

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

Tax Year 2019-20

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.050 - 308A.128	6,338	81,027,648	1,047,233,272	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,642	23,877,426	66,055,657	
3	Forestland (excluding homesites)	321.257 321.805	9,404	318,928,030	1,226,556,641	
4	Small Tract Forestland (excluding homesites)	321.722	1,861	4,988,627	282,556,248	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,473	15,848,853	46,195,891	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	128	9,395,737	12,994,194	
7	Open Space	308A.300 - 308A.330	34	20,534,505	44,395,047	
8	Riparian Habitat Land	308A.350 - 308A.383	21	962,574	4,241,615	
9	Conservation Easements	308A.450 - 308A.465	80	2,415,555	19,641,508	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	55	30,994,491	63,959,096	
11	All Other Specially Assessed Property	308.490 308.670	1	12,278,337	21,988,563	
12	TOTAL OF LINES 1 THRU 11		21,037	521,251,783	2,835,817,732	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	7	7,586,413	11,414,093	3,662,153
14	Commercial Facilities Under Construction	307.340	5	8,484,404	41,664,784	18,878,196
15	Enterprise Zones	285C.175	43	252,166,952	481,780,085	219,739,257
16	Environmentally Sensitive Logging Equipment	307.827 307.831	81	7,019,443	48,590,871	41,571,428
17	Farm Labor Camps, Day Care Centers	307.495	0			
18	Historic Property	358.505	19	3,865,847	14,388,860	
19	Housing for Low Income Rental	307.517	80	1,095,493	134,756,472	73,761,359
20	Nonprofit Low Income Rental Housing	307.541	0			
21	Multiple Unit Housing in Core Areas	307.630	30	16,245,945	248,717,926	122,956,476
22	Nonprofit Homes for the Elderly (personal property)	308.490	0			
23	Pollution Control Facilities	307.420	0			
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	55	0	15,273,409	11,158,293
25	War Veterans and Spouses	307.260, 307.283	3,790	734,230,024	1,236,061,632	95,395,943
26	Military Homestead Exemption	307.286	10	1,292,504	3,278,165	907,550
27	Food Processing Equipment	307.455 307.462	2	13,219,903	15,414,990	2,195,087
28	Business Personal Property Tax *	308.250(2)	4,350	0	60,274,830	
29	Strategic Investment Program (SIP)	285C.600	170	1,154,014	29,845,595	20,817,966
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	5	0	187,916	153,264
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	298,479	1,042,852	403,651
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		171	1,154,014	32,074,568	21,519,919
36	TOTAL OF LINES 13 THRU 35		8,820	1,047,813,435	2,374,767,048	633,120,542
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	2,567	0	2,164,946,385	1,197,832,480
38	State	307.090	965	43,287,463	3,582,734,550	2,079,899,207
39	County	307.090	859	14,299,744	377,573,048	222,772,231
40	Cities and Towns	307.090	2,225	26,046,409	1,629,796,797	885,084,546
41	School Districts	307.090	345	1,455,085	1,719,429,032	959,294,295
42	Housing Authorities	307.092	240	727,791	162,135,132	105,032,779
43	All Other Municipal Corporations	307.090 307.181	600	10,344,762	368,823,254	226,154,113
44	TOTAL OF LINES 37 THRU 43		7,801	96,161,254	10,005,438,198	5,676,069,651
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	81	402,025	39,773,557	21,513,206
46	Literary, Charitable, and Scientific Organizations	307.130	834	210,963,275	2,300,317,673	1,195,089,374
47	Churches and Religious Organizations	307.140	720	20,114,865	692,251,560	403,814,633
48	Academies and Day Care Facilities	307.145	79	10,144,370	452,889,974	248,878,867
49	Burial Grounds, Crematories, Tombs, etc.	307.150	102	318,377	28,906,526	14,772,199
50	Public Libraries Privately Owned	307.160	2	0	206,218	119,506
51	Senior Centers Privately Owned	307.147	1	0	1,430,025	908,343
52	Public Parks Privately Owned	307.115	1	0	183,870	82,514
53	All Other Social Welfare Exemptions		24	28,129,783	49,096,506	0
54	TOTAL OF LINES 45 THRU 53		1,844	270,072,695	3,565,055,909	1,885,178,642

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.