

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

Tax Year 2019-20

County: LINN

04-Oct-2019 1:53 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	6,773	287,430,368	2,548,173,930	137,540
2	Farm Homesites Specially Assessed	308A.256	2,327	24,001,749	50,979,150	0
3	Forestland (excluding homesites)	321.257/321.805	4,901	419,720,441	745,066,860	0
4	Small Tract Forestland (excluding homesites)	321.722	434	1,734,928	74,285,110	0
5	Forest Homesites Specially Assessed	308A.256	247	1,614,678	4,291,300	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	2	1,939,980	7,144,980	3,149,690
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	14,684	736,442,144	3,429,941,330	3,287,230
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	28	406,723,414	648,513,075	232,911,560
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	23	4,098,202	12,397,760	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	5	4,699,220	7,155,130	225,910
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	1,555	283,654,939	477,332,316	39,271,654
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)	650	0	4,796,820	3,933,330
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	4	141,174	216,970	0
31	Brownfield Development	Oregon Laws 2016, Chapter 56	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 56	0	0	0	0
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, 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		2,265	699,316,949	1,150,412,071	276,342,454
PUBLIC EXEMPTIONS						
37	Federal Government	307.040	479	0	232,087,240	240,464,223
38	State	307.090	227	0	104,524,110	48,961,174
39	County	307.090	325	0	99,055,830	68,117,089
40	Cities and Towns	307.090	677	0	389,423,850	250,476,397
41	School Districts	307.090	149	0	485,742,900	261,558,140
42	Housing Authorities	307.092	18	0	17,467,670	9,118,530
43	All Other Municipal Corporations	307.090	34	0	7,293,760	3,923,340
44	TOTAL OF LINES 37 THRU 43	307.090	1,909	0	1,335,595,360	882,618,893
SOCIAL WELFARE EXEMPTIONS						
45	Fraternal Organizations	307.136	30	0	9,600,630	5,676,327
46	Literary, Charitable, and Scientific Organizations	307.130	184	0	188,137,390	100,749,250
47	Churches and Religious Organizations	307.140	275	0	210,640,160	105,193,387
48	Academies and Day Care Facilities	307.145	12	0	19,276,950	13,255,494
49	Burial Grounds, Crematories, Tombs, etc.	307.150	66	0	8,719,960	4,560,750
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	2	0	3,026,640	2,646,150
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		569	0	439,401,730	232,081,358
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.