

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.