

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2016-2017

County: LANE

Taxable Assessed Value is the value that rates are applied to when extending taxes.

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
1	Farm Use Land (excluding homesites)	308A.107	6,189	74,347,535	907,384,293	0
2	Farm Homesites Specially Assessed	308A.256	1,614	21,334,485	47,932,502	0
3	Forestland (excluding homesites)	321.257 321.805	9,297	291,721,513	1,100,383,439	0
4	Small Tract Forestland (excluding homesites)	321.722	1,911	4,709,264	251,968,317	0
5	Forest Homesites Specially Assessed	308A.256	1,440	14,366,112	32,185,002	0
6	Wildlife Habitat Conservation Land	308A.427	123	7,353,220	8,959,640	0
7	Open Space	308A.300 308A.315	35	16,647,264	39,119,626	0
8	Riparian Habitat Land	308A.362	23	1,064,599	4,074,751	0
9	Conservation Easements	308A.743	50	1,420,290	12,344,027	0
10	Low Income Rental Housing Specially Assessed	308.704	54	24,815,074	72,799,197	0
11	All Other Specially Assessed Property	308.490 308.670	1	11,123,526	18,173,881	0
12	TOTAL OF LINES 1 THRU 11		20,737	468,902,882	2,495,324,675	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	5	3,512,032	7,559,411	322,606
14	Commercial Facilities Under Construction	307.340	3	3,081,317	7,563,467	2,576,186
15	Enterprise Zones	285C.175	68	271,293,160	405,521,879	61,384,098
16	Environmentally Sensitive Logging Equipment	307.827 307.831	74	7,825,402	40,156,306	7,134,844
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	21	4,283,067	13,374,718	0
19	Housing for Low Income Rental	307.517	64	629,154	94,837,711	1,706,399
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	180	14,867,345	237,508,868	14,764,242
22	Nonprofit Homes for the Elderly (personal property)	308.490	4	11,027,429	14,232,703	218,953
23	Pollution Control Facilities	307.420	0	0	0	0
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	73	1,107,000	36,635,014	0
25	War Veterans and Spouses	307.260, 307.283	3,730	709,153,226	1,050,261,014	1,931,408
26	Military Homestead Exemption	307.286	0	0	0	0
27	Food Processing Equipment	307.455 307.462	0	0	0	0
28	Business Personal Property Tax Cancellation *	308.250(2)	4,009	0	21,436,459	22,939
29	All Other Business/Housing/Misc. Exemptions		168	127,385	23,693,174	34,757
30	TOTAL OF LINES 13 THRU 29		8,399	1,026,906,517	1,952,780,724	90,096,432
	PUBLIC EXEMPTIONS					
31	Federal Government	307.040	2,575	0	2,013,683,584	2,981
32	State	307.090	954	23,408,442	2,630,271,308	1,434,877
33	County	307.090	897	12,840,700	315,703,057	434,459
34	Cities and Towns	307.090	2,183	49,038,154	1,432,813,182	5,346,888
35	School Districts	307.090	327	2,818,727	1,432,173,479	26,892,891
36	Housing Authorities	307.092	263	0	128,389,411	0
37	All Other Municipal Corporations	307.090	555	7,823,667	319,905,340	129,626
38	TOTAL OF LINES 31 THRU 37		7,754	95,929,690	8,272,939,361	34,241,722
	SOCIAL WELFARE EXEMPTIONS					
39	Fraternal Organizations	307.136	86	158,026	34,865,060	0
40	Literary, Charitable, and Scientific Organizations	307.130	784	219,500,805	2,385,862,241	23,692,983
41	Churches and Religious Organizations	307.140	724	21,571,485	604,969,625	2,428,964
42	Academies and Day Care Facilities	307.145	51	3,473,660	84,142,347	260,369
43	Burial Grounds, Crematories, Tombs, etc.	307.150	105	281,353	24,525,542	0
44	Public Libraries Privately Owned	307.160	2	0	185,736	0
45	Senior Centers Privately Owned	307.147	1	0	1,261,008	0
46	Public Parks Privately Owned	307.115	0	0	0	0
47	All Other Social Welfare Exemptions		23	14,670,122	27,460,788	0
48	TOTAL OF LINES 39 THRU 47		1,776	259,655,451	3,163,272,347	26,382,316
49	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? _____ If no, describe what was not included					

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