

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

Tax Year 2018-19

County: LINN

08-Oct-2018 2:27 PM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	6,777	279,576,834	2,386,212,920	129,620
2	Farm Homesites Specially Assessed	308A.256	2,316	23,470,321	45,590,980	0
3	Forestland (excluding homesites)	321.257/321.805	4,864	407,031,490	719,318,110	36,340
4	Small Tract Forestland (excluding homesites)	321.722	436	1,667,612	68,657,760	0
5	Forest Homesites Specially Assessed	308A.256	244	1,587,972	3,955,840	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	18	11,427,627	30,417,870	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	TOTAL OF LINES 1 THRU 11	308.490/308.670	14,655	724,761,856	3,254,153,480	165,960
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	0	0	0	0
15	Enterprise Zones	285C.175	9	166,632,518	218,172,598	46,996,110
16	Environmentally Sensitive Logging Equipment	307.827/307.831	0	0	0	0
17	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
18	Historic Property	358.505	21	3,814,332	10,871,760	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	5	4,562,370	6,727,110	203,650
21	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
22	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
23	Pollution Control Facilities	307.420	0	0	0	0
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	0	0	0	0
25	War Veterans and Spouses	307.260/307.283				
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455/307.462	0	0	0	0
28	Business Personal Property Tax Cancellation *	308.250(2)	594	0	4,217,200	3,281,790
29	Strategic Investment Program (SIP)	285C.600	0	0	0	0
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	5	156,610	219,740	0
31	Brownfield Development	Oregon Laws 2016, Chapter	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter	0	0	0	0
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2010, Chap. 56	0	0	0	0
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		0	0	0	0
36	TOTAL OF LINES 13 THRU 35		634	175,165,830	240,208,408	50,481,550
PUBLIC EXEMPTIONS						
37	Federal Government	307.040	478	0	227,690,310	232,378,843
38	State	307.090	233	0	98,721,320	48,677,915
39	County	307.090	352	0	94,693,820	67,099,591
40	Cities and Towns	307.090	672	0	358,715,320	243,079,315
41	School Districts	307.090	145	0	428,936,270	250,523,801
42	Housing Authorities	307.092	18	0	14,333,800	8,853,060
43	All Other Municipal Corporations	307.090	34	0	6,233,590	3,800,460
44	TOTAL OF LINES 37 THRU 43	307.090	1,932	0	1,229,324,430	854,412,985
SOCIAL WELFARE EXEMPTIONS						
45	Fraternal Organizations	307.136	29	0	8,864,780	5,349,640
46	Literary, Charitable, and Scientific Organizations	307.130	180	0	160,296,150	89,740,764
47	Churches and Religious Organizations	307.140	278	0	184,153,190	102,662,010
48	Academies and Day Care Facilities	307.145	11	0	16,809,150	12,752,150
49	Burial Grounds, Crematories, Tombs, etc.	307.150	66	0	7,847,700	4,413,730
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	2	0	3,026,640	2,569,090
52	Public Parks Privately Owned	307.115	0	0	0	0
53	All Other Social Welfare Exemptions		0	0	0	0
54	TOTAL OF LINES 45 THRU 53		566	0	380,997,610	217,487,384
55	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.