

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

Tax Year 2025-26

County:

08-Oct-2025 11:32 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	3,455	108,210,101	671,382,660	0
2	Farm Homesites Specially Assessed	308A.256	1,133	5,255,958	12,257,760	0
3	Forestland (excluding homesites)	321.257/321.805	720	13,014,920	102,835,260	0
4	Small Tract Forestland (excluding homesites)	321.722	71	151,799	8,866,880	0
5	Forest Homesites Specially Assessed	308A.256	159	389,570	1,019,170	0
6	Wildlife Habitat Conservation Land	308A.427	46	1,420,566	10,596,810	1,420,566
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	5,584	128,442,914	806,958,540	1,420,566
	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
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	2	0	704,280	0
18	Housing for Low Income Rental	307.517	12	3,336,530	3,348,620	3,336,530
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	353	66,958,905	128,724,220	10,828,864
27	Military Homestead Exemption	307.286	2	413,079	914,580	210,162
28	Food Processing Equipment	307.455/307.462	0	0	0	0
29	Business Personal Property Tax Cancellation *	308.250(2)	10	0	219,600	219,600
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 56	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	70,708,514	133,911,300	14,595,156
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	217	0	221,603,830	200
39	State	307.090	142	0	249,968,020	12,903
40	County	307.090	61	0	43,996,760	985
41	Cities and Towns	307.090	161	0	62,844,400	201,960
42	School Districts	307.090	46	0	119,467,330	212,680
43	Housing Authorities	307.092	0	0	0	0
44	All Other Municipal Corporations	307.090	20	0	5,637,390	0
45	TOTAL OF LINES 38 THRU 44	307.090	647	0	703,517,730	428,728
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	102	0	142,098,690	3,106,490
47	Literary, Charitable, and Scientific Organizations	307.130		0		
48	Churches and Religious Organizations	307.140	111	0	67,257,890	99,238
49	Academies and Day Care Facilities	307.145		0		
50	Burial Grounds, Crematories, Tombs, etc.	307.150	24	0	6,590,690	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		237	0	215,947,270	3,205,728
56	Does the Real Market Value column include all specially assessed and exempt property in your county?					