

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

Tax Year 2023-24

County:

19-Oct-2023 08:34

| | SPECIALLY ASSESSED PROPERTY | ORS | NUMBER OF ACCOUNTS | TAXABLE ASSESSED VALUE | REAL MARKET VALUE | ASSESSED VALUE EXEMPT |
|---|--|-------------------------------|--------------------|------------------------|--------------------|-----------------------|
| 1 | Farm Use Land (excluding homesites) | 308A.107 | 3,448 | 101,734,919 | 653,123,950 | 0 |
| 2 | Farm Homesites Specially Assessed | 308A.256 | 1,128 | 4,967,303 | 10,704,410 | 0 |
| 3 | Forestland (excluding homesites) | 321.257/321.805 | 724 | 12,277,538 | 97,106,310 | 0 |
| 4 | Small Tract Forestland (excluding homesites) | 321.722 | 70 | 142,830 | 8,067,720 | 0 |
| 5 | Forest Homesites Specially Assessed | 308A.256 | 157 | 345,520 | 866,280 | 0 |
| 6 | Wildlife Habitat Conservation Land | 308A.427 | 46 | 1,432,470 | 10,625,200 | 1,432,470 |
| 7 | Open Space | 308A.300/308A.315 | 0 | 0 | 0 | 0 |
| 8 | Riparian Habitat Land | 308A.362 | 0 | 0 | 0 | 0 |
| 9 | Conservation Easements | 308A.743 | 0 | 0 | 0 | 0 |
| 10 | Low Income Rental Housing Specially Assessed | 308.704 | | | | |
| 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 | 5,573 | 120,900,580 | 780,493,870 | 1,432,470 |
| BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL | | | | | | |
| 13 | Alternative Energy System | 307.175 | 0 | 0 | 0 | 0 |
| 14 | Commercial Facilities Under Construction | 307.340 | 0 | 0 | 0 | 0 |
| 15 | Enterprise Zones | 285C.175 | 2 | 0 | 456,820 | 0 |
| 16 | Farm Labor Camps, Day Care Centers | 307.495 | 0 | 0 | 0 | 0 |
| 17 | Historic Property | 358.505 | 2 | 0 | 698,930 | 0 |
| 18 | Housing for Low Income Rental | 307.517 | 12 | 3,091,330 | 3,093,890 | 3,091,330 |
| 19 | Nonprofit Low Income Rental Housing | 307.541 | | | | |
| 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 | Workforce Housing | Ore Laws 2021 c.527 | 0 | 0 | 0 | 0 |
| 23 | Affordable Housing Covenant | 307.555 | 0 | 0 | 0 | 0 |
| 24 | Pollution Control Facilities | 307.420 | 0 | 0 | 0 | 0 |
| 25 | Port and Airport Property Leased (in lieu and fully exempt) | 307.120 | 0 | 0 | 0 | 0 |
| 26 | War Veterans and Spouses | 307.260/307.283 | 321 | 56,064,052 | 100,742,680 | 8,896,219 |
| 27 | Military Homestead Exemption | 307.286 | | | | |
| 28 | Food Processing Equipment | 307.455/307.462 | 0 | 0 | 0 | 0 |
| 29 | Business Personal Property Tax Cancellation * | 308.250(2) | 42 | 0 | 497,220 | 286,580 |
| 30 | Strategic Investment Program (SIP) | 285C.600 | 0 | 0 | 0 | 0 |
| 31 | Land Owned by Nonprofit for Purpose of Building Low-Income Housing | 307.513 | | | | |
| 32 | Brownfield Development | Oregon Laws 2016, Chapter 56 | 0 | 0 | 0 | 0 |
| 33 | New Industrial Property in Rural Areas | Oregon Laws 2016, Chapter 118 | 0 | 0 | 0 | 0 |
| 34 | Surviving Spouse of Public Safety Officer | Oregon Laws 2016, Chap. 56 | 0 | 0 | 0 | 0 |
| 35 | Seismic Upgrade/Retrofits Exemption | SB 311 (2017 session) | 0 | 0 | 0 | 0 |
| 36 | All Other Business/Housing/Misc. Exemptions | | 0 | 0 | 0 | 0 |
| 37 | TOTAL OF LINES 13 THRU 36 | | 379 | 59,155,382 | 105,489,540 | 12,274,129 |
| PUBLIC EXEMPTIONS | | | | | | |
| 38 | Federal Government | 307.040 | 217 | 0 | 217,447,410 | 200 |
| 39 | State | 307.090 | 138 | 0 | 210,309,580 | 237,780 |
| 40 | County | 307.090 | 58 | 0 | 42,956,710 | 0 |
| 41 | Cities and Towns | 307.090 | 157 | 0 | 61,974,460 | 19,360 |
| 42 | School Districts | 307.090 | 46 | 0 | 109,221,140 | 0 |
| 43 | Housing Authorities | 307.092 | 0 | 0 | 0 | 0 |
| 44 | All Other Municipal Corporations | 307.090 | 22 | 0 | 5,596,740 | 0 |
| 45 | TOTAL OF LINES 38 THRU 44 | 307.090 | 638 | 0 | 647,506,040 | 257,340 |
| SOCIAL WELFARE EXEMPTIONS | | | | | | |
| 46 | Fraternal Organizations | 307.136 | 87 | 0 | 86,758,000 | 0 |
| 47 | Literary, Charitable, and Scientific Organizations | 307.130 | | 0 | | |
| 48 | Churches and Religious Organizations | 307.140 | 103 | 0 | 60,370,100 | 100 |
| 49 | Academies and Day Care Facilities | 307.145 | | 0 | | |
| 50 | Burial Grounds, Crematories, Tombs, etc. | 307.150 | 24 | 0 | 6,589,470 | 0 |
| 51 | Public Libraries Privately Owned | 307.160 | 0 | 0 | 0 | 0 |
| 52 | Senior Centers Privately Owned | 307.147 | | 0 | | |
| 53 | Public Parks Privately Owned | 307.115 | 0 | 0 | 0 | 0 |
| 54 | All Other Social Welfare Exemptions | | 0 | 0 | 0 | 0 |
| 55 | TOTAL OF LINES 46 THRU 54 | | 214 | 0 | 153,717,570 | 100 |
| 56 | Does the Real Market Value column include all specially assessed and exempt property in your county? | | | | | |

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|--|-----------------------------|-----|--------------------|------------------------|-------------------|-----------------------|
|--|-----------------------------|-----|--------------------|------------------------|-------------------|-----------------------|

* 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.