

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

Tax Year 2023-24

County: LINN

04-Oct-2023 8:34 AM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	6,846	287,130,898	3,063,778,860	0
2	Farm Homesites Specially Assessed	308A.256	2,371	25,762,460	83,189,740	0
3	Forestland (excluding homesites)	321.257/321.805	3,565	201,572,745	737,647,430	0
4	Small Tract Forestland (excluding homesites)	321.722	532	2,174,090	118,688,380	0
5	Forest Homesites Specially Assessed	308A.256	279	1,642,317	5,645,190	0
6	Wildlife Habitat Conservation Land	308A.427	0	0	0	0
7	Open Space	308A.300/308A.315	0	0	0	0
8	Riparian Habitat Land	308A.362	4	242,294	1,234,940	0
9	Conservation Easements	308A.743	5	264,711	2,107,910	0
10	Low Income Rental Housing Specially Assessed	308.704	21	16,274,180	63,226,070	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	13,623	535,063,695	4,075,518,520	0
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	1	57,560	4,963,100	0
14	Commercial Facilities Under Construction	307.340	2	44,502,780	51,036,150	0
15	Enterprise Zones	285C.175	28	386,717,574	587,213,060	0
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	10	2,022,263	10,853,910	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	5	219,850	11,256,540	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	0	0	0	0
26	War Veterans and Spouses	307.260/307.283	1,650	357,931,348	779,116,056	47,408,163
27	Military Homestead Exemption	307.286	0	0	0	0
28	Food Processing Equipment	307.455/307.462	2	28,207,000	35,825,400	0
29	Business Personal Property Tax Cancellation *	308.250(2)	623	0	4,574,610	4,247,750
30	Strategic Investment Program (SIP)	285C.600	0	0	0	0
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	5	0	437,700	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		36	273,800	13,404,660	0
37	TOTAL OF LINES 13 THRU 36		2,362	819,932,175	1,498,681,186	51,655,913
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	473	290,060	486,361,960	0
39	State	307.090	211	268,312	127,496,890	0
40	County	307.090	294	983,350	125,626,580	0
41	Cities and Towns	307.090	660	818,341	513,748,300	0
42	School Districts	307.090	138	1,145,090	582,108,730	0
43	Housing Authorities	307.092	6	0	27,010,650	0
44	All Other Municipal Corporations	307.090	18	569,350	14,732,490	0
45	TOTAL OF LINES 38 THRU 44	307.090	1,800	4,074,503	1,877,085,600	0
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	32	466,750	13,223,980	0
47	Literary, Charitable, and Scientific Organizations	307.130	237	18,311,160	341,806,340	0
48	Churches and Religious Organizations	307.140	308	9,420,800	362,297,060	0
49	Academies and Day Care Facilities	307.145	23	643,690	43,973,200	0
50	Burial Grounds, Crematories, Tombs, etc.	307.150	71	219,815	14,420,390	0
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	2	0	3,914,360	0
53	Public Parks Privately Owned	307.115	1	0	797,210	0
54	All Other Social Welfare Exemptions		0	0	0	0
55	TOTAL OF LINES 46 THRU 54		674	29,062,215	780,432,540	0
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.