

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

Tax Year 2017-18

County: _____

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.050 - 308A.128	6,216	76,673,540	953,467,303	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,615	22,025,689	49,120,395	
3	Forestland (excluding homesites)	321.257 321.805	9,329	300,238,381	1,136,594,570	
4	Small Tract Forestland (excluding homesites)	321.722	1,888	4,828,049	259,940,462	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,451	14,747,826	32,916,592	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	121	7,690,453	9,679,167	
7	Open Space	308A.300 - 308A.330	34	18,624,729	40,659,280	
8	Riparian Habitat Land	308A.350 - 308A.383	23	1,129,846	4,290,693	
9	Conservation Easements	308A.450 - 308A.465	58	2,199,478	14,883,938	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	50	25,068,555	68,985,219	
11	All Other Specially Assessed Property	308.490 308.670	1	11,581,813	19,809,522	
12	TOTAL OF LINES 1 THRU 11		20,786	484,808,359	2,590,347,141	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	7	6,686,971	11,177,870	3,940,521
14	Commercial Facilities Under Construction	307.340	7	6,829,073	47,768,218	18,011,940
15	Enterprise Zones	285C.175	43	245,322,969	437,247,042	188,984,935
16	Environmentally Sensitive Logging Equipment	307.827 307.831	75	8,784,522	43,816,112	35,031,590
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	20	3,817,652	12,586,137	0
19	Housing for Low Income Rental	307.517	55	648,028	98,517,881	57,426,240
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	36	15,313,368	235,188,868	124,623,120
22	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
23	Pollution Control Facilities	307.420	0	0	0	0
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	73	1,298,000	57,871,146	31,533,820
25	War Veterans and Spouses	307.260, 307.283	3,770	676,207,276	1,046,531,183	88,183,235
26	Military Homestead Exemption	307.286	2	169,535	432,763	171,092
27	Food Processing Equipment	307.455 307.462	0	0	0	0
28	Business Personal Property Tax *	308.250(2)	4,042		55,814,735	0
29	Strategic Investment Program (SIP)	285C.600	186	131,207	26,530,016	19,252,669
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
31	Brownfield Development	Oregon Laws 2016, Chapter 96, Section 1 (1)	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 112, Section 1	0	0	0	0
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	2	258,174	959,033	403,651
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		186	131,207	26,530,016	19,252,669
36	TOTAL OF LINES 13 THRU 35		8,504	965,597,982	2,100,971,020	586,815,482
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	2,575	0	2,061,751,077	1,132,403,820
38	State	307.090	957	25,883,622	2,870,314,846	1,787,041,239
39	County	307.090	890	15,038,234	340,416,735	213,131,168
40	Cities and Towns	307.090	2,192	50,206,185	1,629,817,844	948,542,408
41	School Districts	307.090	348	3,277,155	1,513,798,191	869,025,234
42	Housing Authorities	307.092	263	0	143,545,662	95,283,809
43	All Other Municipal Corporations	307.090 307.181	574	7,863,377	349,428,440	218,751,871
44	TOTAL OF LINES 37 THRU 43		7,799	102,268,573	8,909,072,795	5,264,179,549
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	86	262,929	36,918,975	20,441,484
46	Literary, Charitable, and Scientific Organizations	307.130	810	237,845,012	2,477,258,616	1,309,011,942
47	Churches and Religious Organizations	307.140	720	26,086,937	643,421,980	379,931,678
48	Academies and Day Care Facilities	307.145	60	9,767,650	129,349,599	78,248,698
49	Burial Grounds, Crematories, Tombs, etc.	307.150	104	294,141	26,599,245	13,803,814
50	Public Libraries Privately Owned	307.160	2	0	199,417	112,646
51	Senior Centers Privately Owned	307.147	1	0	1,374,497	856,201
52	Public Parks Privately Owned	307.115	1	0	160,412	77,778
53	All Other Social Welfare Exemptions		24	25,627,576	43,929,523	0
54	TOTAL OF LINES 45 THRU 53		1,808	299,884,245	3,359,212,264	1,802,484,241

55 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.

* ORS 308.250 was amended in 2017 and this tax provision was changed. Property under this law is now exempt from taxation, rather than having the tax cancelled.