

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

Tax Year 2022-23

County:

07-Oct-2022 11:10 AM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	8,364	375,906,746	2,215,134,960	0
2	Farm Homesites Specially Assessed	308A.256	2,247	11,058,100	91,908,250	0
3	Forestland (excluding homesites)	321.257/321.805	586	6,174,710	73,415,305	0
4	Small Tract Forestland (excluding homesites)	321.722	25	28,718	1,675,330	0
5	Forest Homesites Specially Assessed	308A.256				
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300/308A.315				
8	Riparian Habitat Land	308A.362				
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	51	10,852,239	65,327,520	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	11,273	404,020,513	2,447,461,365	0
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	8	86,531,590	86,531,590	86,531,590
15	Enterprise Zones	285C.175	10	12,191,630	420,381,860	432,573,490
16	Farm Labor Camps, Day Care Centers	307.495	7	0	11,066,190	11,066,190
17	Historic Property	358.505	5	1,224,470	1,537,640	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
20	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
21	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
22	Pollution Control Facilities	307.420	0	0	0	0
23	Port and Airport Property Leased (in lieu and fully exempt)	307.120				
24	War Veterans and Spouses	307.260/307.283	767	118,055,130	393,832,352	20,802,053
25	Military Homestead Exemption	307.286				
26	Food Processing Equipment	307.455/307.462	4	56,282,660	313,952,110	313,952,110
27	Business Personal Property Tax Cancellation *	308.250(2)	99	0	1,129,140	1,129,140
28	Strategic Investment Program (SIP)	285C.600	9	1,736,274,710	755,214,750	2,491,489,460
29	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
30	Brownfield Development	Oregon Laws 2016, Chapter	0	0	0	0
31	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter	0	0	0	0
32	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	0	0	0	0
33	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
34	All Other Business/Housing/Misc. Exemptions		0	0	0	0
35	TOTAL OF LINES 13 THRU 34		909	2,010,560,190	1,983,645,632	3,357,544,033
PUBLIC EXEMPTIONS						
36	Federal Government	307.040	948	0	1,351,988,971	1,350,322,511
37	State	307.090	241	0	171,402,510	170,766,660
38	County	307.090	150	0	88,047,060	87,622,060
39	Cities and Towns	307.090	635	0	306,445,720	310,536,220
40	School Districts	307.090	163	0	657,898,550	657,123,510
41	Housing Authorities	307.092				
42	All Other Municipal Corporations	307.090	297	0	106,647,310	104,199,800
43	TOTAL OF LINES 36 THRU 42	307.090	2,434	0	2,682,430,121	2,680,570,761
SOCIAL WELFARE EXEMPTIONS						
44	Fraternal Organizations	307.136	26	0	3,134,840	50,810
45	Literary, Charitable, and Scientific Organizations	307.130	168	0	244,170,220	255,261,190
46	Churches and Religious Organizations	307.140	207	0	118,387,420	118,013,630
47	Academies and Day Care Facilities	307.145	0	0	0	0
48	Burial Grounds, Crematories, Tombs, etc.	307.150	29	0	3,094,800	1,058,280
49	Public Libraries Privately Owned	307.160	0	0	0	0
50	Senior Centers Privately Owned	307.147	0	0	0	0
51	Public Parks Privately Owned	307.115	0	0	0	0
52	All Other Social Welfare Exemptions		0	0	0	0
53	TOTAL OF LINES 44 THRU 52		430	0	368,787,280	374,383,910
54	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.