

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

Tax Year 2024-25

County:

09-Oct-2024 1:43 PM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	8,230	422,955,779	2,340,100,200	183,140
2	Farm Homesites Specially Assessed	308A.256	2,240	11,673,533	90,232,690	0
3	Forestland (excluding homesites)	321.257/321.805	531	6,561,735	55,043,155	0
4	Small Tract Forestland (excluding homesites)	321.722	25	30,453	1,329,230	0
5	Forest Homesites Specially Assessed	308A.256				
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300/308A.315				
8	Riparian Habitat Land	308A.362				
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	55	15,171,412	101,606,600	0
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	11,081	456,392,912	2,588,311,875	183,140
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	5	342,526,760	342,526,760	342,526,760
15	Enterprise Zones	285C.175	15	849,662,798	866,833,540	1,716,496,338
16	Farm Labor Camps, Day Care Centers	307.495	7	0	11,118,180	11,118,180
17	Historic Property	358.505	3	630,780	784,350	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
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				
26	War Veterans and Spouses	307.260/307.283	778	129,608,262	232,148,900	23,063,700
27	Military Homestead Exemption	307.286	2	171,586	679,440	165,366
28	Food Processing Equipment	307.455/307.462	6	0	49,598,380	49,598,380
29	Business Personal Property Tax Cancellation *	308.250(2)	349	0	3,596,520	3,265,248
30	Strategic Investment Program (SIP)	285C.600	11	357,929,022	1,618,104,096	3,826,341,064
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
32	Brownfield Development	Oregon Laws 2016, Chapter 118	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 118	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		1,176	1,680,529,208	3,125,390,166	5,972,575,036
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	948	0	1,161,203,766	1,157,314,436
39	State	307.090	243	0	198,406,880	197,746,330
40	County	307.090	140	0	108,915,190	107,659,560
41	Cities and Towns	307.090	624	0	405,863,813	411,075,783
42	School Districts	307.090	158	0	725,346,370	723,127,990
43	Housing Authorities	307.092				
44	All Other Municipal Corporations	307.090	291	0	103,413,720	108,259,350
45	TOTAL OF LINES 38 THRU 44	307.090	2,404	0	2,703,149,739	2,705,183,449
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	23	0	3,458,190	50,810
47	Literary, Charitable, and Scientific Organizations	307.130	162	0	181,588,980	180,848,110
48	Churches and Religious Organizations	307.140	187	0	141,641,000	141,067,540
49	Academies and Day Care Facilities	307.145	0	0	0	0
50	Burial Grounds, Crematories, Tombs, etc.	307.150	29	0	3,244,100	1,058,280
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	0	0	0	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		401	0	329,932,270	323,024,740
56	Does the Real Market Value column include all specially assessed and exempt property in your county?					

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