

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2022-23

County: Lane

Taxable Assessed Value is the value that rates are applied to when extending taxes.

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
1	Farm Use Land (excluding homesites)	308A.050 - 308A.128	6,282	88,303,172	1,436,292,097	0
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,668	26,473,862	78,338,919	0
3	Forestland (excluding homesites)	321.257 321.805	9,458	349,725,399	1,574,261,633	0
4	Small Tract Forestland (excluding homesites)	321.722	1,826	5,199,037	371,313,120	0
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,495	17,452,447	51,952,383	0
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	134	10,675,550	17,987,479	0
7	Open Space	308A.300 - 308A.330	34	22,492,755	53,138,837	0
8	Riparian Habitat Land	308A.350 - 308A.383	21	1,071,318	5,688,831	0
9	Conservation Easements	308A.450 - 308A.465	81	2,850,511	26,216,320	0
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	57	33,999,805	119,355,500	0
11	All Other Specially Assessed Property	308.490 308.670	1	13,465,009	24,633,685	0
12	TOTAL OF LINES 1 THRU 11		21,057	571,708,865	3,759,178,804	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	7	8,805,799	23,553,616	9,784,163
14	Commercial Facilities Under Construction	307.340	4	6,286,881	23,128,482	7,614,981
15	Enterprise Zones	285C.175	60	454,442,521	843,080,180	336,844,465
16	Environmentally Sensitive Logging Equipment	307.827 307.831	-			
17	Farm Labor Camps, Day Care Centers	307.495	-			
18	Historic Property	358.505	6	1,062,932	4,616,788	
19	Housing for Low Income Rental	307.517	98	1,692,367	265,201,993	99,326,988
20	Nonprofit Low Income Rental Housing	307.541	-			
21	Multiple Unit Housing in Core Areas	307.630	29	20,143,555	343,401,885	150,378,114
22	Nonprofit Homes for the Elderly (personal property)	308.490	-			
23	Pollution Control Facilities	307.420	-			
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	37	-	19,246,549	11,928,481
25	War Veterans and Spouses	307.260, 307.283	3,787	795,192,259	1,689,377,366	104,552,697
26	Military Homestead Exemption	307.286	-			
27	Food Processing Equipment	307.455 307.462	6	18,429,049	31,058,460	10,689,076
28	Business Personal Property Tax *	308.250(2)	4,478	0	53,930,917	
29	Strategic Investment Program (SIP)	285C.600	-			
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	5	-	236,465	199,546
31	Brownfield Development	Oregon Laws 2016, Chapter 96, Section 1 (1) (a)-(b)	-	-	-	-
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 112, Section 1 (2)(a) and	-	-	-	-
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	2	315,816	1,419,391	403,651
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	-	-	-	-
35	All Other Business/Housing/Misc. Exemptions		152	1,384,837	40,591,871	22,850,645
36	TOTAL OF LINES 13 THRU 30		8,671	1,307,756,016	3,338,843,963	754,572,807
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	2,568	-	2,530,007,168	1,310,985,459
38	State	307.090	962	16,797,340	3,652,168,587	1,790,563,616
39	County	307.090	858	15,133,019	525,531,398	261,645,027
40	Cities and Towns	307.090	2,299	27,518,308	2,240,222,956	1,058,722,089
41	School Districts	307.090	345	9,461,800	2,109,514,613	1,058,508,961
42	Housing Authorities	307.092	190	-	274,239,557	119,850,684
43	All Other Municipal Corporations	307.090 307.181	604	8,220,304	483,764,045	250,360,411
44	TOTAL OF LINES 32 THRU 38		7826	77130771	11815448324	5850636247
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	78	194,156	51,059,532	23,486,752
46	Literary, Charitable, and Scientific Organizations	307.130	833	269,730,793	3,829,293,189	1,750,733,767
47	Churches and Religious Organizations	307.140	690	14,456,812	861,608,098	435,917,612
48	Academies and Day Care Facilities	307.145	78	6,646,838	582,298,818	297,683,286
49	Burial Grounds, Crematories, Tombs, etc.	307.150	110	376,703	29,013,248	17,619,045
50	Public Libraries Privately Owned	307.160	4	-	362,607	185,488
51	Senior Centers Privately Owned	307.147	1	-	5,485,017	2,055,064
52	Public Parks Privately Owned	307.115	1	-	253,994	90,164
53	All Other Social Welfare Exemptions		25	31,081,568	63,803,986	153,724
54	TOTAL OF LINES 40 THRU 48		1,820	322,486,870	5,423,178,489	2,527,924,902
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.