

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2007-08

County: 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	3,376	54,200,578	568,013,938	
2	Farm Homesites Specially Assessed	308A.256	946	4,534,660	16,003,905	
3	Forestland (excluding homesites)	321.257 321.805	3,283	50,849,650	378,488,132	
4	Small Tract Forestland (excluding homesites)	321.722	515	1,063,400	89,024,580	
5	Forest Homesites Specially Assessed	308A.256	339	685,700	2,788,088	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	9	195,698	471,342	62,471
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	2,001,864	2,846,645	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		8,471	113,531,550	1,057,636,630	
	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	31	7,619,213	21,290,036	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	9	2,310,030	3,809,030	
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	-	167,970	167,970
25	War Veterans and Spouses	307.260, 307.283	644	87,203,801	148,205,537	10,353,873
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		686	97,133,044	173,472,573	10,521,843
	PUBLIC EXEMPTIONS					
31	Federal Government	307.040	272	-	24,962,334	2,169,224
32	State	307.090	284	1,595,326	393,449,588	67,947,778
33	County	307.090	167	2,841,401	25,746,751	9,453,622
34	Cities and Towns	307.090	432	-	122,147,035	71,077,657
35	School Districts	307.090	82	-	180,124,116	52,519,213
36	Housing Authorities	307.092	40	-	8,876,430	5,925,020
37	All Other Municipal Corporations	307.090	13	-	104,650	24,880
38	TOTAL OF LINES 31 THRU 37		1,290	4,436,727	755,410,904	209,117,394
	SOCIAL WELFARE EXEMPTIONS					
39	Fraternal Organizations	307.136	7	-	2,457,621	295,885
40	Literary, Charitable, and Scientific Organizations	307.130	173	31,546,796	200,601,501	78,348,965
41	Churches and Religious Organizations	307.140	135	2,823,201	63,244,659	22,283,773
42	Academies and Day Care Facilities	307.145	11	-	15,157,740	-
43	Burial Grounds, Crematories, Tombs, etc.	307.150	31	33,789	4,821,944	1,313,366
44	Public Libraries Privately Owned	307.160	1	-	83,149	57,313
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115				
47	All Other Social Welfare Exemptions		1	-	1,304,656	901,517
48	TOTAL OF LINES 39 THRU 47		359	34,403,786	287,671,270	103,200,819
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.