

TABLE 3 -- SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES

Tax Year 2017-18

27-Nov-2017 11:28 AM

County:

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	4,366	32,102,797	908,290,860	0
2	Farm Homesites Specially Assessed	308A.256	1,898	7,660,000	125,861,680	0
3	Forestland (excluding homesites)	321.257/321.805	4,529	77,883,300	429,428,771	3,570
4	Small Tract Forestland (excluding homesites)	321.722	750	1,323,092	82,357,604	0
5	Forest Homesites Specially Assessed	308A.256	763	2,892,000	39,607,280	0
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300/308A.315	43	8,004,930	16,502,840	0
8	Riparian Habitat Land	308A.362				
9	Conservation Easements	308A.743	11	141,601	1,928,790	0
10	Low Income Rental Housing Specially Assessed	308.704	28	16,543,965	36,629,340	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	TOTAL OF LINES 1 THRU 11	308.490/308.670	12,388	146,551,685	1,640,607,165	3,570
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	1	51,366	72,140	0
15	Enterprise Zones	285C.175	11	27,270,264	44,213,985	0
16	Environmentally Sensitive Logging Equipment	307.827/307.831	18	54,630	16,951,039	16,951,039
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	27	1,973,720	4,784,260	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
22	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
23	Pollution Control Facilities	307.420	0	0	0	0
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	0	0	0	0
25	War Veterans and Spouses	307.260/307.283	3,265	644,394,843	865,907,656	75,725,680
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455/307.462	3	183,350	183,350	183,350
28	Business Personal Property Tax Cancellation *	308.250(2)	15,886	0	54,547,350	29,976,070
29	Strategic Investment Program (SIP)	285C.600	0	0	0	0
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
31	Brownfield Development	Oregon Laws 2016, Chapter 56	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 56	0	0	0	0
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	2	516,470	624,430	499,310
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		4	1,558,370	1,655,030	0
36	TOTAL OF LINES 13 THRU 35		19,217	676,003,013	988,939,240	123,335,449
PUBLIC EXEMPTIONS						
37	Federal Government	307.040	1,392	0	1,226,761,200	381,300
38	State	307.090	297	0	229,915,520	0
39	County	307.090	563	0	236,351,680	20
40	Cities and Towns	307.090	1,132	0	304,785,300	35,615
41	School Districts	307.090	223	0	354,941,940	0
42	Housing Authorities	307.092	34	0	42,953,140	0
43	All Other Municipal Corporations	307.090	149	0	78,008,980	0
44	TOTAL OF LINES 37 THRU 43	307.090	3,790	0	2,473,717,760	416,935
SOCIAL WELFARE EXEMPTIONS						
45	Fraternal Organizations	307.136	98	0	41,429,390	832,000
46	Literary, Charitable, and Scientific Organizations	307.130	342	0	183,725,610	0
47	Churches and Religious Organizations	307.140	270	0	133,334,159	124,670
48	Academies and Day Care Facilities	307.145	0	0	0	0
49	Burial Grounds, Crematories, Tombs, etc.	307.150	40	0	10,148,490	0
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	0	0	0	0
52	Public Parks Privately Owned	307.115	0	0	0	0
53	All Other Social Welfare Exemptions		0	0	0	0
54	TOTAL OF LINES 45 THRU 53		750	0	368,637,649	956,670
55	Does the Real Market Value column include all specially assessed and exempt property in your county?					

* Cancellation of tax on business personal property less than the statutory amount is not technically an exemption, but is included since it reduces the amount of tax due.