

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2017-18

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	3500	73,264,928.00	619,967,563.00	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1015	7,517,718.00	18,701,086.00	
3	Forestland (excluding homesites)	321.257 321.805	3018	67,786,630.00	382,639,298.00	
4	Small Tract Forestland (excluding homesites)	321.722	592	1,487,586.00	82,438,241.00	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	359	1,494,525.00	3,169,030.00	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	32	142,467.00	3,405,508.00	
7	Open Space	308A.300 - 308A.330	0	0.00	0.00	
8	Riparian Habitat Land	308A.350 - 308A.383	10	262,442.00	1,492,903.00	
9	Conservation Easements	308A.450 - 308A.465	12	201,555.00	2,397,586.00	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,267,425.00	3,301,425.00	
11	All Other Specially Assessed Property	308.490 308.670	0	0.00	0.00	
12	TOTAL OF LINES 1 THRU 11		8541	154,425,276.00	1,117,512,640.00	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	1	343,284.00	15,335,347.00	8,391,684.00
15	Enterprise Zones	285C.175	3	251,268.00	2,852,475.00	2,384,366.00
16	Environmentally Sensitive Logging Equipment	307.827 307.831	31	0.00	25,251,270.00	0.00
17	Farm Labor Camps, Day Care Centers	307.495	0	0.00	0.00	0.00
18	Historic Property	358.505	2	215,053.00	833,827.00	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	677	134,991,304.00	199,975,559.00	15,426,056.00
26	Military Homestead Exemption	307.286	0	0.00	0.00	0.00
27	Food Processing Equipment	307.455 307.462	0	0.00	0.00	0.00
28	Business Personal Property Tax *	308.250(2)	989		5,999,460.00	4,007.00
29	Strategic Investment Program (SIP)	285C.600	0	0.00	0.00	0.00
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	1	0.00	206,580.00	206,580.00
31	Brownfield Development	Oregon Laws 2016, Chapter 96, Section 1 (1)	0	0.00	0.00	0.00
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 112, Section 1	0	0.00	0.00	0.00
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	0	0.00	0.00	0.00
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0.00	0.00	0.00
35	All Other Business/Housing/Misc. Exemptions		0	0.00	0.00	0.00
36	TOTAL OF LINES 13 THRU 30		1706	135,800,909.00	250,622,488.00	26,580,663.00
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	271.00	0.00	115,271,026.00	97,079,641.00
38	State	307.090	261.00	372,793.00	1,008,974,430.00	789,579,187.00
39	County	307.090	191.00	64,503.00	55,628,743.00	45,421,506.00
40	Cities and Towns	307.090	422.00	43,380.00	322,605,872.00	230,686,505.00
41	School Districts	307.090	67.00	0.00	351,222,268.00	230,053,329.00
42	Housing Authorities	307.092	37.00	0.00	9,214,450.00	7,925,898.00
43	All Other Municipal Corporations	307.090 307.181	17.00	0.00	1,022,347.00	682,543.00
44	TOTAL OF LINES 32 THRU 38		1266	480,676.00	1,863,939,136.00	1,401,428,609.00
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	8.00	0.00	4,095,603.00	2,901,673.00
46	Literary, Charitable, and Scientific Organizations	307.130	203.00	117,068,351.00	433,235,952.00	165,577,289.00
47	Churches and Religious Organizations	307.140	136.00	3,818,585.00	148,943,056.00	92,083,408.00
48	Academies and Day Care Facilities	307.145	12.00	0.00	41,691,549.00	30,323,154.00
49	Burial Grounds, Crematories, Tombs, etc.	307.150	32.00	45,409.00	8,119,992.00	3,588,339.00
50	Public Libraries Privately Owned	307.160	1.00	0.00	743,568.00	562,195.00
51	Senior Centers Privately Owned	307.147	0.00	0.00	0.00	0.00
52	Public Parks Privately Owned	307.115	0.00	0.00	0.00	0.00
53	All Other Social Welfare Exemptions		0.00	0.00	0.00	0.00
54	TOTAL OF LINES 40 THRU 48		392	120,932,345.00	636,829,720.00	295,036,058.00
55	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.					

* ORS 308.250 was amended in 2017 and this tax provision was changed. Property under this law is now exempt from taxation, rather than having the tax cancelled.