

**TABLE 3 -- SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**

**Tax Year 2022-23**

**County: LINN**

04-Oct-2022 11:30 AM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	6,844	278,878,035	2,787,169,100	0
2	Farm Homesites Specially Assessed	308A.256	2,362	25,360,223	72,158,330	0
3	Forestland (excluding homesites)	321.257/321.805	3,560	195,719,333	648,993,530	0
4	Small Tract Forestland (excluding homesites)	321.722	534	2,114,670	106,715,700	0
5	Forest Homesites Specially Assessed	308A.256	281	1,640,284	5,307,190	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	4	235,559	1,158,080	0
9	Conservation Easements	308A.743	5	257,004	1,915,630	0
10	Low Income Rental Housing Specially Assessed	308.704	20	14,018,634	49,839,600	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	<b>TOTAL OF LINES 1 THRU 11</b>	<b>308.490/308.670</b>	<b>13,610</b>	<b>518,223,742</b>	<b>3,673,257,160</b>	<b>0</b>
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	1	59,130	5,098,930	0
14	Commercial Facilities Under Construction	307.340	2	36,797,730	43,768,290	0
15	Enterprise Zones	285C.175	26	412,347,985	572,064,190	0
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	14	3,067,269	12,282,930	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	5	213,460	10,301,280	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	Pollution Control Facilities	307.420	0	0	0	0
23	Port and Airport Property Leased (in lieu and fully exempt)	307.120	0	0	0	0
24	War Veterans and Spouses	307.260/307.283	1,601	333,470,886	727,150,822	44,666,165
25	Military Homestead Exemption	307.286	0	0	0	0
26	Food Processing Equipment	307.455/307.462	2	24,545,550	38,406,350	0
27	Business Personal Property Tax Cancellation *	308.250(2)	601	0	4,074,160	3,673,158
28	Strategic Investment Program (SIP)	285C.600	0	0	0	0
29	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	6	0	389,990	0
30	Brownfield Development	Oregon Laws 2016, Chapter	0	0	0	0
31	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter	0	0	0	0
32	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	0	0	0	0
33	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
34	All Other Business/Housing/Misc. Exemptions		36	265,830	12,415,570	0
35	<b>TOTAL OF LINES 13 THRU 34</b>		<b>2,294</b>	<b>810,767,840</b>	<b>1,425,952,512</b>	<b>48,339,323</b>
<b>PUBLIC EXEMPTIONS</b>						
36	Federal Government	307.040	479	30,590	423,453,450	0
37	State	307.090	214	260,514	117,928,820	0
38	County	307.090	296	520,690	114,535,930	0
39	Cities and Towns	307.090	664	781,457	462,019,240	0
40	School Districts	307.090	126	1,041,580	531,147,340	0
41	Housing Authorities	307.092	18	0	35,508,700	0
42	All Other Municipal Corporations	307.090	4	0	4,062,490	0
43	<b>TOTAL OF LINES 36 THRU 42</b>	<b>307.090</b>	<b>1,801</b>	<b>2,634,831</b>	<b>1,688,655,970</b>	<b>0</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
44	Fraternal Organizations	307.136	32	453,170	13,410,100	0
45	Literary, Charitable, and Scientific Organizations	307.130	234	20,052,935	305,708,940	0
46	Churches and Religious Organizations	307.140	305	8,593,260	335,869,900	0
47	Academies and Day Care Facilities	307.145	25	356,110	84,332,000	0
48	Burial Grounds, Crematories, Tombs, etc.	307.150	71	212,225	13,239,080	0
49	Public Libraries Privately Owned	307.160	0	0	0	0
50	Senior Centers Privately Owned	307.147	2	0	3,641,260	0
51	Public Parks Privately Owned	307.115	1	0	773,990	0
52	All Other Social Welfare Exemptions		0	0	0	0
53	<b>TOTAL OF LINES 44 THRU 52</b>		<b>670</b>	<b>29,667,700</b>	<b>756,975,270</b>	<b>0</b>
54	Does the Real Market Value column include all specially assessed and exempt property in your county?					

\* Cancellation of tax on business personal property less than the statutory amount is not technically an exemption, but is included since it reduces the amount of tax due.