

Oregon farm taxes highest in area

In Oregon and its neighboring four states of Washington, Idaho, Nevada and California, property taxes on farm real estate have been and will continue to be an important source of government and an important expense item for farmers and farmland owners.

According to a report by the USDA, even though the farm real estate tax rate in Oregon has decreased substantially from a high of \$1.68 per \$100 in 1960 to 80 cents per \$100 of the farm real estate's market value in 1979, this 80 cent rate is still higher than that of any of the neighboring four states.

The report indicates that since 1971, the tax rate for the U.S. has declined because farm real estate market values have increased at a faster rate than have real estate taxes.

With the exception of Nevada, this same general trend has been evidenced in all five Pacific Northwest states.

The USDA report defines taxes on farm land as all "ad valorem" taxes levied on farm property by state and local governments and examines the trends in farm real estate taxes through 1979.

In the report, special assessments on improvements such as drainage, irrigation, and weed control were excluded so far as possible, and estimates of taxes and farm real estate values were derived from a nationwide survey of more than 32,000 sample farms.

Increases in farm real estate taxes have been limited in recent years by changes in state laws relating to property taxes. Laws providing for differential assessments of farm real estate and property tax relief measures (such as California's Proposition 13) have been implemented in most states.

Oregon's differential assessment law for farmland, originally enacted in 1961 and amended a number of times in subsequent years, has been responsible for limiting the growth of farmland real estate taxes.

This differential assessment law provides for assessing land on the basis of its use value as measured by agriculture income or productivity, rather than on its current market value. One of the objectives of this law is to encourage the preservation of land for farming or other open space use.

The law also provides property tax relief to farmers or other persons who own land that has a high market value but generates a relatively low income.

Tax relief programs in Oregon's neighboring states have had important influences on farm real estate taxes. California's Proposition 13 established a maximum combined tax rate of one percent of the 1975 full cash value of the property and limited the growth of property taxes to two percent per year.

Overall, it is estimated that farm real estate taxes in California declined by 52 percent from 1977 to 1978 as a result of Proposition 13.

In Idaho, a measure that limited property tax increases to one percent of fair market value was primarily responsible for farm real estate taxes declining.

Traffic death toll is down

Fifty-three people died in Oregon traffic in November, a 43 percent jump over November last year when 37 people lost their lives in traffic.

Motor Vehicles Division statistics note that although the monthly toll was up, the yearly count of 566 through November was still down nearly three percent. Traffic deaths recorded during the comparable period a year ago totaled 600.

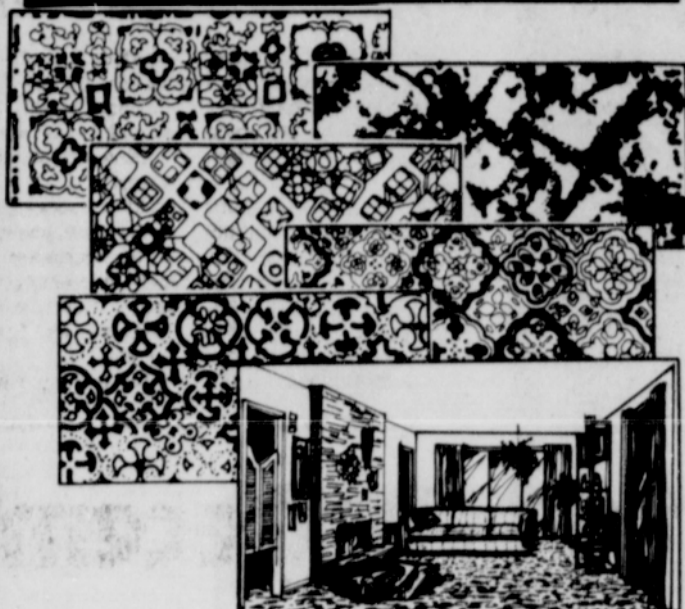
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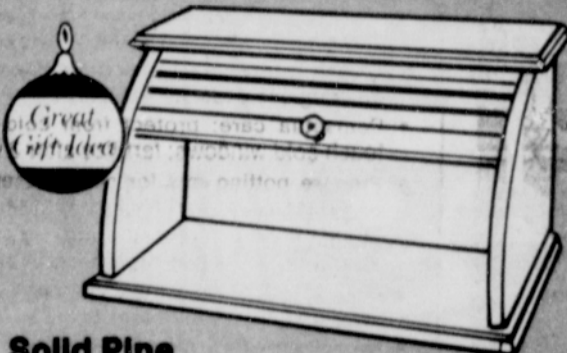
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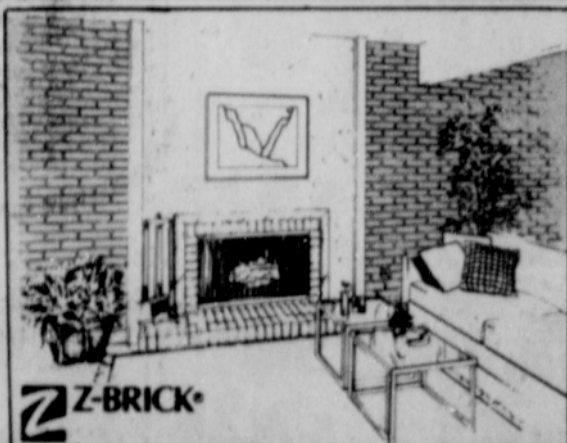
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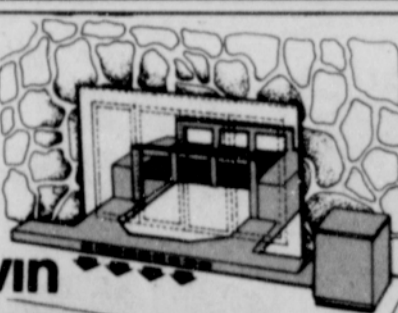
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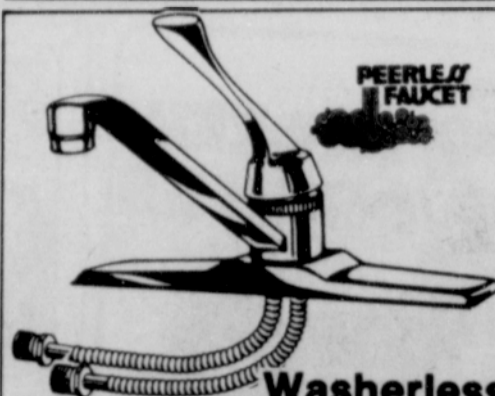
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