

TABLE 3-SUMMARY OF SPECIALLY ASSESSED AND TAX-EXEMPT PROPERTIES
Tax Year 2024-25

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	3,467	90,159,798	837,255,154	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,009	9,757,590	30,103,834	
3	Forestland (excluding homesites)	321.257 321.805	3,013	83,840,747	564,471,313	
4	Small Tract Forestland (excluding homesites)	321.722	596	1,845,218	120,649,662	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	341	1,744,990	4,800,844	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	35	149,104	5,180,712	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	9	322,767	1,963,615	
9	Conservation Easements	308A.450 - 308A.465	27	711,482	8,045,691	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	3	2,585,578	12,086,235	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		8,500.00	191,117,274.00	1,584,557,060.00	
B BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	5	1,939,130	17,393,077	6,214,561
15	Enterprise Zones	285C.175	2	0	3,985,317	3,985,317
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	619	161,724,484	332,896,655	18,062,771
27	Military Homestead Exemption	307.286				
28	Food Processing Equipment	307.455				
29	Business Personal Property Tax Exemption	308.250(2)	1,083		8,257,401	11,741
30	Strategic Investment Program (SIP)	285C.600				
31	Land Held by Nonprofit Corporation for Building Reside	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	BPP Logging	19	0	8,814,322	0
37	TOTAL OF LINES 13 THRU 36		1,730	163,663,614	371,514,742	28,442,360
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	271	0	125,489,377	111,328,797
39	State	307.090	261	341,337	1,408,891,017	932,928,409
40	County	307.090	192	79,330	106,675,684	72,797,342
41	Cities and Towns	307.090	450	43,380	395,019,362	270,982,241
42	School Districts	307.090	76	122,827,593	760,016,678	349,347,883
43	Housing Authorities	307.092	38	0	18,067,926	10,729,167
44	All Other Municipal Corporations	307.090 307.181	20	0	4,457,509	2,455,974
45	TOTAL OF LINES 38 THRU 44		1,308	123,291,640	2,818,617,553	1,750,569,813
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	6	0	6,639,109	3,546,478
47	Literary, Charitable, and Scientific Organizations	307.130	222	45,255,862	563,730,203	212,529,622
48	Churches and Religious Organizations	307.140	132	3,125,024	230,441,213	111,880,234
49	Academies and Day Care Facilities	307.145	9	0	72,151,298	38,779,662
50	Burial Grounds, Crematories, Tombs, etc.	307.150	32	55,848	10,615,142	4,409,618
51	Public Libraries Privately Owned	307.160	1	0	1,150,188	691,430
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		402	48,436,734	884,727,153	371,837,044
56	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? _____. If not, describe what was not included.					