

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2020-21**

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	3,429	79,284,897	901,575,877	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,012	8,643,326	30,062,807	
3	Forestland (excluding homesites)	321.257 321.805	3,005	74,477,211	578,205,203	
4	Small Tract Forestland (excluding homesites)	321.722	596	1,647,725	127,756,605	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	355	1,679,459	5,571,439	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	33	157,412	5,892,374	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	10	286,778	1,841,541	
9	Conservation Easements	308A.450 - 308A.465	12	239,468	3,686,996	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,395,763	11,353,894	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8,455	168,812,039	1,665,946,736	
	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	269,192	1,718,647	823,286
16	Environmentally Sensitive Logging Equipment	307.827 307.831	27	0	19,084,808	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	2	231,930	1,158,189	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	307.612	0	0	0	0
22	Nonprofit Homes for the Elderly	307.370 308.490	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	628	140,408,487	239,089,329	15,837,225
26	Military Homestead Exemption	307.286	6	867,399	1,997,850	550,661
27	Food Processing Equipment	307.455	0	0	0	0
28	Business Personal Property Tax Exemption	308.250(2)	1,061		7,185,016	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				
32	New Industrial Property in Rural Areas	note following ORS 307.340				
33	Surviving Spouse of Public Safety Officer	307.295				
34	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175				
35	All Other Business/Housing/Misc. Exemptions					
36	TOTAL OF LINES 13 THRU 36		1,729	141,777,008	270,401,809	17,379,142
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	271	0	120,903,526	106,140,566
38	State	307.090	260	407,361	1,133,292,474	787,922,878
39	County	307.090	188	4,276,258	79,708,398	52,322,922
40	Cities and Towns	307.090	432	43,380	373,635,846	250,037,355
41	School Districts	307.090	71	3,050,670	459,433,185	270,242,394
42	Housing Authorities	307.092	37	0	11,757,730	8,660,843
43	All Other Municipal Corporations	307.090 307.181	17	0	1,534,964	742,385
44	TOTAL OF LINES 37 THRU 43		1,276	7,777,669	2,180,266,123	1,476,069,343
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	6	0	5,243,897	3,151,000
46	Literary, Charitable, and Scientific Organizations	307.130	212	130,893,572	542,246,259	198,043,781
47	Churches and Religious Organizations	307.140	135	3,188,978	189,192,216	102,486,971
48	Academies and Day Care Facilities	307.145	13	0	49,091,995	34,543,145
49	Burial Grounds, Crematories, Tombs, etc.	307.150	32	49,620	9,495,145	3,918,116
50	Public Libraries Privately Owned	307.160	1	0	857,056	614,326
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		399	134,132,170	796,126,568	342,757,339
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.					