

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2023-24**

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	3,462	86,563,073	837,154,971	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,007	9,438,896	29,963,695	
3	Forestland (excluding homesites)	321.257 321.805	3,020	81,346,851	565,750,581	
4	Small Tract Forestland (excluding homesites)	321.722	601	1,790,244	121,808,292	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	347	1,741,902	4,924,574	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	35	144,648	5,180,712	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	10	313,344	1,984,895	
9	Conservation Easements	308A.450 - 308A.465	26	659,689	7,700,407	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,536,000	12,150,649	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8,511	184,534,647	1,586,618,776	
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175				
14	Commercial Facilities Under Construction	307.340	3	1,316,894	6,445,943	1,546,673
15	Enterprise Zones	285C.175	1	0	6,823,774	6,823,774
16	Farm Labor Camps, Day Care Centers	307.495				
17	Historic Property	358.505				
18	Housing for Low Income Rental	307.517				
19	Nonprofit Low Income Rental Housing	307.541				
20	Multiple Unit Housing in Core Areas	307.612				
21	Nonprofit Homes for the Elderly	307.370 308.490				
22	Workforce Housing	Ore. Laws 2021 c.527				
23	Affordable Housing Covenant	307.555				
24	Pollution Control Facilities	307.420				
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	167,970	167,970
26	War Veterans and Spouses	307.260, 307.283	599	151,175,055	304,647,415	16,896,842
27	Military Homestead Exemption	307.286				
28	Food Processing Equipment	307.455				
29	Business Personal Property Tax Exemption	308.250(2)	1,046	0	7,916,414	0
30	Strategic Investment Program (SIP)	285C.600				
31	Land Held by Nonprofit Corporation for Building Residence	307.513		0	295,880	295,880
32	Brownfield Development	note following ORS 307.430				
33	New Industrial Property in Rural Areas	note following ORS 307.340				
34	Surviving Spouse of Public Safety Officer	307.295				
35	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175				
36	All Other Business/Housing/Misc. Exemptions					
37	TOTAL OF LINES 13 THRU 36		1,651	152,491,949	326,297,396	25,731,139
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	271	0	125,523,691	110,456,000
39	State	307.090	262	331,396	1,289,311,596	873,206,406
40	County	307.090	192	77,020	102,385,843	68,142,744
41	Cities and Towns	307.090	453	43,380	392,963,463	265,149,758
42	School Districts	307.090	76	125,369,493	742,946,296	325,739,701
43	Housing Authorities	307.092	38	0	17,532,918	10,416,669
44	All Other Municipal Corporations	307.090 307.181	18	0	1,834,536	1,027,739
45	TOTAL OF LINES 38 THRU 44		1,310	125,821,289	2,672,498,343	1,654,139,017
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	6	0	6,724,924	3,443,182
47	Literary, Charitable, and Scientific Organizations	307.130	210	35,415,642	560,785,845	217,562,705
48	Churches and Religious Organizations	307.140	133	3,008,879	233,068,710	107,697,766
49	Academies and Day Care Facilities	307.145	12	0	78,947,573	37,736,018
50	Burial Grounds, Crematories, Tombs, etc.	307.150	32	54,221	10,609,372	4,281,424
51	Public Libraries Privately Owned	307.160	1	0	1,141,330	671,291
52	Senior Centers Privately Owned	307.147	0	0	0	0
53	Public Parks Privately Owned	307.115	0	0	0	0
54	All Other Social Welfare Exemptions		0	0	0	0
55	TOTAL OF LINES 46 THRU 54		394	38,478,742	891,277,754	371,392,386
56	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.					