

Small Tract Forestland Values

Western Oregon

Forestland Class	04-05	04-05	05-06	05-06	06-07	06-07	07-08	07-08	08-09	08-09	09-10	09-10	10-11	10-11	11-12	11-12
	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴
FA	\$92.00	\$111.40	\$94.76	\$116.60	\$97.60	\$134.20	\$100.52	\$140.80	\$103.53	\$158.80	\$106.63	\$158.80	\$109.82	\$174.40	\$113.11	\$180.60
FB	\$73.00	\$88.20	\$75.19	\$92.40	\$77.44	\$106.40	\$79.76	\$111.60	\$82.15	\$125.80	\$84.61	\$125.80	\$87.14	\$138.00	\$89.75	\$143.00
FC	\$61.00	\$74.00	\$62.83	\$77.60	\$64.71	\$89.20	\$66.65	\$93.60	\$68.64	\$105.60	\$70.69	\$105.60	\$72.81	\$116.00	\$74.99	\$120.00
FD	\$52.00	\$63.20	\$53.56	\$66.00	\$55.16	\$76.00	\$56.81	\$79.80	\$58.51	\$90.00	\$60.26	\$90.00	\$62.06	\$98.80	\$63.92	\$102.20
FE	\$34.00	\$41.80	\$35.02	\$43.80	\$36.07	\$50.40	\$37.15	\$53.00	\$38.26	\$59.60	\$39.40	\$59.60	\$40.58	\$65.60	\$41.79	\$67.80
FF	\$25.00	\$30.20	\$25.75	\$31.60	\$26.52	\$36.40	\$27.31	\$38.20	\$28.12	\$43.20	\$28.96	\$43.20	\$29.82	\$47.40	\$30.71	\$49.00
FG	\$10.00	\$12.80	\$10.30	\$13.40	\$10.60	\$15.60	\$10.91	\$16.20	\$11.23	\$18.40	\$11.56	\$18.40	\$11.90	\$20.20	\$12.25	\$20.80
FX	\$1.00	\$1.28	\$1.03	\$1.34	\$1.06	\$1.55	\$1.09	\$1.62	\$1.12	\$1.83	\$1.15	\$1.83	\$1.18	\$2.01	\$1.21	\$2.08

Begin STF Program

Eastern Oregon

Forestland Class	04-05	04-05	05-06	05-06	06-07	06-07	07-08	07-08	08-09	08-09	09-10	09-10	10-11	10-11	11-12	11-12
	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴	20% MSAV ³	20% SAV ⁴
Eastern Oregon	\$10.00	\$16.40	\$10.30	\$17.40	\$10.60	\$18.60	\$10.91	\$19.80	\$11.23	\$21.00	\$11.56	\$22.20	\$11.90	\$23.40	\$12.25	\$24.80

Begin STF Program

- ³ 20% MSAV — S20% Maximum Specially Assessed Value (per acre)
 — For use on qualified Small Tract Forestland Option properties
- ⁴ 20% SAV — 20% Specially Assessed Value (per acre)
 — For use on qualified Small Tract Forestland Option properties

Note: The beginning MSAVs for the STF program were set by statute, therefore these values are not exactly 20% of the regular forestland values.

Specialty Assessed Forestland Values

Western Oregon

Forestland Class	03-04 MSAV ¹	03-04 SAV ²	04-05 MSAV ¹	04-05 SAV ²	05-06 MSAV ¹	05-06 SAV ²	06-07 MSAV ¹	06-07 SAV ²	07-08 MSAV ¹	07-08 SAV ²	08-09 MSAV ¹	08-09 SAV ²	09-10 MSAV ¹	09-10 SAV ²	10-11 MSAV ¹	10-11 SAV ²	11-12 MSAV ¹	11-12 SAV ²
FA	\$450.00	\$516.00	\$463.50	\$557.00	\$477.40	\$583.00	\$491.72	\$671.00	\$506.47	\$704.00	\$521.66	\$794.00	\$537.30	\$836.00	\$553.41	\$872.00	\$570.01	\$903.00
FB	\$357.00	\$409.00	\$367.71	\$441.00	\$378.74	\$462.00	\$390.10	\$532.00	\$401.80	\$558.00	\$413.85	\$629.00	\$426.26	\$662.00	\$439.04	\$690.00	\$452.21	\$715.00
FC	\$299.00	\$343.00	\$307.97	\$370.00	\$317.20	\$388.00	\$326.71	\$446.00	\$336.51	\$468.00	\$346.60	\$528.00	\$356.99	\$555.00	\$367.69	\$580.00	\$378.72	\$600.00
FD	\$254.00	\$292.00	\$261.62	\$316.00	\$269.46	\$330.00	\$277.54	\$380.00	\$285.86	\$399.00	\$294.43	\$450.00	\$303.26	\$473.00	\$312.35	\$494.00	\$321.72	\$511.00
FE	\$169.00	\$194.00	\$174.07	\$209.00	\$179.29	\$219.00	\$184.66	\$252.00	\$190.19	\$265.00	\$195.89	\$298.00	\$201.76	\$314.00	\$207.81	\$328.00	\$214.04	\$339.00
FF	\$122.00	\$140.00	\$125.66	\$151.00	\$129.42	\$158.00	\$133.30	\$182.00	\$137.29	\$191.00	\$141.40	\$216.00	\$145.64	\$227.00	\$150.00	\$237.00	\$154.50	\$245.00
FG	\$51.00	\$60.00	\$52.53	\$64.00	\$54.10	\$67.00	\$55.72	\$78.00	\$57.39	\$81.00	\$59.11	\$92.00	\$60.88	\$97.00	\$62.70	\$101.00	\$64.58	\$104.00
FX	\$6.00	\$6.00	\$6.18	\$6.44	\$6.36	\$6.74	\$6.55	\$7.76	\$6.74	\$8.14	\$6.94	\$9.18	\$7.14	\$9.66	\$7.35	\$10.08	\$7.57	\$10.44

Begin market based valuation method

Eastern Oregon

Forestland Class	03-04 MSAV ¹	03-04 SAV ²	04-05 MSAV ¹	04-05 SAV ²	05-06 MSAV ¹	05-06 SAV ²	06-07 MSAV ¹	06-07 SAV ²	07-08 MSAV ¹	07-08 SAV ²	08-09 MSAV ¹	08-09 SAV ²	09-10 MSAV ¹	09-10 SAV ²	10-11 MSAV ¹	10-11 SAV ²	11-12 MSAV ¹	11-12 SAV ²
Eastern Oregon	\$51.00	\$82.00	\$52.53	\$82.00	\$54.10	\$87.00	\$55.72	\$93.00	\$57.39	\$99.00	\$59.11	\$105.00	\$60.88	\$111.00	\$62.70	\$117.00	\$64.58	\$124.00

Begin market based valuation method

¹MSAV — Maximum Specially Assessed Value (per acre)

²SAV — Specially Assessed Value (per acre)