

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2004-05

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	3375	\$ 50,200,934	\$ 476,580,046	
2	Farm Homesites Specially Assessed	308A.256	933	\$ 4,055,932	\$ 14,324,795	
3	Forestland (excluding homesites)	321.257 321.805	3251	\$ 47,693,459	\$ 394,111,387	
4	Forest Homesites Specially Assessed	308A.256	332	\$ 844,963	\$ 3,351,358	
5	Wildlife Habitat Conservation Land	215.808				
6	Open Space	308A.315				
7	Riparian Habitat Land	308A.362	9	\$ 9,678	\$ 19,328	
8	Low Income Rental Housing Specially Assessed	308.704	2	\$ 1,395,153	\$ 1,719,098	
9	All Other Specially Assessed Property	308.490 308.670				
10	TOTAL OF LINES 1 THRU 9		7902	\$ 104,200,119	\$ 890,106,012	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
11	Alternative Energy System	307.175				
12	Commercial Facilities Under Construction	307.340	1	\$ -	\$ 7,755,615	\$ 3,623,202
13	Enterprise Zones	285.597				
14	Environmentally Sensitive Logging Equipment	307.827				
15	Farm Labor Camps, Day Care Centers	307.495				
16	Historic Property	358.505	13	\$ 2,872,127	\$ 6,015,235	
17	Housing for Low Income Rental	307.517				
18	Nonprofit Low Income Rental Housing	307.541				
19	Multiple Unit Housing in Core Areas	307.630				
20	Nonprofit Homes for the Elderly (personal property)	307.370				
21	Pollution Control Facilities	307.420				
22	Port and Airport Property Leased (in lieu and fully exempt)	307.120	1	\$ -	\$ 65,000	\$ 65,000
23	War Veterans and Spouses	307.260, 307.300	661	\$ 83,034,548	\$ 111,246,289	\$ 7,540,739
24	Business Personal Property Tax Cancellation *	308.250(2)				
25	All Other Business/Housing/Misc. Exemptions		13	\$ -	\$ 93,700	\$ 23,042
26	TOTAL OF LINES 11 THRU 25		689	\$ 85,906,675	\$ 125,175,839	\$ 11,251,983
	PUBLIC EXEMPTIONS					
27	Federal Government	307.040	273	\$ -	\$ 20,704,358	\$ 846,588
28	State	307.090	287	\$ -	\$ 239,123,966	\$ 8,915,829
29	County	307.090	186	\$ 1,591,071	\$ 23,136,911	\$ 2,590,849
30	Cities and Towns	307.090	436	\$ 139,524	\$ 67,574,452	\$ 29,790,518
31	School Districts	307.090	97	\$ -	\$ 112,096,977	\$ 8,423,651
32	Housing Authorities	456.225	40	\$ -	\$ 6,417,200	\$ 5,422,237
33	All Other Municipal Corporations	307.090	0	\$ -	\$ -	\$ -
34	TOTAL OF LINES 27 THRU 33		1319	\$ 1,730,595	\$ 469,053,864	\$ 55,989,672
	SOCIAL WELFARE EXEMPTIONS					
35	Fraternal Organizations	307.136	18	\$ -	\$ 2,200,677	\$ 600,472
36	Literary, Charitable, and Scientific Organizations	307.130	171	\$ 32,422,313	\$ 328,493,015	\$ 70,316,487
37	Churches and Religious Organizations	307.140	144	\$ 949,364	\$ 40,025,782	\$ 6,277,777
38	Academies and Day Care Facilities	307.145	1		\$ 127,260	\$ -
39	Burial Grounds, Crematories, Tombs, etc.	307.150	32	\$ -	\$ 138,850	\$ 399,179
40	Public Libraries Privately Owned	307.160				
41	Senior Centers Privately Owned	307.147				
42	Public Parks Privately Owned	307.115				
43	All Other Social Welfare Exemptions					
44	TOTAL OF LINES 35 THRU 43		366	\$ 33,371,677	\$ 370,985,584	\$ 77,593,915
45	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.