

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

**Tax Year 2024-25**

**County: LINN**

03-Oct-2024 1:49 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	6,842	295,342,021	2,918,939,090	0
2	Farm Homesites Specially Assessed	308A.256	2,377	26,136,471	82,552,760	0
3	Forestland (excluding homesites)	321.257/321.805	3,576	207,735,273	764,873,980	0
4	Small Tract Forestland (excluding homesites)	321.722	531	2,248,270	119,259,350	0
5	Forest Homesites Specially Assessed	308A.256	281	1,620,796	5,637,430	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	4	249,214	1,245,920	0
9	Conservation Easements	308A.743	5	272,651	1,966,040	0
10	Low Income Rental Housing Specially Assessed	308.704	21	18,407,023	68,240,890	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	<b>TOTAL OF LINES 1 THRU 11</b>	<b>308.490/308.670</b>	<b>13,637</b>	<b>552,011,719</b>	<b>3,962,715,460</b>	<b>0</b>
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	1	53,300	4,595,730	0
14	Commercial Facilities Under Construction	307.340	4	112,596,972	129,952,710	0
15	Enterprise Zones	285C.175	21	309,086,029	464,956,770	0
16	Farm Labor Camps, Day Care Centers	307.495	1	0	2,274,640	0
17	Historic Property	358.505	5	888,793	2,490,160	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	5	431,450	13,636,710	0
20	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
21	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
22	Workforce Housing	Ore Laws 2021 c.527	0	0	0	0
23	Affordable Housing Covenant	307.555	0	0	0	0
24	Pollution Control Facilities	307.420	0	0	0	0
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	0	0	0	0
26	War Veterans and Spouses	307.260/307.283	1,718	382,428,068	828,784,545	51,878,920
27	Military Homestead Exemption	307.286	10	1,258,750	4,661,920	1,052,100
28	Food Processing Equipment	307.455/307.462	3	28,909,730	38,736,160	0
29	Business Personal Property Tax Cancellation *	308.250(2)	630	0	4,859,770	4,532,910
30	Strategic Investment Program (SIP)	285C.600	0	0	0	0
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	5	0	464,000	0
32	Brownfield Development	Oregon Laws 2016, Chapter 56	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 56	0	0	0	0
34	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	0	0	0	0
35	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
36	All Other Business/Housing/Misc. Exemptions		36	282,010	12,125,040	0
37	<b>TOTAL OF LINES 13 THRU 36</b>		<b>2,439</b>	<b>835,935,102</b>	<b>1,507,538,155</b>	<b>57,463,930</b>
<b>PUBLIC EXEMPTIONS</b>						
38	Federal Government	307.040	473	32,440	517,505,420	0
39	State	307.090	209	276,359	128,649,460	0
40	County	307.090	296	4,039,310	138,666,540	0
41	Cities and Towns	307.090	670	905,741	516,271,130	0
42	School Districts	307.090	136	1,228,670	600,537,720	0
43	Housing Authorities	307.092	7	0	28,969,150	0
44	All Other Municipal Corporations	307.090	20	1,452,990	17,730,550	0
45	<b>TOTAL OF LINES 38 THRU 44</b>	<b>307.090</b>	<b>1,811</b>	<b>7,935,510</b>	<b>1,948,329,970</b>	<b>0</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
46	Fraternal Organizations	307.136	30	480,730	13,146,140	0
47	Literary, Charitable, and Scientific Organizations	307.130	240	18,225,130	375,121,680	0
48	Churches and Religious Organizations	307.140	305	9,901,350	340,582,330	0
49	Academies and Day Care Facilities	307.145	25	303,330	44,172,180	0
50	Burial Grounds, Crematories, Tombs, etc.	307.150	71	228,536	14,492,430	0
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	2	0	4,034,510	0
53	Public Parks Privately Owned	307.115	1	0	829,150	0
54	All Other Social Welfare Exemptions		0	0	0	0
55	<b>TOTAL OF LINES 46 THRU 54</b>		<b>674</b>	<b>29,139,076</b>	<b>792,378,420</b>	<b>0</b>
56	Does the Real Market Value column include all specially assessed and exempt property in your county?					

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\* 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.