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

Tax Year 2026-27

County: UMATILLA

10/7/2026 12:58 PM

	Specially Assessed Property	ORS	# of Accts	Taxable AV	Real Market Value	Assessed Exempt Value
1	Farm Use Land (excluding homesites)	308A.107	8162	442,367,670	2,996,354,530	219,480
2	Farm Homesites Specially Assessed	308A.256	2243	12,396,429	115,623,950	0
3	Forestland (excluding homesites)	321.257/321.805	505	6,846,677	66,292,885	0
4	Small Tract Forestland (excluding homesites)	321.722	25	32,289	1,561,930	0
5	Forest Homesites Specially Assessed	308A.256	0	0	0	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	54	15,359,281	103,253,070	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	**TOTAL OF LINES 1 THRU 11**		**10989**	**477,002,346**	**3,283,086,365**	**219,480**
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	2	0	0	0
15	Enterprise Zones	285C.175	16	4,738,658,403	2,814,837,210	7,553,495,613
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	1	228,530	348,880	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	0	0	0	0
26	War Veterans and Spouses	307.260/307.283	822	147,211,582	278,164,904	27,409,547
27	Military Homestead Exemption	307.286	3	183,249	950,700	183,249
28	Food Processing Equipment	307.455/307.462	3	2,492,230	41,462,250	41,462,250
29	Business Personal Property Tax Cancellation *	308.250(2)	599	0	5,881,500	5,867,698
30	Strategic Investment Program (SIP)	285C.600	9	177,239,008	1,500,165,780	3,424,710,024
31	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
32	Brownfield Development	Oregon Laws 2016,	0	0	0	0
33	New Industrial Property in Rural Areas	Oregon Laws 2016,	0	0	0	0
34	Surviving Spouse of Public Safety Officer	Oregon Laws 2016,	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	**TOTAL OF LINES 13 THRU 36**		**1455**	**5,066,013,002**	**4,641,811,224**	**11,053,128,381**
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	949	0	1,754,602,281	1,738,142,191
39	State	307.090	241	0	221,664,480	219,795,970
40	County	307.090	130	0	114,877,580	114,482,220
41	Cities and Towns	307.090	624	0	472,071,464	471,420,524
42	School Districts	307.090	159	0	702,360,300	697,259,190
43	Housing Authorities	307.092	0	0	0	0
44	All Other Municipal Corporations	307.090	331	0	117,481,200	121,960,570
45	**TOTAL OF LINES 38 THRU 44**		**2434**	**0**	**3,383,057,305**	**3,363,060,665**
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	0	0	0	0
47	Literary, Charitable, and Scientific Organizations	307.130	180	0	202,694,230	201,657,220
48	Churches and Religious Organizations	307.140	191	0	121,575,050	119,275,360
49	Academies and Day Care Facilities	307.145	0	0	0	0
50	Burial Grounds, Crematories, Tombs, etc.	307.150	30	0	8,949,710	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 Socal Welfare Exemptions	-	0	0	0	0
55	**TOTAL OF LINES 46 THRU 54**		**401**	**0**	**333,218,990**	**321,990,860**
56	*** Cancellation of tax on business personal property less than the staturory amount is not technically an exemption, but is included since it redues the amount of tax due.**					

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