

TABLE 3 -- SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**Tax Year 2026-27**

10/9/2026 11:50 AM

County: BENTON

	Specially Assessed Property	ORS	# of Accts	Taxable AV	Real Market Value	Assessed Exempt Value
1	Farm Use Land (excluding homesites)	308A.107	3381	99,398,435	872,489,717	505,019
2	Farm Homesites Specially Assessed	308A.256	1004	10,271,791	30,611,046	0
3	Forestland (excluding homesites)	321.257/321.805	2637	85,758,611	567,936,228	0
4	Small Tract Forestland (excluding homesites)	321.722	605	1,908,908	116,744,862	254,403
5	Forest Homesites Specially Assessed	308A.256	0	0	0	0
6	Wildlife Habitat Conservation Land	308A.427	0	0	0	0
7	Open Space	308A.300/308A.315	0	0	0	0
8	Riparian Habitat Land	308A.362	0	0	0	0
9	Conservation Easements	308A.743	0	0	0	0
10	Low Income Rental Housing Specially Assessed	308.704	0	0	0	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	TOTAL OF LINES 1 THRU 11		7627	197,337,745	1,587,781,853	759,422
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	3	6,207,459	20,028,409	5,065,099
15	Enterprise Zones	285C.175	2	6,760,334	11,588,960	6,760,334
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	307.630	0	0	0	0
21	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
22	Workforce Housing	Ore Laws 2021 c.527	0	0	0	0
23	Affordable Housing Covenant	307.555	1	0	172,000	0
24	Pollution Control Facilities	307.420	0	0	0	0
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	103,000	147,180	44,180
26	War Veterans and Spouses	307.260/307.283	684	211,146,316	395,601,321	21,358,787
27	Military Homestead Exemption	307.286	0	0	0	0
28	Food Processing Equipment	307.455/307.462	0	0	0	0
29	Business Personal Property Tax Cancellation *	308.250(2)	1063	0	8,573,061	8,566,294
30	Strategic Investment Program (SIP)	285C.600	0	0	0	0
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
32	Brownfield Development	Oregon Laws 2016,	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016,	0	0	0	0
34	Surviving Spouse of Public Safety Officer	Oregon Laws 2016,	0	0	0	0
35	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
36	All Other Business/Housing/Misc. Exemptions	-	0	0	0	0
37	TOTAL OF LINES 13 THRU 36		1755	224,217,109	436,110,931	41,794,694
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	269	0	126,465,036	111,057,362
39	State	307.090	256	362,125	1,409,709,652	907,949,207
40	County	307.090	189	91,530	124,128,480	76,046,849
41	Cities and Towns	307.090	451	43,380	385,412,746	271,607,742
42	School Districts	307.090	73	137,058,730	818,050,155	308,631,444
43	Housing Authorities	307.092	39	0	50,487,228	26,388,259
44	All Other Municipal Corporations	307.090	5	0	3,401,603	1,918,560
45	TOTAL OF LINES 38 THRU 44		1282	137,555,765	2,917,654,900	1,703,599,423
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	9	6,099,476	19,775,618	2,684,373
47	Literary, Charitable, and Scientific Organizations	307.130	207	49,158,027	506,806,403	138,049,358
48	Churches and Religious Organizations	307.140	132	3,927,035	237,181,572	105,557,901
49	Academies and Day Care Facilities	307.145	1	0	2,431,183	972,940
50	Burial Grounds, Crematories, Tombs, etc.	307.150	32	59,249	10,997,860	3,143,054
51	Public Libraries Privately Owned	307.160	1	0	1,205,047	733,529
52	Senior Centers Privately Owned	307.147	0	0	0	0
53	Public Parks Privately Owned	307.115	1	0	294,288	0
54	All Other Social Welfare Exemptions	-	13	312	531,993	336,603
55	TOTAL OF LINES 46 THRU 54		396	59,244,099	779,223,964	251,477,758
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