

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

**Tax Year 2025-26**

**County:**

07-Oct-2025 9:28 AM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	8,231	435,346,600	2,368,312,750	183,140
2	Farm Homesites Specially Assessed	308A.256	2,240	12,039,028	91,091,640	0
3	Forestland (excluding homesites)	321.257/321.805	519	6,711,681	55,531,305	0
4	Small Tract Forestland (excluding homesites)	321.722	25	31,353	1,298,500	0
5	Forest Homesites Specially Assessed	308A.256				
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300/308A.315				
8	Riparian Habitat Land	308A.362				
9	Conservation Easements	308A.743				
10	Low Income Rental Housing Specially Assessed	308.704	55	15,180,333	97,641,170	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>11,070</b>	<b>469,308,995</b>	<b>2,613,875,365</b>	<b>183,140</b>
	<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	2	8,325,410	8,325,410	8,325,410
15	Enterprise Zones	285C.175	17	1,924,578,284	1,934,930,470	3,859,508,754
16	Farm Labor Camps, Day Care Centers	307.495	6	0	10,637,370	10,637,370
17	Historic Property	358.505	3	649,370	919,500	0
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	0	0	0	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				
26	War Veterans and Spouses	307.260/307.283	805	139,597,217	258,943,051	25,461,412
27	Military Homestead Exemption	307.286	5	668,860	1,611,820	233,831
28	Food Processing Equipment	307.455/307.462	6	0	54,932,220	54,932,220
29	Business Personal Property Tax Cancellation *	308.250(2)	558	0	6,042,540	5,712,798
30	Strategic Investment Program (SIP)	285C.600	9	206,903,383	1,428,365,456	3,621,227,906
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
32	Brownfield Development	Oregon Laws 2016, Chapter 56	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 113	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		0	0	0	0
37	<b>TOTAL OF LINES 13 THRU 36</b>		<b>1,411</b>	<b>2,280,722,524</b>	<b>3,704,707,837</b>	<b>7,586,039,701</b>
	<b>PUBLIC EXEMPTIONS</b>					
38	Federal Government	307.040	949	0	1,207,002,255	1,203,099,095
39	State	307.090	243	0	205,289,280	204,572,720
40	County	307.090	139	0	116,901,300	115,460,510
41	Cities and Towns	307.090	629	0	467,902,213	473,890,193
42	School Districts	307.090	157	0	729,214,020	727,376,730
43	Housing Authorities	307.092				

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

Tax Year 2025-26

07-Oct-2025 9:28 AM

County:

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
44	All Other Municipal Corporations	307.090	289	0	101,628,550	106,220,060
45	TOTAL OF LINES 38 THRU 44	307.090	2,406	0	2,827,937,618	2,830,619,308
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	23	0	3,795,770	50,810
47	Literary, Charitable, and Scientific Organizations	307.130	171	0	226,710,410	225,898,810
48	Churches and Religious Organizations	307.140	191	0	155,687,310	148,577,790
49	Academies and Day Care Facilities	307.145	0	0	0	0
50	Burial Grounds, Crematories, Tombs, etc.	307.150	30	0	8,456,560	1,058,280
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	0	0	0	0
53	Public Parks Privately Owned	307.115	0	0	0	0
54	All Other Social Welfare Exemptions		0	0	0	0
55	TOTAL OF LINES 46 THRU 54		415	0	394,650,050	375,585,690
56	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.