

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2022-23**

**County: Benton**

Table 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        | 3,477              | 84,476,876             | 836,839,827          |                         |
| 2   | Farm Homesites Specially Assessed   | 308A.250 - 308A.259        | 1,005              | 9,136,694              | 29,951,792           |                         |
| 3   | Forestland (excluding homesites)  | 321.257 321.805            | 3,035              | 79,139,140             | 560,192,539          |                         |
| 4   | Small Tract Forestland (excluding homesites)  | 321.722                    | 597                | 1,721,193              | 120,668,106          |                         |
| 5   | Forest Homesites Specially Assessed   | 308A.250 - 308A.259        | 351                | 1,715,635              | 5,017,978            |                         |
| 6   | Wildlife Habitat Conservation Land  | 308A.400 - 308A.430        | 33                 | 142,061                | 5,447,128            |                         |
| 7   | Open Space  | 308A.300 - 308A.330        | 0                  | 0                      | 0                    |                         |
| 8   | Riparian Habitat Land   | 308A.350 - 308A.383        | 10                 | 304,231                | 1,911,475            |                         |
| 9   | Conservation Easements  | 308A.450 - 308A.465        | 26                 | 643,310                | 7,423,023            |                         |
| 10  | Low Income Rental Housing Specially Assessed  | 308.701 - 308.724          | 3                  | 2,487,866              | 11,291,672           |                         |
| 11  | All Other Specially Assessed Property   | 308.490 308.670            | 0                  | 0                      | 0                    |                         |
| 12  | <b>TOTAL OF LINES 1 THRU 11</b>   |                            | <b>8,537</b>       | <b>179,767,006</b>     | <b>1,578,743,540</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                   | 2                  | 0                      | 4,420,890            | 4,111,383               |
| 16  | Farm Labor Camps, Day Care Centers  | 307.495                    | 0                  | 0                      | 0                    | 0                       |
| 17  | Historic Property   | 358.505                    | 0                  | 0                      | 0                    | 0                       |
| 18  | Housing for Low Income Rental   | 307.517                    | 0                  | 0                      | 0                    | 0                       |
| 19  | Nonprofit Low Income Rental Housing   | 307.541                    | 0                  | 0                      | 0                    | 0                       |
| 20  | Multiple Unit Housing in Core Areas   | 307.612                    | 0                  | 0                      | 0                    | 0                       |
| 21  | Nonprofit Homes for the Elderly   | 307.370 308.490            | 0                  | 0                      | 0                    | 0                       |
| 22  | Pollution Control Facilities  | 307.420                    | 0                  | 0                      | 0                    | 0                       |
| 23  | Port and Airport Property Leased (in lieu and fully exempt)   | 307.120                    | 2                  | 0                      | 167,970              | 167,970                 |
| 24  | War Veterans and Spouses  | 307.260, 307.283           | 624                | 151,481,543            | 292,946,801          | 16,832,663              |
| 25  | Military Homestead Exemption  | 307.286                    | 0                  | 0                      | 0                    | 0                       |
| 26  | Food Processing Equipment   | 307.455                    | 0                  | 0                      | 0                    | 0                       |
| 27  | Business Personal Property Tax Exemption  | 308.250(2)                 | 1,040              |                        | 7,194,268            | 0                       |
| 28  | Strategic Investment Program (SIP)  | 285C.600                   | 0                  | 0                      | 0                    | 0                       |
| 29  | Land Held by Nonprofit Corporation for Building Residences  | 307.513                    | 1                  | 0                      | 322,390              | 293,483                 |
| 30  | Brownfield Development  | note following ORS 307.430 | 0                  | 0                      | 0                    | 0                       |
| 31  | New Industrial Property in Rural Areas  | note following ORS 307.340 | 0                  | 0                      | 0                    | 0                       |
| 32  | Surviving Spouse of Public Safety Officer   | 307.295                    | 0                  | 0                      | 0                    | 0                       |
| 33  | Seismic Upgrade/ Retrofits Exemption  | note following ORS 307.175 | 0                  | 0                      | 0                    | 0                       |
| 34  | All Other Business/Housing/Misc. Exemptions   |                            | 0                  | 0                      | 0                    | 0                       |
| 35  | <b>TOTAL OF LINES 13 THRU 34</b>  |                            | <b>1,669</b>       | <b>151,481,543</b>     | <b>305,052,319</b>   | <b>21,405,499</b>       |
| <b>PUBLIC EXEMPTIONS</b>                        |   |                            |                    |                        |                      |                         |
| 36  | Federal Government  | 307.040                    | 271                | 0                      | 123,092,560          | 109,600,126             |
| 37  | State   | 307.090                    | 262                | 321,743                | 1,347,471,479        | 822,343,903             |
| 38  | County  | 307.090                    | 190                | 74,776                 | 91,573,333           | 60,660,338              |
| 39  | Cities and Towns  | 307.090                    | 453                | 43,380                 | 397,492,290          | 260,405,083             |
| 40  | School Districts  | 307.090                    | 73                 | 105,621,174            | 668,521,065          | 310,542,616             |
| 41  | Housing Authorities   | 307.092                    | 37                 | 0                      | 14,224,940           | 9,188,292               |
| 42  | All Other Municipal Corporations  | 307.090 307.181            | 18                 | 0                      | 1,796,919            | 999,535                 |
| 43  | <b>TOTAL OF LINES 36 THRU 42</b>  |                            | <b>1,304</b>       | <b>106,061,073</b>     | <b>2,644,172,586</b> | <b>1,573,739,893</b>    |
| <b>SOCIAL WELFARE EXEMPTIONS</b>                |   |                            |                    |                        |                      |                         |
| 44  | Fraternal Organizations   | 307.136                    | 6                  | 0                      | 6,531,470            | 3,342,895               |
| 45  | Literary, Charitable, and Scientific Organizations  | 307.130                    | 210                | 35,956,773             | 531,301,791          | 210,037,935             |
| 46  | Churches and Religious Organizations  | 307.140                    | 133                | 2,919,475              | 228,591,452          | 107,655,811             |
| 47  | Academies and Day Care Facilities   | 307.145                    | 13                 | 0                      | 72,914,248           | 36,635,611              |
| 48  | Burial Grounds, Crematories, Tombs, etc.  | 307.150                    | 32                 | 52,642                 | 10,163,767           | 4,156,718               |
| 49  | Public Libraries Privately Owned  | 307.160                    | 1                  | 0                      | 1,030,552            | 651,739                 |
| 50  | Senior Centers Privately Owned  | 307.147                    | 0                  | 0                      | 0                    | 0                       |
| 51  | Public Parks Privately Owned  | 307.115                    | 0                  | 0                      | 0                    | 0                       |
| 52  | All Other Social Welfare Exemptions   |                            | 0                  | 0                      | 0                    | 0                       |
| 53  | <b>TOTAL OF LINES 45 THRU 53</b>  |                            | <b>395</b>         | <b>38,928,890</b>      | <b>850,533,280</b>   | <b>362,480,709</b>      |
| 54  | 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. |                            |                    |                        |                      |                         |