

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
Tax Year 2024-25**

**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	9,342	121,029,476	3,902,726,839	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,313	13,840,000	188,688,306	
3	Forestland (excluding homesites)	321.257 321.805	7,657	109,249,623	2,582,854,272	
4	Small Tract Forestland (excluding homesites)	321.722	963	2,322,585	409,149,974	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,852	7,543,000	98,365,755	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	47	361,661	18,448,399	
7	Open Space	308A.300 - 308A.330	81	1,550,185	13,468,475	
8	Riparian Habitat Land	308A.350 - 308A.383	64	297,595	13,146,354	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	41	71,171,011	135,831,482	
11	All Other Specially Assessed Property	308.490 308.670				
12	<b>TOTAL OF LINES 1 THRU 11</b>		<b>23,360</b>	<b>327,365,136</b>	<b>7,362,679,856</b>	
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	3	0	731,510	622,515
14	Commercial Facilities Under Construction	307.340	10	0	152,838,620	74,432,408
15	Enterprise Zones	285C.175	27	0	52,794,650	35,505,684
16	Farm Labor Camps, Day Care Centers	307.495	2	0	3,273,734	1,594,308
17	Historic Property	358.505	3	1,155,583	3,320,570	0
18	Housing for Low Income Rental	307.517				
19	Nonprofit Low Income Rental Housing	307.541	8	0	38,285,489	19,518,411
20	Multiple Unit Housing in Core Areas	307.612				
21	Nonprofit Homes for the Elderly	307.370 308.490	3	0	3,257,140	3,257,140
22	Workforce Housing	Ore. Laws 2021 c.527				
23	Affordable Housing Covenant	307.555	48	0	8,064,160	4,306,260
24	Pollution Control Facilities	307.420				
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	1,025,347	537,929
26	War Veterans and Spouses	307.260, 307.283				
27	Military Homestead Exemption	307.286	3,491	1,056,866,813	2,274,861,461	104,243,071
28	Food Processing Equipment	307.455	1	0	433,740	433,740
29	Business Personal Property Tax Exemption	308.250(2)	2,553	17,025,881	17,067,153	41,272
30	Strategic Investment Program (SIP)	285C.600	2	0	43,533,080	35,156,530
31	Land Held by Nonprofit Corporation for Building Residences	307.513				
32	Brownfield Development	note following ORS 307.430				
33	New Industrial Property in Rural Areas	note following ORS 307.340				
34	Surviving Spouse of Public Safety Officer	307.295				
35	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175				
36	All Other Business/Housing/Misc. Exemptions		10	0	100,365,816	50,020,000
37	<b>TOTAL OF LINES 13 THRU 36</b>		<b>6,163</b>	<b>1,075,048,277</b>	<b>2,699,852,470</b>	<b>329,669,268</b>
<b>PUBLIC EXEMPTIONS</b>						
38	Federal Government	307.040	400	0	1,015,097,413	528,796,378
39	State	307.090	365	0	777,282,514	456,123,160
40	County	307.090	636	0	1,207,645,402	713,547,520
41	Cities and Towns	307.090	1,689	0	2,133,763,549	1,194,074,445
42	School Districts	307.090	310	0	4,837,778,110	2,538,525,433
43	Housing Authorities	307.092	149	0	226,603,046	113,837,692
44	All Other Municipal Corporations	307.090 307.181	659	0	887,239,662	496,118,089
45	<b>TOTAL OF LINES 38 THRU 44</b>		<b>4,208</b>	<b>0</b>	<b>11,085,409,696</b>	<b>6,041,022,717</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
46	Fraternal Organizations	307.136	39	0	37,184,044	21,722,154
47	Literary, Charitable, and Scientific Organizations	307.130	461	0	1,456,172,595	889,020,684
48	Churches and Religious Organizations	307.140	584	0	1,405,982,082	758,234,632
49	Academies and Day Care Facilities	307.145	27	0	162,363,332	85,378,394
50	Burial Grounds, Crematories, Tombs, etc.	307.150	89	0	52,939,360	28,572,550
51	Public Libraries Privately Owned	307.160				
52	Senior Centers Privately Owned	307.147	3	0	1,890,662	1,127,616
53	Public Parks Privately Owned	307.115	3	0	5,112,724	2,691,453
54	All Other Social Welfare Exemptions					
55	<b>TOTAL OF LINES 46 THRU 54</b>		<b>1,206</b>	<b>0</b>	<b>3,121,644,799</b>	<b>1,786,747,483</b>
56	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? ___ Y ___ If no, describe what was not included.					