

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2019-20**

**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	3,450	77,309,362	653,365,328	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,014	7,922,730	19,741,215	
3	Forestland (excluding homesites)	321.257 321.805	3,008	72,196,421	407,847,048	
4	Small Tract Forestland (excluding homesites)	321.722	578	1,559,337	85,636,493	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	357	1,552,816	3,500,145	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	33	152,830	3,926,469	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	10	278,425	1,283,031	
9	Conservation Easements	308A.450 - 308A.465	13	232,495	2,831,288	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,351,713	11,264,342	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	<b>TOTAL OF LINES 1 THRU 11</b>		8,466	163,556,129	1,189,395,359	
	<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>					
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	261,351	2,238,190	1,138,468
16	Environmentally Sensitive Logging Equipment	307.827 307.831	28	0	19,158,843	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	2	226,137	1,139,870	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	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	659	142,343,739	222,444,666	16,104,485
26	Military Homestead Exemption	307.286	0	0	0	0
27	Food Processing Equipment	307.455	0	0	0	0
28	Business Personal Property Tax Exemption	308.250(2)	1,049		7,003,973	0
29	Strategic Investment Program (SIP)	285C.600	0	0	0	0
30	Land Held by Nonprofit Corporation for Building Residences	307.513	1	0	206,580	206,580
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	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		0	0	0	0
36	<b>TOTAL OF LINES 13 THRU 36</b>		1,746	142,831,227	252,360,092	17,617,503
	<b>PUBLIC EXEMPTIONS</b>					
37	Federal Government	307.040	270	0	118,267,934	102,803,984
38	State	307.090	260	395,496	1,097,656,657	837,580,339
39	County	307.090	194	68,431	60,807,143	48,471,324
40	Cities and Towns	307.090	425	43,380	341,277,649	243,099,913
41	School Districts	307.090	70	1,262,184	414,908,788	261,301,129
42	Housing Authorities	307.092	37	0	10,370,560	8,408,583
43	All Other Municipal Corporations	307.090 307.181	17	0	1,078,290	722,738
44	<b>TOTAL OF LINES 37 THRU 43</b>		1,273	1,769,491	2,044,367,021	1,502,388,010
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
45	Fraternal Organizations	307.136	6	0	4,437,482	3,051,475
46	Literary, Charitable, and Scientific Organizations	307.130	209	131,470,030	499,414,874	188,130,254
47	Churches and Religious Organizations	307.140	134	3,155,979	165,971,059	98,656,441
48	Academies and Day Care Facilities	307.145	13	0	47,441,727	33,537,223
49	Burial Grounds, Crematories, Tombs, etc.	307.150	32	48,175	8,379,041	3,780,396
50	Public Libraries Privately Owned	307.160	1	0	791,426	596,433
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	<b>TOTAL OF LINES 45 THRU 53</b>		395	134,674,184	726,435,609	327,752,222
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.					