

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2016-2017

County: LANE

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.107 | 6,189 | 74,347,535 | 907,384,293 | 0 |
| 2 | Farm Homesites Specially Assessed | 308A.256 | 1,614 | 21,334,485 | 47,932,502 | 0 |
| 3 | Forestland (excluding homesites) | 321.257 321.805 | 9,297 | 291,721,513 | 1,100,383,439 | 0 |
| 4 | Small Tract Forestland (excluding homesites) | 321.722 | 1,911 | 4,709,264 | 251,968,317 | 0 |
| 5 | Forest Homesites Specially Assessed | 308A.256 | 1,440 | 14,366,112 | 32,185,002 | 0 |
| 6 | Wildlife Habitat Conservation Land | 308A.427 | 123 | 7,353,220 | 8,959,640 | 0 |
| 7 | Open Space | 308A.300 308A.315 | 35 | 16,647,264 | 39,119,626 | 0 |
| 8 | Riparian Habitat Land | 308A.362 | 23 | 1,064,599 | 4,074,751 | 0 |
| 9 | Conservation Easements | 308A.743 | 50 | 1,420,290 | 12,344,027 | 0 |
| 10 | Low Income Rental Housing Specially Assessed | 308.704 | 54 | 24,815,074 | 72,799,197 | 0 |
| 11 | All Other Specially Assessed Property | 308.490 308.670 | 1 | 11,123,526 | 18,173,881 | 0 |
| 12 | TOTAL OF LINES 1 THRU 11 | | 20,737 | 468,902,882 | 2,495,324,675 | |
| | BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL | | | | | |
| 13 | Alternative Energy System | 307.175 | 5 | 3,512,032 | 7,559,411 | 322,606 |
| 14 | Commercial Facilities Under Construction | 307.340 | 3 | 3,081,317 | 7,563,467 | 2,576,186 |
| 15 | Enterprise Zones | 285C.175 | 68 | 271,293,160 | 405,521,879 | 61,384,098 |
| 16 | Environmentally Sensitive Logging Equipment | 307.827 307.831 | 74 | 7,825,402 | 40,156,306 | 7,134,844 |
| 17 | Farm Labor Camps, Day Care Centers | 307.495 | 0 | 0 | 0 | 0 |
| 18 | Historic Property | 358.505 | 21 | 4,283,067 | 13,374,718 | 0 |
| 19 | Housing for Low Income Rental | 307.517 | 64 | 629,154 | 94,837,711 | 1,706,399 |
| 20 | Nonprofit Low Income Rental Housing | 307.541 | 0 | 0 | 0 | 0 |
| 21 | Multiple Unit Housing in Core Areas | 307.630 | 180 | 14,867,345 | 237,508,868 | 14,764,242 |
| 22 | Nonprofit Homes for the Elderly (personal property) | 308.490 | 4 | 11,027,429 | 14,232,703 | 218,953 |
| 23 | Pollution Control Facilities | 307.420 | 0 | 0 | 0 | 0 |
| 24 | Port and Airport Property Leased (in lieu and fully exempt) | 307.120 | 73 | 1,107,000 | 36,635,014 | 0 |
| 25 | War Veterans and Spouses | 307.260, 307.283 | 3,730 | 709,153,226 | 1,050,261,014 | 1,931,408 |
| 26 | Military Homestead Exemption | 307.286 | 0 | 0 | 0 | 0 |
| 27 | Food Processing Equipment | 307.455 307.462 | 0 | 0 | 0 | 0 |
| 28 | Business Personal Property Tax Cancellation * | 308.250(2) | 4,009 | 0 | 21,436,459 | 22,939 |
| 29 | All Other Business/Housing/Misc. Exemptions | | 168 | 127,385 | 23,693,174 | 34,757 |
| 30 | TOTAL OF LINES 13 THRU 29 | | 8,399 | 1,026,906,517 | 1,952,780,724 | 90,096,432 |
| | PUBLIC EXEMPTIONS | | | | | |
| 31 | Federal Government | 307.040 | 2,575 | 0 | 2,013,683,584 | 2,981 |
| 32 | State | 307.090 | 954 | 23,408,442 | 2,630,271,308 | 1,434,877 |
| 33 | County | 307.090 | 897 | 12,840,700 | 315,703,057 | 434,459 |
| 34 | Cities and Towns | 307.090 | 2,183 | 49,038,154 | 1,432,813,182 | 5,346,888 |
| 35 | School Districts | 307.090 | 327 | 2,818,727 | 1,432,173,479 | 26,892,891 |
| 36 | Housing Authorities | 307.092 | 263 | 0 | 128,389,411 | 0 |
| 37 | All Other Municipal Corporations | 307.090 | 555 | 7,823,667 | 319,905,340 | 129,626 |
| 38 | TOTAL OF LINES 31 THRU 37 | | 7,754 | 95,929,690 | 8,272,939,361 | 34,241,722 |
| | SOCIAL WELFARE EXEMPTIONS | | | | | |
| 39 | Fraternal Organizations | 307.136 | 86 | 158,026 | 34,865,060 | 0 |
| 40 | Literary, Charitable, and Scientific Organizations | 307.130 | 784 | 219,500,805 | 2,385,862,241 | 23,692,983 |
| 41 | Churches and Religious Organizations | 307.140 | 724 | 21,571,485 | 604,969,625 | 2,428,964 |
| 42 | Academies and Day Care Facilities | 307.145 | 51 | 3,473,660 | 84,142,347 | 260,369 |
| 43 | Burial Grounds, Crematories, Tombs, etc. | 307.150 | 105 | 281,353 | 24,525,542 | 0 |
| 44 | Public Libraries Privately Owned | 307.160 | 2 | 0 | 185,736 | 0 |
| 45 | Senior Centers Privately Owned | 307.147 | 1 | 0 | 1,261,008 | 0 |
| 46 | Public Parks Privately Owned | 307.115 | 0 | 0 | 0 | 0 |
| 47 | All Other Social Welfare Exemptions | | 23 | 14,670,122 | 27,460,788 | 0 |
| 48 | TOTAL OF LINES 39 THRU 47 | | 1,776 | 259,655,451 | 3,163,272,347 | 26,382,316 |
| 49 | Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? _____ If no, describe what was not included | | | | | |

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