

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

Tax Year 2021-22

County: LINN

04-Oct-2021 2:07 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	6,787	303,775,201	2,836,087,110	117,950
2	Farm Homesites Specially Assessed	308A.256	2,349	25,110,023	60,399,050	0
3	Forestland (excluding homesites)	321.257/321.805	4,926	446,389,395	848,563,180	0
4	Small Tract Forestland (excluding homesites)	321.722	430	1,851,240	87,345,350	0
5	Forest Homesites Specially Assessed	308A.256	256	1,735,245	5,452,100	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				
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	14,748	778,861,104	3,837,846,790	117,950
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	30	595,977,875	778,179,090	170,222,300
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	16	3,341,397	12,485,320	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	5	4,985,350	9,812,900	261,310
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	1,605	318,971,521	599,895,771	43,725,405
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)	598	0	4,062,000	3,650,000
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	354,490	608,170	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		2,261	923,630,633	1,405,043,251	217,859,015
PUBLIC EXEMPTIONS						
37	Federal Government	307.040	477	0	236,359,770	253,686,949
38	State	307.090	226	0	114,525,230	52,195,149
39	County	307.090	305	0	108,780,830	74,804,539
40	Cities and Towns	307.090	671	0	431,961,570	266,813,032
41	School Districts	307.090	145	0	571,780,800	292,881,546
42	Housing Authorities	307.092	17	0	27,814,050	11,802,880
43	All Other Municipal Corporations	307.090	33	0	4,987,030	3,762,530
44	TOTAL OF LINES 37 THRU 43	307.090	1,874	0	1,496,209,280	955,946,625
SOCIAL WELFARE EXEMPTIONS						
45	Fraternal Organizations	307.136	29	0	10,228,080	5,857,540
46	Literary, Charitable, and Scientific Organizations	307.130	189	0	215,703,290	111,949,475
47	Churches and Religious Organizations	307.140	273	0	244,135,930	112,444,120
48	Academies and Day Care Facilities	307.145	13	0	22,315,370	14,623,690
49	Burial Grounds, Crematories, Tombs, etc.	307.150	66	0	9,754,780	4,838,570
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	2	0	3,220,950	2,807,290
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		572	0	505,358,400	252,520,685
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.