

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**  
**Tax Year 2015-16**

**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	3478	69,232,515.00	530,384,143.00	
2	Farm Homesites Specially Assessed	308A.256	1012	6,740,895.00	14,820,089.00	
3	Forestland (excluding homesites)	321.257 321.805	3011	63,735,646.00	329,975,792.00	
4	Small Tract Forestland (excluding homesites)	321.722	603	1,409,497.00	71,150,002.00	
5	Forest Homesites Specially Assessed	308A.256	357	1,368,718.00	2,614,528.00	
6	Wildlife Habitat Conservation Land	308A.427	33	135,577.00	2,818,739.00	
7	Open Space	308A.300 308A.315	0	0.00	0.00	
8	Riparian Habitat Land	308A.362	10	247,376.00	1,191,067.00	
9	Conservation Easements	308A.743	12	189,989.00	2,157,250.00	
10	Low Income Rental Housing Specially Assessed	308.704	3	2,146,743.00	3,210,277.00	
11	All Other Specially Assessed Property	308.490 308.670	0	0.00	0.00	
12	<b>TOTAL OF LINES 1 THRU 11</b>		8519	145,206,956	958,321,887	
	<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	1	2,802,080	44,703,438	23,657,601
15	Enterprise Zones	285C.175	4	0	2,969,230	2,375,376
16	Environmentally Sensitive Logging Equipment	307.827 307.831	28	0	23,499,726	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	3	1,254,605	1,876,370	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	167,970	167,970
25	War Veterans and Spouses	307.260, 307.283	685	125,591,157	169,126,660	14,486,145
26	Military Homestead Exemption	307.286	2	227661	431470	161270
27	Food Processing Equipment	307.455 307.462	0	0	0	0
28	Business Personal Property Tax Cancellation *	308.250(2)	1032		6,167,692	14,931
29	<b>Strategic Investment Program (SIP)</b>	285C.600	0	0	0	0
30	All Other Business/Housing/Misc. Exemptions		1	0	1,472,218	1,142,016
31	<b>TOTAL OF LINES 13 THRU 30</b>		1758	129,875,503.00	250,414,774.00	42,005,309.00
	<b>PUBLIC EXEMPTIONS</b>					
32	Federal Government	307.040	270	0	114,079,086	91,441,970
33	State	307.090	262	351,393	918,446,826	700,665,545
34	County	307.090	196	60,800	53,835,690	42,434,823
35	Cities and Towns	307.090	417	43,380	307,802,154	214,819,291
36	School Districts	307.090	67	0	326,401,693	213,164,498
37	Housing Authorities	307.092	37	0	7,881,970	7,470,923
38	All Other Municipal Corporations	307.090, OR Laws 2012 Ch.42(1)	14	0	376,653	289,641
39	<b>TOTAL OF LINES 32 THRU 38</b>		1263	455,573	1,728,824,072.00	1,270,286,691.00
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
40	Fraternal Organizations	307.136	6	0	4,394,560	2,711,194
41	Literary, Charitable, and Scientific Organizations	307.130	192	85,386,876	351,647,408	140,041,800
42	Churches and Religious Organizations	307.140	139	3,681,987	141,900,147	86,312,605
43	Academies and Day Care Facilities	307.145	12	0	41,299,927	28,293,276
44	Burial Grounds, Crematories, Tombs, etc.	307.150	32	42,803	7,667,876	3,363,016
45	Public Libraries Privately Owned	307.160	1	0	721,682	529,922
46	Senior Centers Privately Owned	307.147	0	0	0	0
47	Public Parks Privately Owned	307.115	3	0	510,895	344,893
48	All Other Social Welfare Exemptions		0	0	0	0
49	<b>TOTAL OF LINES 40 THRU 48</b>		385	89,111,666	548,142,495.00	261,596,706.00
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.