

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2019-20**

**County: CLACKAMAS**

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	9,268	99,910,762	2,752,579,136	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,212	13,444,000	127,587,831	
3	Forestland (excluding homesites)	321.257 321.805	7,545	87,867,779	1,739,430,234	
4	Small Tract Forestland (excluding homesites)	321.722	964	2,064,428	283,924,460	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,821	7,419,000	65,448,125	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	50	320,083	13,396,644	
7	Open Space	308A.300 - 308A.330	83	1,393,310	10,566,324	
8	Riparian Habitat Land	308A.350 - 308A.383	65	689,510	9,684,877	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	39	45,027,533	68,692,028	
11	All Other Specially Assessed Property	308.490 308.670				
12	<b>TOTAL OF LINES 1 THRU 11</b>		<b>23,047</b>	<b>258,136,405</b>	<b>5,071,309,659</b>	
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	2	0	661,500	661,500
14	Commercial Facilities Under Construction	307.340	11	0	91,744,460	49,210,438
15	Enterprise Zones	285C.175	21	0	55,676,150	40,781,712
16	Environmentally Sensitive Logging Equipment	307.827 307.831	155		10,923,571	10,923,571
17	Farm Labor Camps, Day Care Centers	307.495	3	0	3,448,096	1,813,698
18	Historic Property	358.505	6	2,297,312	6,075,904	
19	Housing for Low Income Rental	307.517				
20	Nonprofit Low Income Rental Housing	307.541	7	0	29,358,835	16,307,348
21	Multiple Unit Housing in Core Areas	307.612				
22	Nonprofit Homes for the Elderly	307.370 308.490	1	0	488,783	488,783
23	Pollution Control Facilities	307.420				
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	674,711	430,435
25	War Veterans and Spouses	307.260, 307.283	3,534	873,687,300	1,598,614,091	88,860,273
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455	1	0	448,460	448,460
28	Business Personal Property Tax Exemption	308.250(2)	2,118	1,440,075	14,466,720	26,645
29	Strategic Investment Program (SIP)	285C.600				
30	Land Held by Nonprofit Corporation for Building Residence	307.513				
31	Brownfield Development	note following ORS 307.430				
32	New Industrial Property in Rural Areas	note following ORS 307.340				
33	Surviving Spouse of Public Safety Officer	307.295				
34	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175				
35	All Other Business/Housing/Misc. Exemptions		15	0	35,169,822	19,469,928
36	<b>TOTAL OF LINES 13 THRU 36</b>		<b>5,876</b>	<b>877,424,687</b>	<b>1,847,751,103</b>	<b>229,422,791</b>
<b>PUBLIC EXEMPTIONS</b>						
37	Federal Government	307.040	385	0	708,166,541	446,065,246
38	State	307.090	368	0	487,481,629	309,723,040
39	County	307.090	671	0	756,526,831	479,839,351
40	Cities and Towns	307.090	1,590	0	1,384,129,269	879,568,860
41	School Districts	307.090	286	0	2,569,019,653	1,634,032,483
42	Housing Authorities	307.092	140	0	106,315,911	62,564,718
43	All Other Municipal Corporations	307.090 307.181	633	0	603,021,002	383,558,153
44	<b>TOTAL OF LINES 37 THRU 43</b>		<b>4,073</b>	<b>0</b>	<b>6,614,660,836</b>	<b>4,195,351,851</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
45	Fraternal Organizations	307.136	41	0	30,020,153	19,117,821
46	Literary, Charitable, and Scientific Organizations	307.130	405	0	1,092,573,176	715,733,596
47	Churches and Religious Organizations	307.140	611	0	1,006,746,746	639,348,099
48	Academies and Day Care Facilities	307.145	30	0	112,064,473	71,443,272
49	Burial Grounds, Crematories, Tombs, etc.	307.150	89	0	37,532,334	23,913,606
50	Public Libraries Privately Owned	307.160	2	0	1,430,424	908,319
51	Senior Centers Privately Owned	307.147				
52	Public Parks Privately Owned	307.115	3	0	3,411,382	2,169,368
53	All Other Social Welfare Exemptions					
54	<b>TOTAL OF LINES 45 THRU 53</b>		<b>1,181</b>	<b>0</b>	<b>2,283,778,688</b>	<b>1,472,634,081</b>