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Clackamas County
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**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2021-22**

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	9,272	111,417,468	3,116,125,333	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,243	13,568,000	146,159,958	
3	Forestland (excluding homesites)	321.257 321.805	7,599	99,516,811	2,020,543,406	
4	Small Tract Forestland (excluding homesites)	321.722	964	2,196,129	328,980,538	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,842	7,503,000	77,332,740	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	49	335,416	15,219,963	
7	Open Space	308A.300 - 308A.330	83	1,479,523	11,390,222	
8	Riparian Habitat Land	308A.350 - 308A.383	65	729,193	11,246,777	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	39	49,766,333	79,617,757	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		23,156	286,511,873	5,806,616,694	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	2	0	489,110	464,655
14	Commercial Facilities Under Construction	307.340	18	0	143,286,730	83,212,916
15	Enterprise Zones	285C.175	33	0	105,595,210	83,825,750
16	Environmentally Sensitive Logging Equipment	307.827 307.831	186		6,962,205	6,962,205
17	Farm Labor Camps, Day Care Centers	307.495	3	0	3,759,538	2,018,871
18	Historic Property	358.505	5	2,308,083	6,236,111	0
19	Housing for Low Income Rental	307.517				
20	Nonprofit Low Income Rental Housing	307.541	12	0	93,638,523	51,106,206
21	Multiple Unit Housing in Core Areas	307.612				
22	Nonprofit Homes for the Elderly	307.370 308.490	3	0	2,386,506	2,386,506
23	Pollution Control Facilities	307.420				
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	815,496	488,218
25	War Veterans and Spouses	307.260, 307.283	3,464	928,857,257	1,795,056,976	92,468,884
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455	1	0	90,320	90,320
28	Business Personal Property Tax Exemption	308.250(2)	2,122	14,286,866	14,309,182	22,316
29	Strategic Investment Program (SIP)	285C.600	1	0	32,080,630	30,476,599
30	Land Held by Nonprofit Corporation for Building Residences	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		12	0	60,240,934	33,676,168
36	TOTAL OF LINES 13 THRU 36		5,864	945,452,206	2,264,947,471	387,199,614
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	396	0	803,732,650	476,200,465
38	State	307.090	363	0	554,451,659	338,125,425
39	County	307.090	645	0	922,235,122	563,076,803
40	Cities and Towns	307.090	1,624	0	1,643,371,824	993,520,796
41	School Districts	307.090	313	0	3,475,672,012	2,077,110,908
42	Housing Authorities	307.092	140	0	113,071,028	64,949,409
43	All Other Municipal Corporations	307.090 307.181	629	0	713,371,689	431,702,408
44	TOTAL OF LINES 37 THRU 43		4,110	0	8,225,905,984	4,944,686,214
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	39	0	32,114,356	19,603,155
46	Literary, Charitable, and Scientific Organizations	307.130	410	0	1,183,408,454	744,333,424
47	Churches and Religious Organizations	307.140	605	0	1,142,556,623	686,672,334
48	Academies and Day Care Facilities	307.145	31	0	132,090,178	79,159,921
49	Burial Grounds, Crematories, Tombs, etc.	307.150	89	0	42,901,204	25,810,014
50	Public Libraries Privately Owned	307.160	2	0	1,586,107	972,283
51	Senior Centers Privately Owned	307.147				
52	Public Parks Privately Owned	307.115	2	0	3,634,545	2,146,096
53	All Other Social Welfare Exemptions					
54	TOTAL OF LINES 45 THRU 53		1,178	0	2,538,291,467	1,558,697,227
55	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? <input type="checkbox"/> Y <input type="checkbox"/> If no, describe what was not included					