

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2010-11

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	3491	61201150	575786022	
2	Farm Homesites Specially Assessed	308A.256	944	5699404	16730559	
3	Forestland (excluding homesites)	321.257 321.805	3056	56927664	374003633	
4	Small Tract Forestland (excluding homesites)	321.722				
5	Forest Homesites Specially Assessed	308A.256	231	816388	2125420	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	10	219791	1652437	954980
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	1714936	2568953	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		7735	126579333	972867024	
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	2838266	2051925
16	Environmentally Sensitive Logging Equipment	307.827 307.831	24	0	15679080	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	4	1389542	2288133	
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	167970	167970
25	War Veterans and Spouses	307.260, 307.283	703	114636714	163084082	13225228
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		735	116026256	184057531	15445123
PUBLIC EXEMPTIONS						
31	Federal Government	307.040	272	0	108916033	80460609
32	State	307.090	273	1590664	553164506	394315012
33	County	307.090	162	3630788	52476559	32201885
34	Cities and Towns	307.090	437	43380	255895604	188628644
35	School Districts	307.090	67	0	271757971	175015185
36	Housing Authorities	307.092	40	0	7464820	6668667
37	All Other Municipal Corporations	307.090	13	0	344235	235726
38	TOTAL OF LINES 31 THRU 37		1264	5264832	1250019728	877525728
SOCIAL WELFARE EXEMPTIONS						
39	Fraternal Organizations	307.136	6	0	3322553	2408864
40	Literary, Charitable, and Scientific Organizations	307.130	186	22087257	240940836	119277854
41	Churches and Religious Organizations	307.140	135	5142315	126987037	75418243
42	Academies and Day Care Facilities	307.145	11	0	27777447	20297508
43	Burial Grounds, Crematories, Tombs, etc.	307.150	32	38030	7579842	2913690
44	Public Libraries Privately Owned	307.160	1	0	654862	470828
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115	3	0	572803	324219
47	All Other Social Welfare Exemptions		1	0	1334192	1014666
48	TOTAL OF LINES 39 THRU 47		375	27267602	409169572	222125872
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.