

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	3427	59211450	585345783	
2	Farm Homesites Specially Assessed	308A.256	934	5410086	16815957	
3	Forestland (excluding homesites)	321.257 321.805	3037	55336141	381674965	
4	Small Tract Forestland (excluding homesites)	321.722				
5	Forest Homesites Specially Assessed	308A.256	230	800320	2607075	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	10	213389	485788	
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	1664987	2568953	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		7641	122636373	989498521	
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	307.827 307.831	22	0	12821165	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	7	1580354	2693732	
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	110000903	165137341	12610159
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		734	111581257	180820208	12778129
PUBLIC EXEMPTIONS						
31	Federal Government	307.040	273	0	109413929	62476043
32	State	307.090	290	1746416	449473925	104723110
33	County	307.090	165	3526723	42095001	22965307
34	Cities and Towns	307.090	434	43380	131843162	90956888
35	School Districts	307.090	71	0	229041032	109163370
36	Housing Authorities	307.092	40	0	8358790	6474435
37	All Other Municipal Corporations	307.090	14	0	104650	295143
38	TOTAL OF LINES 31 THRU 37		1287	5316519	970330489	397054296
SOCIAL WELFARE EXEMPTIONS						
39	Fraternal Organizations	307.136	6	0	2854143	1666899
40	Literary, Charitable, and Scientific Organizations	307.130	184	22374209	222291590	98868711
41	Churches and Religious Organizations	307.140	135	5794595	106538724	50068226
42	Academies and Day Care Facilities	307.145	10	0	15688958	376948
43	Burial Grounds, Crematories, Tombs, etc.	307.150	31	36922	6110323	1677472
44	Public Libraries Privately Owned	307.160	1	0	102794	62627
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115	3	0	572803	314776
47	All Other Social Welfare Exemptions		1	0	1334242	985113
48	TOTAL OF LINES 39 THRU 47		371	28205726	355493577	154020772
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.