

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2018-19

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	6,308	78,825,617	965,096,022	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,629	22,832,788	63,056,812	
3	Forestland (excluding homesites)	321.257 321.805	9,352	309,446,164	1,141,403,258	
4	Small Tract Forestland (excluding homesites)	321.722	1,866	4,872,341	261,133,078	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,457	15,153,234	44,604,973	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	123	8,520,773	11,503,346	
7	Open Space	308A.300 - 308A.330	34	19,825,067	41,265,263	
8	Riparian Habitat Land	308A.350 - 308A.383	21	922,407	3,967,819	
9	Conservation Easements	308A.450 - 308A.465	79	2,358,746	18,096,694	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	55	31,371,837	62,291,047	
11	All Other Specially Assessed Property	308.490 308.670	1	11,899,332	21,988,563	
12	TOTAL OF LINES 1 THRU 11		20,925	506,028,306	2,634,406,875	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	7	6,963,292	11,146,634	3,832,147
14	Commercial Facilities Under Construction	307.340	2	749,197	17,554,576	10,301,488
15	Enterprise Zones	285C.175	41	250,420,002	458,039,411	198,070,065
16	Environmentally Sensitive Logging Equipment	307.827 307.831	72	6,303,348	43,504,606	37,201,258
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	21	3,946,348	13,885,181	0
19	Housing for Low Income Rental	307.517	73	667,469	114,698,241	64,204,627
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	34	15,772,767	253,893,410	123,657,044
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	71	1,479,000	36,332,846	30,817,237
25	War Veterans and Spouses	307.260, 307.283	3,793	715,738,431	1,180,895,591	92,308,734
26	Military Homestead Exemption	307.286	0	0	0	0
27	Food Processing Equipment	307.455 307.462	1	12,415,593	14,095,430	1,679,837
28	Business Personal Property Tax *	308.250(2)	4,123		56,154,745	0
29	Strategic Investment Program (SIP)	285C.600	171	1,022,396	24,221,642	18,215,347
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	6	0	211,754	179,280
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	278,029	994,931	403,651
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		172	1,022,396	26,385,695	18,896,855
36	TOTAL OF LINES 13 THRU 35		8,589	1,016,778,268	2,252,014,693	599,767,570
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	2,573	0	2,064,242,125	1,161,823,973
38	State	307.090	959	26,569,731	2,490,851,033	1,472,944,109
39	County	307.090	883	13,444,711	355,463,988	219,665,154
40	Cities and Towns	307.090	2,212	51,786,397	1,774,392,877	990,420,436
41	School Districts	307.090	348	3,025,527	1,599,393,786	925,248,339
42	Housing Authorities	307.092	235	0	154,296,946	99,490,857
43	All Other Municipal Corporations	307.090 307.181	589	9,864,078	349,582,108	219,879,417
44	TOTAL OF LINES 37 THRU 43		7,799	104,690,444	8,788,222,863	5,089,472,285
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	82	186,041	38,353,326	21,293,407
46	Literary, Charitable, and Scientific Organizations	307.130	829	289,488,181	2,320,219,431	1,176,177,189
47	Churches and Religious Organizations	307.140	723	23,253,993	665,803,269	394,049,303
48	Academies and Day Care Facilities	307.145	71	9,932,239	404,533,430	226,857,369
49	Burial Grounds, Crematories, Tombs, etc.	307.150	102	304,497	26,859,799	14,228,616
50	Public Libraries Privately Owned	307.160	2	0	199,187	116,026
51	Senior Centers Privately Owned	307.147	1	0	1,401,986	881,887
52	Public Parks Privately Owned	307.115	1	0	169,637	80,111
53	All Other Social Welfare Exemptions		24	27,444,237	48,382,427	0
54	TOTAL OF LINES 45 THRU 53		1,835	350,609,188	3,505,922,492	1,833,683,908
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.