

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2020-21

County: Lane

Taxable Assessed Value is the value that rates are applied to when extending taxes.

	SPECIALLY ASSESSED PROPERTY	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
1	Farm Use Land (excluding homesites)	6,375	83,439,199	1,084,706,768	
2	Farm Homesites Specially Assessed	1,651	24,502,453	67,620,692	
3	Forestland (excluding homesites)	9,420	328,833,512	1,288,648,326	
4	Small Tract Forestland (excluding homesites)	1,861	5,067,169	286,581,687	
5	Forest Homesites Specially Assessed	1,483	16,188,059	46,968,800	
6	Wildlife Habitat Conservation Land	134	9,789,833	13,845,453	
7	Open Space	34	20,819,252	44,828,748	
8	Riparian Habitat Land	21	1,006,504	4,326,105	
9	Conservation Easements	81	2,479,513	19,901,815	
10	Low Income Rental Housing Specially Assessed	54	28,276,648	63,427,824	
11	All Other Specially Assessed Property	1	12,692,064	22,428,327	
12	TOTAL OF LINES 1 THRU 11	21,115	533,094,206	2,943,284,545	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL				
13	Alternative Energy System	7	7,747,903	11,452,393	3,485,284
14	Commercial Facilities Under Construction	3	7,487,304	26,726,626	11,470,527
15	Enterprise Zones	50	247,227,631	549,570,899	283,209,163
16	Environmentally Sensitive Logging Equipment	76	6,865,180	48,763,371	41,898,191
17	Farm Labor Camps, Day Care Centers	0			
18	Historic Property	17	3,488,516	9,239,840	
19	Housing for Low Income Rental	75	1,131,700	135,690,042	75,784,170
20	Nonprofit Low Income Rental Housing	0			
21	Multiple Unit Housing in Core Areas	28	16,332,010	256,662,957	125,028,347
22	Nonprofit Homes for the Elderly (personal property)	0			
23	Pollution Control Facilities	0			
24	Port and Airport Property Leased (in lieu and fully exempt)	39	0	15,455,827	11,424,204
25	War Veterans and Spouses	3,862	751,115,488	1,298,050,465	99,944,086
26	Military Homestead Exemption	17	1,836,371	5,453,565	1,589,126
27	Food Processing Equipment	2	10,803,152	15,687,520	4,884,368
28	Business Personal Property Tax *	4,347	0	60,779,027	
29	Strategic Investment Program (SIP)	153	2,525,408	28,671,291	20,188,740
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	5	0	197,747	153,677
31	Brownfield Development	0	0	0	0
32	New Industrial Property in Rural Areas	0	0	0	0
33	Surviving Spouse of Public Safety Officer	2	319,541	1,112,853	403,651
34	Seismic Upgrade/Retrofits Exemption	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions	154	2,525,408	30,780,335	20,803,692
36	TOTAL OF LINES 13 THRU 35	8,837	1,059,405,612	2,494,294,758	700,267,226
	PUBLIC EXEMPTIONS				
37	Federal Government	2,566	0	2,344,279,413	1,233,753,232
38	State	959	39,560,834	3,594,819,458	2,136,875,231
39	County	855	14,369,034	393,524,477	239,595,921
40	Cities and Towns	2,243	26,055,302	1,675,249,906	909,479,447
41	School Districts	339	1,441,252	1,760,585,833	978,536,599
42	Housing Authorities	218	727,791	169,244,927	106,303,012
43	All Other Municipal Corporations	607	11,978,901	381,032,710	231,134,367
44	TOTAL OF LINES 37 THRU 43	7,787	94,133,114	10,318,736,724	5,835,677,809
	SOCIAL WELFARE EXEMPTIONS				
45	Fraternal Organizations	78	659,300	40,841,520	22,076,952
46	Literary, Charitable, and Scientific Organizations	881	251,674,208	3,161,248,729	1,694,823,488
47	Churches and Religious Organizations	707	23,840,805	711,154,151	413,855,798
48	Academies and Day Care Facilities	79	6,678,695	520,866,885	289,195,756
49	Burial Grounds, Crematories, Tombs, etc.	102	331,101	29,875,422	15,226,018
50	Public Libraries Privately Owned	2	0	208,376	123,091
51	Senior Centers Privately Owned	1	0	1,501,525	935,593
52	Public Parks Privately Owned	1	0	196,220	84,989
53	All Other Social Welfare Exemptions	25	29,111,423	51,063,546	185,705
54	TOTAL OF LINES 45 THRU 53	1,876	312,295,532	4,516,956,374	2,436,507,390
55	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.				

* ORS 308.250 was amended in 2017 and this tax provision was changed. Property under this law is now exempt from taxation, rather than having the tax cancelled.