

## Chapter 321

### Timber Taxes

#### Chapter 321

##### NOTES OF DECISIONS

Taxpayer's timber should be classified as Class "B" timber. *Stimson Lbr. Co. v. State Tax Comm.*, (1968) 3 OTR 217.

LAW REVIEW CITATIONS: 4 WLJ 448, 452, 453.

#### 321.005

CASE CITATIONS: *Sproul v. State Tax Comm.*, (1963) 234 Or 579, 383 P2d 754.

ATTY. GEN. OPINIONS: Defining "forest products," 1960-62, p 299.

LAW REVIEW CITATIONS: 36 OLR 279; 2 WLJ 265.

#### 321.011

CASE CITATIONS: *Sproul v. State Tax Comm.*, (1963) 234 Or 579, 383 P2d 754.

#### 321.015

CASE CITATIONS: *Sproul v. State Tax Comm.*, (1963) 234 Or 579, 383 P2d 754.

#### 321.075

LAW REVIEW CITATIONS: 1 WLJ 156.

#### 321.115

LAW REVIEW CITATIONS: 1 WLJ 163.

#### 321.135

##### NOTES OF DECISIONS

"For the purpose of determining the taxes imposed" includes authority to require production of records of suspected or known violations, by persons known or unknown, and for the purpose of determining compliance even without suspicion of violations. *Pope & Talbot, Inc. v. State Tax Comm.*, (1959) 216 Or 605, 340 P2d 960.

#### 321.165

ATTY. GEN. OPINIONS: Use of account for pre-1953 fire fighting costs, 1964-66, p 269.

LAW REVIEW CITATIONS: 2 WLJ 332.

#### 321.215

ATTY. GEN. OPINIONS: Use of emergency account for pre-1953 fire fighting costs, 1964-66, p 269.

#### 321.225

##### NOTES OF DECISIONS

"Taxpayer" refers to all persons coming within the provisions of this chapter whether their taxes are paid or not. *Pope & Talbot, Inc. v. State Tax Comm.*, (1959) 216 Or 605, 340 P2d 960.

Only after a person fails to obey the court's order under ORS 306.190 [now ORS 305.190] has he disobeyed the subpena under this section. *Id.*

FURTHER CITATIONS: *Napier v. Lincoln County Sch. Dist.*, (1970) 4 OTR 221.

#### 321.255 to 321.360

CASE CITATIONS: *Monner v. Dept. of Rev.*, (1969) 3 OTR 523.

#### 321.260

##### NOTES OF DECISIONS

The succeeding sections undertake to achieve the purposes announced in this section by encouraging owners of reforestation lands, through favorable tax treatment, to grow new forests upon their property. *Gooch v. Rogers*, (1951) 193 Or 158, 238 P2d 275.

#### 321.270

CASE CITATIONS: *Monner v. Dept. of Rev.*, (1969) 3 OTR 523.

ATTY. GEN. OPINIONS: Board of forestry submitting to tax commission facts to change classification, 1938-40, p 130.

#### 321.275

ATTY. GEN. OPINIONS: *Curing procedure for classification of reforestation land*, 1960-62, p 118.

#### 321.285

ATTY. GEN. OPINIONS: *Curing procedure for classification of reforestation land*, 1960-62, p 118.

#### 321.290

ATTY. GEN. OPINIONS: *Declassification of county forest lands erroneously classified*, 1958-60, p 271; authority to initiate declassification, curing procedure for classification of reforestation land, 1960-62, p 118.

#### 321.295

ATTY. GEN. OPINIONS: *Disposal of lands to United States Government for reforestation as an improper use*, 1930-32, p 447; board of forestry submitting to tax commission facts

to change classification, 1938-40, p 130; declassification of county forest lands erroneously classified, 1958-60, p 271; curing procedure for classification of reforestation land, 1960-62, p 118.

**321.300**

ATTY. GEN. OPINIONS: Rebates allowable on amount of fees assessed, 1932-34, p 552.

LAW REVIEW CITATIONS: 36 OLR 279.

**321.305**

ATTY. GEN. OPINIONS: Curing procedure for classification of reforestation land, 1960-62, p 118.

**321.310****NOTES OF DECISIONS**

Plaintiffs failed to sustain their burden of proof in attacking the commission's determination of unit value. Erickson v. State Tax Comm., (1964) 1 OTR 626.

FURTHER CITATIONS: Gooch v. Rogers, (1951) 193 Or 158, 238 P2d 275.

ATTY. GEN. OPINIONS: Meaning of "true unit market value," 1954-56, p 135.

**321.315****NOTES OF DECISIONS**

The owner will incur no penalty under OCLA 107-125 [now ORS 321.325] if his report is correct; if he has made no error in the simple calculation necessary to a determination of the amount of the tax; and if his remittance is for the full sum shown by the report. Gooch v. Rogers, (1951) 193 Or 158, 238 P2d 275.

ATTY. GEN. OPINIONS: Grazing fees from reforestation land as forest crops harvested from such land, 1932-34, p 701; yield tax as collectible from county upon sale of timber from county-owned reforestation land, 1940-42, p 450; meaning of "value," 1954-56, p 135.

**321.325****NOTES OF DECISIONS**

This section as originally enacted was constitutional. Gooch v. Rogers, (1951) 193 Or 158, 238 P2d 275.

The court has no power to waive or remit tax penalties in meritorious cases. Id.

**321.355**

CASE CITATIONS: Erickson v. State Tax Comm., (1964) 1 OTR 626.

LAW REVIEW CITATIONS: 1 WLJ 163.

**321.405**

LAW REVIEW CITATIONS: 2 WLJ 265.

**321.460**

ATTY. GEN. OPINIONS: Proposed constitutional tax limit, (1968) Vol 34, p 203.

**321.465**

ATTY. GEN. OPINIONS: Proposed constitutional tax limit, (1968) Vol 34, p 203.

**321.470**

CASE CITATIONS: City of Woodburn v. Domogalla, (1964) 238 Or 401, 395 P2d 150.

**321.605 to 321.680**

CASE CITATIONS: Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369; Bump v. Dept. of Rev., (1970) 4 OTR 156.

**321.605**

CASE CITATIONS: Fitzhugh v. State Tax Comm., (1968) 3 OTR 129; Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369; Bump v. Dept. of Rev., (1970) 4 OTR 156.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 2 WLJ 263.

**321.610****NOTES OF DECISIONS**

The taxation of the timber itself was the paramount concern of legislators. Bump v. Dept. of Rev., (1970) 4 OTR 156.

FURTHER CITATIONS: Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369.

**321.615**

CASE CITATIONS: Doerner v. State Tax Comm., (1966) 2 OTR 377.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

**321.617****NOTES OF DECISIONS**

The best method of determining true cash value of forest land is by the market data approach. Bump v. Dept. of Rev., (1970) 4 OTR, 156.

Market data derived from a single sale are not representative of the market. Id.

FURTHER CITATIONS: Curry County Bd. of Equalization v. State Tax Comm., (1967) 2 OTR 455; Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337; proposed constitutional tax limit, (1968) Vol 34, p 203.

LAW REVIEW CITATIONS: 4 WLJ 432, 453.

**321.618**

CASE CITATIONS: Curry County Bd. of Equalization v. State Tax Comm., (1967) 2 OTR 455; Bump v. Dept. of Rev., (1970) 4 OTR 156.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 4 WLJ 432, 453.

**321.619**

CASE CITATIONS: Curry County Bd. of Equalization v. State Tax Comm., (1967) 2 OTR 455; Bump v. Dept. of Rev., (1970) 4 OTR 156.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 4 WLJ 432, 453.

**321.620**

CASE CITATIONS: Curry County Bd. of Equalization v. State Tax Comm., (1967) 2 OTR 455.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 4 WLJ 432, 453.

**321.621**

CASE CITATIONS: Curry County Bd. of Equalization v. State Tax Comm., (1967) 2 OTR 455; Bump v. Dept. of Rev., (1970) 4 OTR 156.

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 4 WLJ 432, 453.

**321.622****NOTES OF DECISIONS**

The best method of determining true cash value of forest land is by the market data approach. Bump v. Dept. of Rev., (1970) 4 OTR 156.

FURTHER CITATIONS: Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369.

**321.645**

CASE CITATIONS: Moore Mill & Lbr. Co. v. State Tax Comm., (1965) 2 OTR 102; Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369.

**321.650**

CASE CITATIONS: Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369.

**321.655****NOTES OF DECISIONS**

If a timber owner is dissatisfied with the amount of additional tax imposed after harvest, he should follow the appeal procedure in this chapter. Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369, aff'd sub nom. Stimson Lbr. Co. v. Larson, (1969) 254 Or 485, 461 P2d 83.

FURTHER CITATIONS: Moore Mill & Lbr. Co. v. State Tax Comm., (1965) 2 OTR 102.

**321.660****NOTES OF DECISIONS**

The commission [now department] has jurisdiction to hear objections even though the taxpayer has not complied with ORS 306.515 and 309.100. Moore Mill & Lbr. Co. v. State Tax Comm., (1965) 2 OTR 102.

If a timber owner is dissatisfied with the amount of additional tax imposed after harvest, he should follow the appeal procedure in this chapter. Stimson Lbr. Co. v. State Tax Comm., (1969) 3 OTR 369, aff'd sub nom. Stimson Lbr. Co. v. Larson, (1969) 254 Or 485, 461 P2d 83.

**321.705 to 321.765**

CASE CITATIONS: Spooner v. Dept. of Rev., (1970) 4 OTR 66.

ATTY. GEN. OPINIONS: Determining age and classification, 1964-66, p 319.

**321.705**

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

LAW REVIEW CITATIONS: 2 WLJ 265.

**321.710**

ATTY. GEN. OPINIONS: Higher market value of land zoned for farm use, 1962-64, p 478.

**321.720**

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337; higher market value of land zoned for farm use, 1962-64, p 478.

**321.725**

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337; higher market value of land zoned for farm use, 1962-64, p 478; determining age and classification, 1964-66, p 319.

**321.730**

ATTY. GEN. OPINIONS: Construing 90-day period to act on application, 1960-62, p 446; determining age and classification, 1964-66, p 319.

**321.740**

ATTY. GEN. OPINIONS: Construing 90-day period to act on application, 1960-62, p 446.

**321.745**

ATTY. GEN. OPINIONS: Validity of classifications, 1960-62, p 337.

**321.765**

CASE CITATIONS: City of Woodburn v. Domogalla, (1964) 238 Or 401, 395 P2d 150.

**321.955**

CASE CITATIONS: Moore Mill & Lbr. Co. v. State Tax Comm., (1965) 2 OTR 102.

LAW REVIEW CITATIONS: 36 OLR 278; 2 WLJ 265.

**321.991****NOTES OF DECISIONS**

After a person fails to obey the court's order under ORS 306.190 [now ORS 305.190], thereby violating ORS 321.225,

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this section applies, in addition to ORS 306.190 [now ORS 305.190]. Pope & Talbot, Inc. v. State Tax Comm., (1959) 216 Or 605, 340 P2d 960.

FURTHER CITATIONS: State v. Johnson (1969) 1 Or App 363, 462 P2d 687.