

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2025-26

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	3,440	92,752,505	825,699,416	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,004	10,059,410	30,054,750	
3	Forestland (excluding homesites)	321.257 321.805	3,017	86,206,809	577,189,451	
4	Small Tract Forestland (excluding homesites)	321.722	590	1,893,033	118,947,254	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259				
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	341	1,792,976	4,821,576	
7	Open Space	308A.300 - 308A.330	39	317,435	6,511,866	
8	Riparian Habitat Land	308A.350 - 308A.383	7	315,161	1,703,336	
9	Conservation Easements	308A.450 - 308A.465	20	685,410	6,243,328	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,636,643	12,198,657	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8,461	196,659,382	1,583,369,634	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175				
14	Commercial Facilities Under Construction	307.340	1	883,919	8,922,805	3,677,067
15	Enterprise Zones	285C.175	4	283,541	14,435,981	7,973,012
16	Farm Labor Camps, Day Care Centers	307.485				
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	654	174,918,084	367,556,135	19,763,098
27	Military Homestead Exemption	307.286	1	64,909	457,640	108,366
28	Food Processing Equipment	307.455				
29	Business Personal Property Tax Exemption	308.250(2)	1,071		8,122,858	
30	Strategic Investment Program (SIP)	285C.600				
31	Land Held by Nonprofit Corporation for Building Residences	307.513				
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		10,194	176,150,453	408,540,711	31,689,513
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	270	0	125,986,444	112,237,451
39	State	307.090	261	351,578	1,438,687,113	962,243,358
40	County	307.090	191	350,633	110,306,475	76,256,820
41	Cities and Towns	307.090	454	43,380	399,973,424	277,044,022
42	School Districts	307.090	76	122,351,017	779,167,487	368,068,681
43	Housing Authorities	307.092	40	0	49,276,153	25,619,877
44	All Other Municipal Corporations	307.090 307.181	20	1,091,845	7,027,227	2,532,129
45	TOTAL OF LINES 38 THRU 44		1,312	124,188,453	2,910,424,323	1,824,002,338
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	6	1,957,230	7,500,394	2,751,757
47	Literary, Charitable, and Scientific Organizations	307.130	231	49,870,040	625,739,980	235,789,767
48	Churches and Religious Organizations	307.140	131	3,700,039	236,251,675	115,539,168
49	Academies and Day Care Facilities	307.145	9	0	72,942,101	39,915,716
50	Burial Grounds, Crematories, Tombs, etc.	307.150	32	57,523	10,662,101	4,529,028
51	Public Libraries Privately Owned	307.160	1	0	1,165,482	712,173
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		410	55,584,832	954,261,733	399,237,609
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.					