

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2012-13

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	3701	70388244	595903489	
2	Farm Homesites Specially Assessed	308A.256	947	5996216	15928172	
3	Forestland (excluding homesites)	321.257 321.805	3114	58819384	354530043	
4	Small Tract Forestland (excluding homesites)	321.722				
5	Forest Homesites Specially Assessed	308A.256	235	862379	2043168	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	10	226384	0	983630
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	1766384	0	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		8010	138058991	968404872	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175				
14	Commercial Facilities Under Construction	307.340				
15	Enterprise Zones	285C.175	2	0	0	2113483
16	Environmentally Sensitive Logging Equipment	307.827 307.831	28	0	14490610	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	4	1398737	0	
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	2	0	0	167970
25	War Veterans and Spouses	307.260, 307.283	733	121283783	0	14031374
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455 307.462				
28	Business Personal Property Tax Cancellation *	308.250(2)				
29	All Other Business/Housing/Misc. Exemptions					
30	TOTAL OF LINES 13 THRU 29		769	122682520	14490610	16312827
	PUBLIC EXEMPTIONS					
31	Federal Government	307.040	272	0	0	82846345
32	State	307.090	275	1638383	0	440723074
33	County	307.090	166	57732	0	37747349
34	Cities and Towns	307.090	412	43380	0	193163867
35	School Districts	307.090	67	0	0	180061939
36	Housing Authorities	307.092	40	0	0	6868730
37	All Other Municipal Corporations	307.090	13	0	0	242147
38	TOTAL OF LINES 31 THRU 37		1245	1739495	0	941653451
	SOCIAL WELFARE EXEMPTIONS					
39	Fraternal Organizations	307.136	6	0	0	2481129
40	Literary, Charitable, and Scientific Organizations	307.130	192	184599099	0	138618616
41	Churches and Religious Organizations	307.140	133	5100207	0	78181906
42	Academies and Day Care Facilities	307.145	11	0	0	24289859
43	Burial Grounds, Crematories, Tombs, etc.	307.150	32	39170	0	3072355
44	Public Libraries Privately Owned	307.160	1	0	0	484953
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115	3	0	0	333945
47	All Other Social Welfare Exemptions		1	0	0	1045106
48	TOTAL OF LINES 39 THRU 47		379	189738476	0	248507869

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.