

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2023-24**

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	9,346	117,675,391	3,860,823,072	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,290	13,748,000	184,843,129	
3	Forestland (excluding homesites)	321.257 321.805	7,662	106,091,887	2,557,188,818	
4	Small Tract Forestland (excluding homesites)	321.722	945	2,322,585	409,149,974	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,848	7,527,000	97,610,229	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	48	365,478	18,497,999	
7	Open Space	308A.300 - 308A.330	82	1,504,169	13,020,836	
8	Riparian Habitat Land	308A.350 - 308A.383	64	289,979	13,037,212	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	39	58,112,265	108,811,812	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		23,324	307,636,754	7,262,983,081	
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	3	0	777,690	608,931
14	Commercial Facilities Under Construction	307.340	9	0	62,456,320	27,752,505
15	Enterprise Zones	285C.175	32	0	143,778,970	98,669,690
16	Farm Labor Camps, Day Care Centers	307.495				
17	Historic Property	358.505	3	1,134,494	3,208,171	0
18	Housing for Low Income Rental	307.517				
19	Nonprofit Low Income Rental Housing	307.541	8	0	40,050,201	18,754,697
20	Multiple Unit Housing in Core Areas	307.612				
21	Nonprofit Homes for the Elderly	307.370 308.490	3	0	3,012,670	3,012,670
22	Workforce Housing	Ore. Laws 2021 c.527				
23	Affordable Housing Covenant	307.555				
24	Pollution Control Facilities	307.420				
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	0	1,025,347	525,172
26	War Veterans and Spouses	307.260, 307.283				
27	Military Homestead Exemption	307.286	3,394	991,458,044	2,178,713,718	97,066,422
28	Food Processing Equipment	307.455	1	0	463,680	463,680
29	Business Personal Property Tax Exemption	308.250(2)	2,429	16,474,432	16,516,954	42,522
30	Strategic Investment Program (SIP)	285C.600	2	0	43,648,580	34,173,675
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		54	0	83,478,322	37,647,902
37	TOTAL OF LINES 13 THRU 36		5,940	1,009,066,970	2,577,130,623	318,717,866
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	399	0	978,052,900	496,745,098
39	State	307.090	362	0	734,078,429	417,487,846
40	County	307.090	638	0	1,094,340,609	625,696,116
41	Cities and Towns	307.090	1,672	0	2,050,136,204	1,113,937,838
42	School Districts	307.090	293	0	4,620,958,971	2,364,394,424
43	Housing Authorities	307.092	146	0	227,203,177	106,466,184
44	All Other Municipal Corporations	307.090 307.181	647	0	871,178,669	474,028,136
45	TOTAL OF LINES 38 THRU 44		4,157	0	10,575,948,959	5,598,755,642
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	38	0	35,662,569	20,208,695
47	Literary, Charitable, and Scientific Organizations	307.130	446	0	1,429,395,922	843,378,949
48	Churches and Religious Organizations	307.140	590	0	1,380,730,814	725,137,070
49	Academies and Day Care Facilities	307.145	31	0	163,033,740	83,505,205
50	Burial Grounds, Crematories, Tombs, etc.	307.150	89	0	51,350,047	27,014,383
51	Public Libraries Privately Owned	307.160				
52	Senior Centers Privately Owned	307.147	2	0	1,749,189	1,019,778
53	Public Parks Privately Owned	307.115	2	0	4,562,234	2,317,615
54	All Other Social Welfare Exemptions					
55	TOTAL OF LINES 46 THRU 54		1,198	0	3,066,484,515	1,702,581,695

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.