

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2022-23**

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	9,276	114,463,697	3,679,240,613	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,273	13,680,000	176,059,669	
3	Forestland (excluding homesites)	321.257 321.805	7,614	102,657,805	2,428,844,631	
4	Small Tract Forestland (excluding homesites)	321.722	954	2,263,693	393,962,999	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,847	7,523,000	93,995,667	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	49	347,229	18,098,502	
7	Open Space	308A.300 - 308A.330	83	1,525,949	13,417,587	
8	Riparian Habitat Land	308A.350 - 308A.383	65	273,279	12,983,274	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	38	52,790,072	91,337,883	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		23,199	295,524,724	6,907,940,825	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	3	0	736,570	641,552
14	Commercial Facilities Under Construction	307.340	6	0	55,928,830	27,508,242
15	Enterprise Zones	285C.175	33	0	137,071,640	101,513,639
16	Farm Labor Camps, Day Care Centers	307.495				
17	Historic Property	358.505	4	1,942,144	5,996,608	0
18	Housing for Low Income Rental	307.517				
19	Nonprofit Low Income Rental Housing	307.541	9	0	39,423,767	19,274,692
20	Multiple Unit Housing in Core Areas	307.612				
21	Nonprofit Homes for the Elderly	307.370 308.490	3	0	2,410,250	2,410,250
22	Pollution Control Facilities	307.420				
23	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	996,128	516,184
24	War Veterans and Spouses	307.260, 307.283				
25	Military Homestead Exemption	307.286	3,372	943,120,271	2,082,736,449	93,208,779
26	Food Processing Equipment	307.455	2	0	554,440	554,440
27	Business Personal Property Tax Exemption	308.250(2)	2,321	14,840,199	14,863,549	23,350
28	Strategic Investment Program (SIP)	285C.600	2	0	39,182,040	33,178,327
29	Land Held by Nonprofit Corporation for Building Residences	307.513				
30	Brownfield Development	note following ORS 307.430				
31	New Industrial Property in Rural Areas	note following ORS 307.340				
32	Surviving Spouse of Public Safety Officer	307.295				
33	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175				
34	All Other Business/Housing/Misc. Exemptions		50	0	75,932,303	35,719,253
35	TOTAL OF LINES 13 THRU 34		5,807	959,902,614	2,455,832,574	314,548,708
	PUBLIC EXEMPTIONS					
36	Federal Government	307.040	396	0	877,116,263	456,384,735
37	State	307.090	363	0	627,706,316	363,789,432
38	County	307.090	651	0	1,011,899,150	591,055,966
39	Cities and Towns	307.090	1,654	0	1,891,999,490	1,044,173,378
40	School Districts	307.090	296	0	4,338,348,277	2,247,627,835
41	Housing Authorities	307.092	143	0	210,026,292	102,058,967
42	All Other Municipal Corporations	307.090 307.181	631	0	809,501,596	447,659,497
43	TOTAL OF LINES 36 THRU 42		4,134	0	9,766,597,384	5,252,749,810
	SOCIAL WELFARE EXEMPTIONS					
44	Fraternal Organizations	307.136	39	0	34,928,054	20,214,153
45	Literary, Charitable, and Scientific Organizations	307.130	407	0	1,296,752,183	782,309,888
46	Churches and Religious Organizations	307.140	588	0	1,321,361,852	704,407,751
47	Academies and Day Care Facilities	307.145	29	0	152,230,001	79,017,973
48	Burial Grounds, Crematories, Tombs, etc.	307.150	89	0	49,602,675	26,457,760
49	Public Libraries Privately Owned	307.160				
50	Senior Centers Privately Owned	307.147	1	0	1,519,203	906,964
51	Public Parks Privately Owned	307.115	2	0	4,417,900	2,270,800
52	All Other Social Welfare Exemptions					
53	TOTAL OF LINES 45 THRU 53		1,155	0	2,860,811,868	1,615,585,289
54	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.					