

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2021-22

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)	6,332	85,898,529	1,163,618,771	0
2	Farm Homesites Specially Assessed	1,664	25,469,153	70,313,346	0
3	Forestland (excluding homesites)	9,447	339,514,985	1,356,966,822	0
4	Small Tract Forestland (excluding homesites)	1,828	5,037,682	302,235,288	0
5	Forest Homesites Specially Assessed	1,496	16,758,589	48,463,783	0
6	Wildlife Habitat Conservation Land	136	10,145,664	15,060,948	0
7	Open Space	34	20,789,095	43,577,848	0
8	Riparian Habitat Land	21	1,038,305	4,689,373	0
9	Conservation Easements	81	2,626,421	21,048,415	0
10	Low Income Rental Housing Specially Assessed	57	32,666,059	75,532,782	0
11	All Other Specially Assessed Property	1	13,072,824	20,858,335	0
12	TOTAL OF LINES 1 THRU 11	21,097	553,017,306	3,122,365,711	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL				
13	Alternative Energy System	7	9,637,622	13,350,656	3,434,979
14	Commercial Facilities Under Construction	105	6,798,561	44,610,452	23,369,941
15	Enterprise Zones	48	265,799,254	651,199,954	370,998,680
16	Environmentally Sensitive Logging Equipment	80	7,081,087	56,568,702	49,487,615
17	Farm Labor Camps, Day Care Centers	0			
18	Historic Property	8	1,485,769	4,884,124	
19	Housing for Low Income Rental	93	1,643,076	172,490,781	88,780,509
20	Nonprofit Low Income Rental Housing	0			
21	Multiple Unit Housing in Core Areas	26	15,735,299	278,042,763	125,069,147
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	16,737,972	12,627,200
25	War Veterans and Spouses	3,809	768,347,194	1,426,028,897	101,925,979
26	Military Homestead Exemption	5	500,743	1,895,575	481,410
27	Food Processing Equipment	4	10,511,669	15,754,030	5,194,943
28	Business Personal Property Tax *	4,322	0	57,338,588	
29	Strategic Investment Program (SIP)	0			
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	5	0	341,912	224,088
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	521,889	1,076,623	153,651
34	Seismic Upgrade/Retrofits Exemption	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions	151	422,886	30,497,039	20,715,730
36	TOTAL OF LINES 13 THRU 35	8,704	1,088,485,049	2,770,818,068	802,463,872
	PUBLIC EXEMPTIONS				
37	Federal Government	2,568	0	2,390,397,972	1,271,112,634
38	State	958	36,183,192	3,903,593,313	2,277,292,545
39	County	851	14,654,716	418,037,203	250,492,371
40	Cities and Towns	2,267	26,944,663	1,794,222,350	956,026,275
41	School Districts	346	1,755,026	1,789,157,627	1,009,932,828
42	Housing Authorities	195	807,848	189,847,475	110,715,820
43	All Other Municipal Corporations	605	11,105,506	404,228,665	239,949,471
44	TOTAL OF LINES 37 THRU 43	7,790	91,450,951	10,889,484,605	6,115,521,944
	SOCIAL WELFARE EXEMPTIONS				
45	Fraternal Organizations	79	620,347	43,469,923	22,804,238
46	Literary, Charitable, and Scientific Organizations	822	266,925,569	3,383,962,534	1,755,961,110
47	Churches and Religious Organizations	700	16,447,476	737,885,961	424,826,819
48	Academies and Day Care Facilities	76	4,058,380	692,443,310	400,263,442
49	Burial Grounds, Crematories, Tombs, etc.	107	347,529	29,872,190	15,926,350
50	Public Libraries Privately Owned	2	0	193,946	116,496
51	Senior Centers Privately Owned	1	0	4,037,168	1,461,840
52	Public Parks Privately Owned	1	0	218,829	87,538
53	All Other Social Welfare Exemptions	25	30,176,289	55,453,914	171,118
54	TOTAL OF LINES 45 THRU 53	1,813	318,575,590	4,947,537,775	2,621,618,951
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.