383 shall be developed by the department and shall be reviewed by the department annually. These criteria shall be in addition to the following provisions limiting participation under ORS 308A.350 to 308A.383:

(a)(A) Subject to subparagraph (B) of this paragraph, and except as provided in subparagraph (C) of this paragraph, only lands planned and zoned as forest or agricultural lands, including rangeland, in compliance with the statewide planning goals adopted under ORS 197.240 and outside adopted urban growth boundaries shall qualify.

(B) Lands that, as of July 1, 1997, are outside adopted urban growth boundaries and also as of that date are planned and zoned as forest or agricultural lands, including rangeland, in compliance with the statewide planning goals adopted under ORS 197.240 qualify, for tax years beginning on or after July 1, 1998, for riparian designation if they are managed in the manner provided for designated riparian lands and are otherwise eligible for riparian designation under ORS 308A.350 to 308A.383 even though the lands are no longer outside adopted urban growth boundaries or planned or zoned as forest or agriculture.

(C) Lands within the boundaries of a city and an urban growth boundary, if the city and county governing bodies have authorized the exemption under ORS 308A.360, may qualify if the lands are managed in the manner provided for

riparian designation under ORS 308A.350 to 308A.383.

(b) Land management activities permitted within designated riparian lands shall be consistent with the intent of ORS 308A.350 to 308A.383.

(3) Land that the State Department of Fish and Wildlife determines may qualify for designation as riparian shall be approved by the department for designation and exemption under ORS 308A.350 to 308A.383 only if the owner of the land has developed and implemented, in accordance with the standards adopted under subsections (1) and (2) of this section, adequate measures for:

(a) The continued protection of the land; or

(b) Techniques for rehabilitation of the riparian land and those measures or techniques are approved by the department.

(4) The department may approve the application for designation of land as riparian with respect to only part of the land that is the subject of the application, but if any part of the application is denied, the applicant may withdraw the entire application. [Formerly 308.795; 2001 c.925 §7]

308A.365 Duration of exemption; change in use; withdrawal at request of owner. (1) When land has once been designated as riparian under ORS 308A.350 to 308A.383, it shall remain under that designation and it shall not be applied to any use other than those specifically included in the management plan or consistent with the intent of ORS 308A.350 to 308A.383 unless withdrawn from designation as provided in subsection (2) of this section.

(2) During any year after designation, notice of request for withdrawal may be given by the owner to the county assessor or assessors of the county or counties in which the land is situated. The county assessor or assessors, as the case may be, shall withdraw such land from designation as riparian and shall immediately give written notice of the withdrawal to the State Department of Fish and Wildlife. [Formerly 308.797]

308A.368 Additional taxes upon withdrawal from riparian land designation; computation. (1) When land that has been designated as exempt from taxation under ORS 308A.350 to 308A.383 as riparian is applied to some use other than that compatible with riparian use, as defined in the management plan, except through compliance with ORS 308A.365 (2), or except as a result of the exercise of the power of eminent domain, the owner shall within 60 days after the change in use notify the county assessor of the change in use. The assessor or assessors shall withdraw the land from designation and immediately give written notice of the withdrawal to the State Department of Fish and Wildlife. Thereafter, the land shall be assessed and taxed as other property similarly situated is assessed and taxed.

(2) The assessor, upon discovery of the change in use to a use other than that compatible with riparian or upon withdrawal by the owner of the land from designation, shall compute an additional tax equal to the difference between the taxes assessed against the land and the taxes that otherwise would have been assessed against the land had the land not received exemption for each of the last five years (or such lesser number of years, corresponding to the number of years of exemption under ORS 308A.350 to 308A.383 applicable to the property after its most recent change of ownership) preceding the tax year in which the land was withdrawn from designation. [Formerly 308.798]