

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2008-09

County: _____

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 | 3,415 | 55,611,611 | 657,149,313 | |
| 2 | Farm Homesites Specially Assessed | 308A.256 | 962 | 4,944,360 | 18,748,680 | |
| 3 | Forestland (excluding homesites) | 321.257 321.805 | 3,370 | 52,128,893 | 413,655,322 | |
| 4 | Small Tract Forestland (excluding homesites) | 321.722 | | | | |
| 5 | Forest Homesites Specially Assessed | 308A.256 | 340 | 718,666 | 3,121,980 | |
| 6 | Wildlife Habitat Conservation Land | 308A.427 | | | | |
| 7 | Open Space | 308A.300 308A.315 | | | | |
| 8 | Riparian Habitat Land | 308A.362 | 10 | 201,569 | 566,842 | 86,616 |
| 9 | Conservation Easements | 308A.743 | | | | |
| 10 | Low Income Rental Housing Specially Assessed | 308.704 | 3 | 1,569,410 | 2,568,953 | |
| 11 | All Other Specially Assessed Property | 308.490 308.670 | | | | |
| 12 | TOTAL OF LINES 1 THRU 11 | | 8100 | 115174509 | 1095811090 | |
| | 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 | 35 | 4,020,645 | 20,024,681 | |
| 17 | Farm Labor Camps, Day Care Centers | 307.495 | | | | |
| 18 | Historic Property | 358.505 | 8 | 1,594,390 | 2,680,791 | |
| 19 | Housing for Low Income Rental | 307.517 | | | | |
| 20 | Nonprofit Low Income Rental Housing | 307.612 | | | | |
| 21 | Multiple Unit Housing in Core Areas | 307.630 | | | | |
| 22 | Nonprofit Homes for the Elderly (personal property) | 307.370 | | | | |
| 23 | Pollution Control Facilities | 307.420 | | | | |
| 24 | Port and Airport Property Leased (in lieu and fully exempt) | 307.120 | 2 | 0 | 167,970 | 167,970 |
| 25 | War Veterans and Spouses | 307.260 307.283 | 669 | 95,171,498 | 167,117,101 | 11,158,647 |
| 26 | Military Homestead Exemption | 307.286 | | | | |
| 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 | | 714 | 100786533 | 189990543 | 11326617 |
| | PUBLIC EXEMPTIONS | | | | | |
| 31 | Federal Government | 307.040 | 272 | 0 | 25,831,650 | 2,234,301 |
| 32 | State | 307.090 | 282 | 1,610,740 | 351,145,355 | 95,969,276 |
| 33 | County | 307.090 | 167 | 3,285,374 | 32,970,035 | 15,527,451 |
| 34 | Cities and Towns | 307.090 | 427 | 43,380 | 123,087,175 | 79,363,422 |
| 35 | School Districts | 307.090 | 73 | 0 | 216,952,235 | 79,909,120 |
| 36 | Housing Authorities | 307.092 | 40 | 0 | 9,164,230 | 6,102,776 |
| 37 | All Other Municipal Corporations | 307.090 | 13 | 0 | 104,650 | 25,534 |
| 38 | TOTAL OF LINES 31 THRU 37 | | 1274 | 4939494 | 759255330 | 279131880 |
| | SOCIAL WELFARE EXEMPTIONS | | | | | |
| 39 | Fraternal Organizations | 307.136 | 7 | 0 | 3,462,328 | 1,747,367 |
| 40 | Literary, Charitable, and Scientific Organizations | 307.130 | 162 | 22,188,905 | 199,607,178 | 84,597,213 |
| 41 | Churches and Religious Organizations | 307.140 | 134 | 2,832,025 | 74,733,646 | 27,446,502 |
| 42 | Academies and Day Care Facilities | 307.145 | 11 | 0 | 15,268,116 | 355,310 |
| 43 | Burial Grounds, Crematories, Tombs, etc. | 307.150 | 31 | 34,802 | 5,325,200 | 1,352,766 |
| 44 | Public Libraries Privately Owned | 307.160 | 1 | 0 | 110,599 | 59,032 |
| 45 | Senior Centers Privately Owned | 307.147 | | | | |
| 46 | Public Parks Privately Owned | 307.115 | 3 | 0 | 539,841 | 274,263 |
| 47 | All Other Social Welfare Exemptions | | 1 | 0 | 1,296,407 | 928,563 |
| 48 | TOTAL OF LINES 39 THRU 47 | | 350 | 25055732 | 300343315 | 116761016 |
| 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.