

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

Tax Year 2020-21

County: LINN

07-Oct-2020 6:53 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	6,777	295,835,417	2,553,655,230	137,640
2	Farm Homesites Specially Assessed	308A.256	2,336	24,591,067	52,672,570	0
3	Forestland (excluding homesites)	321.257/321.805	4,913	432,555,103	773,428,220	0
4	Small Tract Forestland (excluding homesites)	321.722	433	1,784,820	72,679,770	0
5	Forest Homesites Specially Assessed	308A.256	252	1,673,323	4,223,310	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	1	627,890	9,743,540	9,115,650
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	14,712	757,067,620	3,466,402,640	9,253,290
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	27	408,980,845	626,269,236	207,952,040
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	19	3,838,407	12,869,160	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	5	4,840,170	7,520,970	240,530
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	1,566	297,923,198	517,510,126	40,894,673
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)	667	0	4,729,680	3,936,180
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	7	296,010	459,100	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		2,291	715,878,630	1,169,358,272	253,023,423
PUBLIC EXEMPTIONS						
37	Federal Government	307.040	478	0	233,976,430	246,926,371
38	State	307.090	228	0	109,369,280	50,795,741
39	County	307.090	314	0	113,667,940	82,933,591
40	Cities and Towns	307.090	675	0	406,976,340	258,007,280
41	School Districts	307.090	149	0	527,985,000	275,626,128
42	Housing Authorities	307.092	17	0	19,161,530	9,791,260
43	All Other Municipal Corporations	307.090	34	0	5,395,150	4,041,510
44	TOTAL OF LINES 37 THRU 43	307.090	1,895	0	1,416,531,670	928,121,881
SOCIAL WELFARE EXEMPTIONS						
45	Fraternal Organizations	307.136	31	0	10,098,780	5,906,970
46	Literary, Charitable, and Scientific Organizations	307.130	188	0	201,242,860	107,171,890
47	Churches and Religious Organizations	307.140	275	0	227,330,030	108,822,980
48	Academies and Day Care Facilities	307.145	13	0	21,135,410	14,168,020
49	Burial Grounds, Crematories, Tombs, etc.	307.150	66	0	8,830,570	4,704,190
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	2	0	3,220,990	2,725,530
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		575	0	471,858,640	243,499,580
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.