

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2009-10

County: BENTON

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.107	3457	57243615	665768179	
2	Farm Homesites Specially Assessed	308A.256	975	5254369	19443892	
3	Forestland (excluding homesites)	321.257 321.805	3401	53674613	421160969	
4	Small Tract Forestland (excluding homesites)	321.722				
5	Forest Homesites Specially Assessed	308A.256	342	760796	2950489	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	10	207616	560437	
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	1616493	2568953	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		8188		1112452919	
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175				
14	Commercial Facilities Under Construction	307.340				
15	Enterprise Zones	285C.175				
16	Environmentally Sensitive Logging Equipment	307.827	30	2814274	19254478	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	8	1685516	2904739	
19	Housing for Low Income Rental	307.517				
20	Nonprofit Low Income Rental Housing	307.541				
21	Multiple Unit Housing in Core Areas	307.630				
22	Nonprofit Homes for the Elderly (personal property)	308.490				
23	Pollution Control Facilities	307.420				
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120			167970	167970
25	War Veterans and Spouses	307.260, 307.283	680	101506270	170880055	11681694
26	Military Homestead Exemption	307.286	3	375162	844985	202593
27	Food Processing Equipment	307.455				
28	Business Personal Property Tax Cancellation *	308.250(2)				
29	All Other Business/Housing/Misc. Exemptions					
30	TOTAL OF LINES 13 THRU 29				194052227	12052257
PUBLIC EXEMPTIONS						
31	Federal Government	307.040	272	0	102810208	57247459
32	State	307.090	287	1695549	449475382	99649427
33	County	307.090	160	3383340	40947432	22083506
34	Cities and Towns	307.090	427	43380	127522457	84023926
35	School Districts	307.090	72		226530844	106149930
36	Housing Authorities	307.092	40		9058910	6285856
37	All Other Municipal Corporations	307.090	13		104650	26208
38	TOTAL OF LINES 31 THRU 37		1271	5122269	956449883	375466312
SOCIAL WELFARE EXEMPTIONS						
39	Fraternal Organizations	307.136	7		3501092	1799788
40	Literary, Charitable, and Scientific Organizations	307.130	171	17594843	207667912	93897515
41	Churches and Religious Organizations	307.140	137	5056391	105706347	47999379
42	Academies and Day Care Facilities	307.145	10		15140856	365969
43	Burial Grounds, Crematories, Tombs, etc.	307.150	32	35846	6174794	1633619
44	Public Libraries Privately Owned	307.160	1		115500	60803
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115	3		613421	305608
47	All Other Social Welfare Exemptions		2		1329057	989070
48	TOTAL OF LINES 39 THRU 47		363	22687080	340248979	147051751
49	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.					

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