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

Tax Year 2023-24

County: Multnomah

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	***1,176***	***45,027,490***	***566,340,150***	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	***99***	***0***	***4,981,790***	
3	Forestland (excluding homesites)	321.257 321.805	***1,243***	***12,476,600***	***351,570,670***	
4	Small Tract Forestland (excluding homesites)	321.722	***283***	***603,600***	***70,705,620***	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	***47***	***0***	***2,245,040***	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	***101***	***687,430***	***19,998,940***	
7	Open Space	308A.300 - 308A.330	***35***	***8,098,580***	***29,902,090***	
8	Riparian Habitat Land	308A.350 - 308A.383	***13***	***2,970,520***	***7,533,340***	
9	Conservation Easements	308A.450 - 308A.465	***8***	***2,439,770***	***5,815,840***	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	***54***	***100,423,640***	***316,576,720***	
11	All Other Specially Assessed Property	308.490 308.670	***176***	***343,510,880***	***2,307,264,340***	
12	**TOTAL OF LINES 1 THRU 11**		***3,235***	***516,238,510***	***3,682,934,540***	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	***161***	***491,446,040***	***3,468,662,270***	***57,497,360***
14	Commercial Facilities Under Construction	307.340	***25***	***57,893,510***	***983,480,880***	***840,185,300***
15	Enterprise Zones	285C.175	***82***	***877,297,330***	***2,276,024,500***	***1,029,551,150***
16	Farm Labor Camps, Day Care Centers	307.495	***0***	***0***	***0***	***0***
17	Historic Property	358.505	***99***	***131,510,180***	***495,387,310***	***216,404,420***
18	Housing for Low Income Rental	307.517	***0***	***0***	***0***	***0***
19	Nonprofit Low Income Rental Housing	307.541	***714***	***35,760,330***	***2,557,451,610***	***2,289,411,610***
20	Multiple Unit Housing in Core Areas	307.630	***76***	***200,967,730***	***1,691,600,420***	***1,077,096,580***
21	Nonprofit Homes for the Elderly	308.490	***4***	***0***	***7,603,490***	***7,603,490***
22	Workforce Housing	Ore Laws 2021 c.527	***0***	***0***	***0***	***0***
23	Affordable Housing Covenant	307.555	***1***	***0***	***2,013,150***	***2,013,150***
24	Pollution Control Facilities	307.420	***0***	***0***	***0***	***0***
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	***18***	***2,466,650***	***464,135,060***	***423,747,750***
26	War Veterans and Spouses	307.260, 307.283	***3,326***	***810,774,510***	***1,931,528,430***	***93,472,680***
27	Military Homestead Exemption	307.286	***7***	***1,421,690***	***4,396,690***	***715,050***
28	Food Processing Equipment	307.455 307.462	***14***	***164,531,470***	***271,965,980***	***102,607,300***
29	Business Personal Property Tax Exemption	308.250(2)	***6,601***	***0***	***49,093,720***	***46,873,500***
30	Strategic Investment Program (SIP)	285C.600	***0***	***0***	***0***	***0***
31	Land Held by Nonprofit Corporation for Building Residences for	307.513	***11***	***0***	***5,032,440***	***5,022,740***
32	Brownfield Development	note following ORS 307.430	***0***	***0***	***0***	***0***
33	New Industrial Property in Rural Areas	note following ORS 307.340	***0***	***0***	***0***	***0***
34	Surviving Spouse of Public Safety Officer	307.295	***1***	***0***	***418,930***	***162,020***
35	Seismic Upgrade/Retrofits Exemption	note following ORS 307.175	***0***	***0***	***0***	***0***
36	All Other Business/Housing/Misc. Exemptions		***1,064***	***56,711,000***	***517,619,720***	***369,310,540***
37	**TOTAL OF LINES 13 THRU 36**		***12,204***	***2,830,780,440***	***14,726,414,600***	***6,561,674,640***
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	***523***	***0***	***4,889,487,200***	***4,886,251,390***
39	State	307.090	***924***	***22,590,500***	***3,307,843,090***	***3,086,721,490***
40	County	307.090	***400***	***108,870***	***693,572,850***	***687,988,270***
41	Cities and Towns	307.090	***3,906***	***28,582,170***	***4,543,177,140***	***4,348,162,150***
42	School Districts	307.090	***461***	***908,900***	***3,975,065,460***	***3,959,655,510***
43	Housing Authorities	307.092	***269***	***2,759,590***	***1,089,717,900***	***1,059,020,630***
44	All Other Municipal Corporations	307.090 307.181	***1,353***	***84,675,000***	***5,425,867,450***	***5,021,236,340***
45	**TOTAL OF LINES 38 THRU 44**		***7,836***	***139,625,030***	***23,924,731,090***	***23,049,035,780***
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	***73***	***605,590***	***44,895,050***	***42,615,420***
47	Literary, Charitable, and Scientific Organizations	307.130	***1,766***	***129,725,630***	***4,866,220,420***	***4,377,253,260***
48	Churches and Religious Organizations	307.140	***1,350***	***23,175,110***	***2,295,686,090***	***2,197,949,290***
49	Academies and Day Care Facilities	307.145	***318***	***4,111,040***	***1,554,657,650***	***1,501,982,270***
50	Burial Grounds, Crematories, Tombs, etc.	307.150	***63***	***5,808,140***	***161,313,900***	***149,604,720***
51	Public Libraries Privately Owned	307.160	***2***	***0***	***690,100***	***690,100***
52	Senior Centers Privately Owned	307.147	***0***	***0***	***0***	***0***
53	Public Parks Privately Owned	307.115	***2***	***15,470***	***5,787,840***	***5,762,370***
54	All Other Social Welfare Exemptions		***1,143***	***1,951,023,220***	***8,989,419,566***	***3,041,177,360***
55	**TOTAL OF LINES 46 THRU 54**		***4,717***	***2,114,464,200***	***17,918,670,616***	***11,317,034,790***
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.					
57	Manufactured Home Value Cancellation Exemption		***4,885***	***20,163,040***	***296,142,800***	***136,847,474***