

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2023-24**

**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	6,261	89,992,342	1,392,679,125	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,679	27,277,086	77,600,134	
3	Forestland (excluding homesites)	321.257 321.805	9,495	360,802,655	1,616,732,442	
4	Small Tract Forestland (excluding homesites)	321.722	1,816	5,184,679	356,864,130	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,515	17,943,679	51,877,697	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	134	12,383,979	21,823,569	
7	Open Space	308A.300 - 308A.330	34	18,103,531	24,743,918	
8	Riparian Habitat Land	308A.350 - 308A.383	21	1,101,902	5,645,999	
9	Conservation Easements	308A.450 - 308A.465	81	3,063,490	26,247,061	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	56	31,746,184	120,535,323	
11	All Other Specially Assessed Property	308.490 308.670	1	13,948,295	29,067,740	
12	<b>TOTAL OF LINES 1 THRU 11</b>		<b>21,093</b>	<b>581,547,822</b>	<b>3,723,817,138</b>	
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	7	12,372,651	27,691,658	7,999,366
14	Commercial Facilities Under Construction	307.340	8	7,605,357	53,253,950	20,446,309
15	Enterprise Zones	285C.175	62	194,901,956	571,274,496	318,075,944
16	Farm Labor Camps, Day Care Centers	307.495	0			
17	Historic Property	358.505	6	1,577,311	6,400,533	
18	Housing for Low Income Rental	307.517	99	1,743,137	292,228,753	106,496,050
19	Nonprofit Low Income Rental Housing	307.541	0			
20	Multiple Unit Housing in Core Areas	307.612	26	18,769,381	367,195,791	143,289,872
21	Nonprofit Homes for the Elderly	307.370 308.490	0			
22	Workforce Housing	Ore. Laws 2021 c.527				
23	Affordable Housing Covenant	307.555	9	0	751,998	383,131
24	Pollution Control Facilities	307.420	0			
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	37	0	19,880,745	12,285,038
26	War Veterans and Spouses	307.260, 307.283	3,723	779,861,413	1,736,699,970	106,610,835
27	Military Homestead Exemption	307.286	0			
28	Food Processing Equipment	307.455	5	73,801,745	108,171,220	30,129,310
29	Business Personal Property Tax Exemption	308.250(2)	4,607	0	52,684,529	
30	Strategic Investment Program (SIP)	285C.600	0			
31	Land Held by Nonprofit Corporation for Building Residences	307.513	6	0	2,522,972	1,043,506
32	Brownfield Development	note following ORS 307.430	0			
33	New Industrial Property in Rural Areas	note following ORS 307.340	0			
34	Surviving Spouse of Public Safety Officer	307.295	2	307,584	1,426,920	433,466
35	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175	0			
36	All Other Business/Housing/Misc. Exemptions		160	1,648,270	50,118,255	28,718,396
37	<b>TOTAL OF LINES 13 THRU 36</b>		<b>8,757</b>	<b>1,092,588,805</b>	<b>3,290,301,790</b>	<b>775,911,223</b>
<b>PUBLIC EXEMPTIONS</b>						
38	Federal Government	307.040	2,561	0	2,887,660,128	1,349,607,203
39	State	307.090	961	16,185,374	3,708,025,272	1,875,355,257
40	County	307.090	873	16,437,894	539,962,824	280,550,554
41	Cities and Towns	307.090	2,331	23,725,552	2,395,699,244	1,096,597,303
42	School Districts	307.090	339	8,135,287	2,496,581,669	1,152,539,302
43	Housing Authorities	307.092	180	0	293,327,399	123,815,616
44	All Other Municipal Corporations	307.090 307.181	543	7,878,724	510,261,925	256,356,491
45	<b>TOTAL OF LINES 38 THRU 44</b>		<b>7,788</b>	<b>72,362,831</b>	<b>12,831,518,461</b>	<b>6,134,821,726</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
46	Fraternal Organizations	307.136	78	204,711	55,353,849	24,189,091
47	Literary, Charitable, and Scientific Organizations	307.130	784	260,341,326	4,052,193,848	1,856,801,904
48	Churches and Religious Organizations	307.140	684	14,181,036	930,858,016	448,848,835
49	Academies and Day Care Facilities	307.145	77	9,923,813	993,940,455	463,449,467
50	Burial Grounds, Crematories, Tombs, etc.	307.150	110	378,812	31,626,772	17,951,873
51	Public Libraries Privately Owned	307.160	4	0	427,771	191,051
52	Senior Centers Privately Owned	307.147	1	0	7,459,619	2,116,715
53	Public Parks Privately Owned	307.115	1	0	273,526	92,868
54	All Other Social Welfare Exemptions		25	32,023,794	70,678,679	137,770
55	<b>TOTAL OF LINES 46 THRU 54</b>		<b>1,764</b>	<b>317,053,492</b>	<b>6,142,812,535</b>	<b>2,813,779,574</b>
56	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? Yes If no, describe what was not included.					