

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2013 - 2014

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	3714	74152371	594697403	
2	Farm Homesites Specially Assessed	308A.256	957	6206504	15268857	
3	Forestland (excluding homesites)	321.257 321.805	3113	60531479	338871870	
4	Small Tract Forestland (excluding homesites)	321.722	256	1582601	40312671	
5	Forest Homesites Specially Assessed	308A.256	234	862396	1901082	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	10	233175	1582347	1013140
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	3	1819375	2629719	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		8287	145387901	995263949	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175				
14	Commercial Facilities Under Construction	307.340				
15	Enterprise Zones	285C.175	2	0	3367396	2577843
16	Environmentally Sensitive Logging Equipment	307.827 307.831	28	0	19769839	
17	Farm Labor Camps, Day Care Centers	307.495				
18	Historic Property	358.505	3	1244757	1841413	
19	Housing for Low Income Rental	307.517				
20	Nonprofit Low Income Rental Housing	307.541				
21	Multiple Unit Housing in Core Areas	307.630				
22	Nonprofit Homes for the Elderly (personal property)	308.490				
23	Pollution Control Facilities	307.420				
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	721	123474139	169524900	14301849
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455 307.462				
28	Business Personal Property Tax Cancellation *	308.250(2)	1100		6201186	0
29	All Other Business/Housing/Misc. Exemptions					
30	TOTAL OF LINES 13 THRU 29		1856	124718896	200872704	17047662
	PUBLIC EXEMPTIONS					
31	Federal Government	307.040	271	0	111058319	85210753
32	State	307.090	283	1687535	606122766	454770211
33	County	307.090	173	59029	50953203	39415754
34	Cities and Towns	307.090	412	43380	265968417	198558737
35	School Districts	307.090	70	0	318295059	191231933
36	Housing Authorities	307.092	40	0	7345330	7042060
37	All Other Municipal Corporations	307.090	13	0	352379	271768
38	TOTAL OF LINES 31 THRU 37		1262	1789944	1360095473	976501216
	SOCIAL WELFARE EXEMPTIONS					
39	Fraternal Organizations	307.136	6	0	3497999	2555563
40	Literary, Charitable, and Scientific Organizations	307.130	196	103703669	349569857	138830197
41	Churches and Religious Organizations	307.140	137	4493147	139145770	81744082
42	Academies and Day Care Facilities	307.145	11	0	38702070	26174896
43	Burial Grounds, Crematories, Tombs, etc.	307.150	32	40346	7506251	3164529
44	Public Libraries Privately Owned	307.160	1	0	672018	499502
45	Senior Centers Privately Owned	307.147				
46	Public Parks Privately Owned	307.115	3	0	502570	335352
47	All Other Social Welfare Exemptions		1	0	1371510	1076459
48	TOTAL OF LINES 39 THRU 47		387	108237162	540968045	254380580

49 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.