

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2018-19

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	3,476	75,138,786	616,649,042	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,017	7,763,067	18,786,192	
3	Forestland (excluding homesites)	321.257 321.805	3,042	70,017,363	384,948,311	
4	Small Tract Forestland (excluding homesites)	321.722	583	1,513,134	80,211,515	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	360	1,535,057	3,220,059	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	32	146,740	3,430,575	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	10	270,315	1,387,675	
9	Conservation Easements	308A.450 - 308A.465	13	225,726	2,623,020	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,308,946	6,819,556	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8,536	158,919,134	1,118,075,945	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
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	579,065	3,349,826	1,929,869
16	Environmentally Sensitive Logging Equipment	307.827 307.831	30	0	22,698,351	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	2	220,513	1,107,924	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
22	Nonprofit Homes for the Elderly	308.490	0	0	0	0
23	Pollution Control Facilities	307.420	0	0	0	0
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	667	139,185,821	218,592,968	15,690,990
26	Military Homestead Exemption	307.286	0	0	0	0
27	Food Processing Equipment	307.455 307.462	0	0	0	0
28	Business Personal Property Tax Exemption	308.250(2)	1,005		6,311,494	0
29	Strategic Investment Program (SIP)	285C.600	0	0	0	0
30	Land Held by Nonprofit Corporation for Building Residences	307.513	0	0	0	0
31	Brownfield Development	note following ORS 307.430	0	0	0	0
32	New Industrial Property in Rural Areas	note following ORS 307.340	0	0	0	0
33	Surviving Spouse of Public Safety Officer	307.295	0	0	0	0
34	Seismec Retrofitting?	note following ORS 307.175	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		0	0	0	0
36	TOTAL OF LINES 13 THRU 36		1,709	139,985,399	252,228,533	17,788,829
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	270	0	117,589,111	99,829,429
38	State	307.090	260	383,977	1,036,838,973	814,007,545
39	County	307.090	192	66,438	58,056,893	46,642,385
40	Cities and Towns	307.090	423	43,380	335,832,831	236,714,158
41	School Districts	307.090	68	1,225,421	390,926,095	252,891,051
42	Housing Authorities	307.092	37	0	10,331,410	8,163,678
43	All Other Municipal Corporations	307.090 307.181	17	0	1,024,247	702,446
44	TOTAL OF LINES 37 THRU 43		1,267	1,719,216	1,950,599,560	1,458,950,692
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	6	0	4,376,999	2,962,597
46	Literary, Charitable, and Scientific Organizations	307.130	211	124,655,151	457,590,890	174,070,040
47	Churches and Religious Organizations	307.140	137	3,146,084	154,970,400	96,360,480
48	Academies and Day Care Facilities	307.145	13	0	45,398,898	32,593,776
49	Burial Grounds, Crematories, Tombs, etc.	307.150	32	46,772	8,173,667	3,670,293
50	Public Libraries Privately Owned	307.160	1	0	768,153	579,061
51	Senior Centers Privately Owned	307.147	0	0	0	0
52	Public Parks Privately Owned	307.115	0	0	0	0
53	All Other Social Welfare Exemptions		0	0	0	0
54	TOTAL OF LINES 45 THRU 53		400	127,848,007	671,279,007	310,236,247
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.					