

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**  
**Tax Year 2016-17**

**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.050 - 308A.128	3,493	71,201,858.00	533,902,306.00	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,014	7,063,623.00	15,240,046.00	
3	Forestland (excluding homesites)	321.257 321.805	3,015	65,702,186.00	336,092,342.00	
4	Small Tract Forestland (excluding homesites)	321.722	598	1,466,869.00	72,721,834.00	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	361	1,428,583.00	2,680,731.00	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	32	138,314.00	2,904,151.00	
7	Open Space	308A.300 - 308A.330	0	0.00	0.00	
8	Riparian Habitat Land	308A.350 - 308A.383	10	254,797.00	1,229,340.00	
9	Conservation Easements	308A.450 - 308A.465	12	195,691.00	2,171,718.00	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,211,145.00	3,149,512.00	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	<b>TOTAL OF LINES 1 THRU 11</b>		8538	149,663,066	970,091,980	
	<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	0	0	0	0
15	Enterprise Zones	285C.175	3	243,950.00	2,116,995.00	1,594,220.00
16	Environmentally Sensitive Logging Equipment	307.827 307.831	28	0.00	23,252,061.00	0.00
17	Farm Labor Camps, Day Care Centers	307.495	0	0.00	0.00	0.00
18	Historic Property	358.505	2	209,752.00	826,370.00	0.00
19	Housing for Low Income Rental	307.517	0	0.00	0.00	0.00
20	Nonprofit Low Income Rental Housing	307.541	0	0.00	0.00	0.00
21	Multiple Unit Housing in Core Areas	307.630	0	0.00	0.00	0.00
22	Nonprofit Homes for the Elderly (personal property)	308.490	0	0.00	0.00	0.00
23	Pollution Control Facilities	307.420	0	0.00	0.00	0.00
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0.00	167,970.00	167,970.00
25	War Veterans and Spouses	307.260, 307.283	702	133,634,382.00	183,718,716.00	15,391,899.00
26	Military Homestead Exemption	307.286	1	117,075.00	210,940.00	83,054.00
27	Food Processing Equipment	307.455 307.462	0	0.00	0.00	0.00
28	Business Personal Property Tax Cancellation *	308.250(2)	1,037		6,208,081.00	2,857.00
29	Strategic Investment Program (SIP)	285C.600	0	0.00	0.00	0.00
30	All Other Business/Housing/Misc. Exemptions		1	0.00	1,472,268.00	1,176,276.00
31	<b>TOTAL OF LINES 13 THRU 30</b>		1776	134,205,159.00	217,973,401.00	18,416,276.00
	<b>PUBLIC EXEMPTIONS</b>					
32	Federal Government	307.040	270	0.00	115,056,776.00	94,141,583.00
33	State	307.090	261	361,935.00	945,009,250.00	731,741,445.00
34	County	307.090	190	62,624.00	53,249,086.00	43,633,409.00
35	Cities and Towns	307.090	420	43,380.00	305,582,117.00	220,464,898.00
36	School Districts	307.090	67	0.00	341,881,407.00	219,390,183.00
37	Housing Authorities	307.092	37	0.00	8,393,160.00	7,695,048.00
38	All Other Municipal Corporations	307.090 307.181	14	0.00	394,903.00	297,405.00
39	<b>TOTAL OF LINES 32 THRU 38</b>		1259	467,939.00	1,769,566,699.00	1,317,363,971.00
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
40	Fraternal Organizations	307.136	6	0	3,904,692	2,792,530
41	Literary, Charitable, and Scientific Organizations	307.130	200	116,057,006	419,962,288	161,231,291
42	Churches and Religious Organizations	307.140	137	3,787,428	146,814,722	89,174,115
43	Academies and Day Care Facilities	307.145	12	0	41,204,265	29,141,881
44	Burial Grounds, Crematories, Tombs, etc.	307.150	32	44,087	7,747,486	3,470,460
45	Public Libraries Privately Owned	307.160	1	0	711,721	545,820
46	Senior Centers Privately Owned	307.147	0	0	0	0
47	Public Parks Privately Owned	307.115	3	0	512,537	340,326
48	All Other Social Welfare Exemptions		0	0	0	0
49	<b>TOTAL OF LINES 40 THRU 48</b>		391	119,888,521.00	620,857,711.00	286,696,423.00
50	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.