

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2021-22**

**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	3,437	81,712,158	775,457,484	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,008	8,785,689	26,481,684	
3	Forestland (excluding homesites)	321.257 321.805	3,002	76,700,254	499,092,967	
4	Small Tract Forestland (excluding homesites)	321.722	597	1,695,943	106,307,149	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	351	1,676,827	4,365,358	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	32	158,528	4,930,647	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	10	295,381	1,591,838	
9	Conservation Easements	308A.450 - 308A.465	26	624,975	6,859,582	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,441,134	11,626,891	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	<b>TOTAL OF LINES 1 THRU 11</b>		<b>8,466</b>	<b>174,090,889</b>	<b>1,436,713,600</b>	
	<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	4	0	1,116,934	730,546
16	Environmentally Sensitive Logging Equipment	307.827 307.831	26	0	14,643,496	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	0	0	0	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	625	145,566,708	246,827,115	16,336,173
26	Military Homestead Exemption	307.286	1	133,458	351,930	96,282
27	Food Processing Equipment	307.455	0	0	0	0
28	Business Personal Property Tax Exemption	308.250(2)	1,021		6,954,812	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	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>		<b>1,679</b>	<b>145,700,166</b>	<b>270,062,257</b>	<b>17,330,971</b>
	<b>PUBLIC EXEMPTIONS</b>					
37	Federal Government	307.040	271	0	121,441,362	108,688,851
38	State	307.090	259	419,581	1,131,604,088	793,304,022
39	County	307.090	188	72,598	81,468,848	58,136,956
40	Cities and Towns	307.090	453	43,380	379,094,290	255,859,563
41	School Districts	307.090	71	3,279,793	492,688,469	278,130,091
42	Housing Authorities	307.092	37	0	11,925,280	8,920,676
43	All Other Municipal Corporations	307.090 307.181	18	0	1,699,192	972,142
44	<b>TOTAL OF LINES 37 THRU 43</b>		<b>1,297</b>	<b>3,815,352</b>	<b>2,219,921,529</b>	<b>1,504,012,301</b>
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
45	Fraternal Organizations	307.136	6	0	5,335,469	3,245,530
46	Literary, Charitable, and Scientific Organizations	307.130	203	129,588,808	551,865,784	201,526,687
47	Churches and Religious Organizations	307.140	134	3,284,646	194,434,218	104,871,672
48	Academies and Day Care Facilities	307.145	13	0	52,505,417	35,570,187
49	Burial Grounds, Crematories, Tombs, etc.	307.150	32	51,109	9,247,238	4,035,654
50	Public Libraries Privately Owned	307.160	1	0	914,858	632,756
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>		<b>389</b>	<b>132,924,563</b>	<b>814,302,984</b>	<b>349,882,486</b>
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					