

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

Tax Year 2014-15

County:

08-Oct-2014 9:53 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	6,705	248,695,106	1,662,603,462	24,720
2	Farm Homesites Specially Assessed	308A.256	2,294	46,635,583	169,633,516	0
3	Forestland (excluding homesites)	321.358/321.815	4,219	364,279,689	646,163,180	0
4	Small Tract Forestland (excluding homesites)	321.722	286	1,059,241	33,673,320	0
5	Forest Homesites Specially Assessed	308A.256	230	1,489,889	3,399,250	0
6	Wildlife Habitat Conservation Land	215.808	0	0	0	0
7	Open Space	308A.315	0	0	0	0
8	Riparian Habitat Land	308A.362	0	0	0	0
9	Conservation Easements	308A.743	0	0	0	0
10	Low Income Rental Housing Specially Assessed	308.704	27	9,398,670	21,124,070	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	13,761	671,558,178	2,536,596,798	24,720
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	0	0	0	0
15	Enterprise Zones	285.597				
16	Environmentally Sensitive Logging Equipment	307.827	0	0	0	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	23	3,893,851	8,813,270	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
22	Nonprofit Homes for the Elderly (personal property)	307.370	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	0	0	0	0
25	War Veterans and Spouses	307.260/307.300	1,302	203,056,644	241,817,980	28,024,466
26	Military Homestead Exemption	307.286	8	1,395,340	1,493,530	626,296
27	Food Processing Equipment	307.455	0	0	0	0
28	Business Personal Property Tax Cancellation *	308.250(2)	547	0	4,181,510	3,404,880
29	All Other Business/Housing/Misc. Exemptions		0	0	0	0
30	TOTAL OF LINES 13 THRU 29		1,880	208,345,835	256,306,290	32,055,642
	PUBLIC EXEMPTIONS					
31	Federal Government	307.040	492	0	221,447,560	212,826,028
32	State	307.090	213	0	47,719,820	36,985,058
33	County	307.090	376	0	67,625,960	55,909,593
34	Cities and Towns	307.090	625	0	273,495,890	201,028,664
35	School Districts	307.090	153	0	255,564,610	205,045,910
36	Housing Authorities	456.225	0	0	0	0
37	All Other Municipal Corporations	307.090	88	0	27,029,730	16,426,450
38	TOTAL OF LINES 31 THRU 37	307.090	1,947	0	892,883,570	728,221,703
	SOCIAL WELFARE EXEMPTIONS					
39	Fraternal Organizations	307.136	0	0	0	0
40	Literary, Charitable, and Scientific Organizations	307.130	0	0	0	0
41	Churches and Religious Organizations	307.140	250	0	102,272,400	78,348,302
42	Academies and Day Care Facilities	307.145	0	0	0	0
43	Burial Grounds, Crematories, Tombs, etc.	307.150	70	0	5,631,790	3,924,563
44	Public Libraries Privately Owned	307.160	0	0	0	0
45	Senior Centers Privately Owned	307.147	0	0	0	0
46	Public Parks Privately Owned	307.115	0	0	0	0
47	All Other Social Welfare Exemptions		0	0	0	0
48	TOTAL OF LINES 39 THRU 47		320	0	107,904,190	82,272,865

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49	Does the Real Market Value column include all specially assessed and exempt property in your county?					

* 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.