

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

Tax Year 2024-25

County:

10-Oct-2024 10:46 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	3,446	104,730,182	660,356,900	0
2	Farm Homesites Specially Assessed	308A.256	1,131	5,106,837	11,252,050	0
3	Forestland (excluding homesites)	321.257/321.805	722	12,634,559	99,862,520	0
4	Small Tract Forestland (excluding homesites)	321.722	71	146,789	8,392,290	0
5	Forest Homesites Specially Assessed	308A.256	160	382,936	948,480	0
6	Wildlife Habitat Conservation Land	308A.427	46	1,375,440	10,625,200	1,375,440
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	5,576	124,376,743	791,437,440	1,375,440
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	0	0	0	0
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	2	0	690,460	0
18	Housing for Low Income Rental	307.517	12	3,332,330	3,333,680	3,332,330
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	334	60,662,750	114,966,840	9,847,547
27	Military Homestead Exemption	307.286	1	302,210	438,410	105,209
28	Food Processing Equipment	307.455/307.462	0	0	0	0
29	Business Personal Property Tax Cancellation *	308.250(2)	5	0	106,450	106,450
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	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter	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		354	64,297,290	119,535,840	13,391,536
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	217	0	218,171,330	200
39	State	307.090	138	0	244,681,640	244,910
40	County	307.090	58	0	42,698,670	0
41	Cities and Towns	307.090	157	0	62,421,710	19,940
42	School Districts	307.090	45	0	110,996,300	0
43	Housing Authorities	307.092	0	0	0	0
44	All Other Municipal Corporations	307.090	20	0	5,495,610	0
45	TOTAL OF LINES 38 THRU 44	307.090	635	0	684,465,260	265,050
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	86	0	86,087,230	0
47	Literary, Charitable, and Scientific Organizations	307.130		0		
48	Churches and Religious Organizations	307.140	106	0	60,311,370	100
49	Academies and Day Care Facilities	307.145		0		
50	Burial Grounds, Crematories, Tombs, etc.	307.150	24	0	6,454,500	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		216	0	152,853,100	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.