

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2014-15

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	3472	67341446	543663751	
2	Farm Homesites Specially Assessed	308A.256	1006	6569408	15632608	
3	Forestland (excluding homesites)	321.257 321.805	3006	61906167	336904211	
4	Small Tract Forestland (excluding homesites)	321.722	594	1356873	72981291	
5	Forest Homesites Specially Assessed	308A.256	350	1295487	2678833	
6	Wildlife Habitat Conservation Land	308A.427	33	131610	2948003	
7	Open Space	308A.300 308A.315	0	0	0	
8	Riparian Habitat Land	308A.362	10	240170	1249120	
9	Conservation Easements	308A.743	3	76999	573802	
10	Low Income Rental Housing Specially Assessed	308.704	3	2084217	2967215	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8477	141002377	979598834	
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	5	0	6115152	4962448
16	Environmentally Sensitive Logging Equipment	307.827 307.831	26	0	17328463	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	3	1249608	1841413	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 (personal property)	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	167970	167970
25	War Veterans and Spouses	307.260, 307.283	715	127542545	174433379	14627305
26	Military Homestead Exemption	307.286	1	110754	254400	78286
27	Food Processing Equipment	307.455 307.462	0	0	0	0
28	Business Personal Property Tax Cancellation *	308.250(2)	1008		5848122	0
29	Strategic Investment Program (SIP)	285C.600	0	0	0	0
30	All Other Business/Housing/Misc. Exemptions		1	0	1371510	1108753
31	TOTAL OF LINES 13 THRU 30		1761	128902907	207360409	20944762
PUBLIC EXEMPTIONS						
32	Federal Government	307.040	270	0	111265778	87737320
33	State	307.090	261	333640	719032810	554119455
34	County	307.090	196	58297	51646686	41324475
35	Cities and Towns	307.090	414	43380	285882262	207284752
36	School Districts	307.090	66	0	311658620	194004465
37	Housing Authorities	307.092	37	0	7535110	7253319
38	All Other Municipal Corporations	307.090, OR Laws 2012 Ch.42(1)	13	0	367190	279363
39	TOTAL OF LINES 32 THRU 38		1257	435317	1487388456	1092003149
SOCIAL WELFARE EXEMPTIONS						
40	Fraternal Organizations	307.136	6	0	4141889	2632229
41	Literary, Charitable, and Scientific Organizations	307.130	193	130147779	375081071	131038176
42	Churches and Religious Organizations	307.140	138	3588037	138698875	82871518
43	Academies and Day Care Facilities	307.145	12	0	38165648	27395258
44	Burial Grounds, Crematories, Tombs, etc.	307.150	32	41556	7537096	3243382
45	Public Libraries Privately Owned	307.160	1	0	680569	514487
46	Senior Centers Privately Owned	307.147	0	0	0	0
47	Public Parks Privately Owned	307.115	3	0	527235	351028
48	All Other Social Welfare Exemptions		0	0	0	0
49	TOTAL OF LINES 40 THRU 48		385	\$ 133,777,372.00	\$ 564,832,383.00	\$ 248,046,078.00

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.