

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2020-21**

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	9,256	108,591,502	2,807,730,711	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	3,226	13,500,000	130,528,679	
3	Forestland (excluding homesites)	321.257 321.805	7,580	96,622,257	1,805,612,165	
4	Small Tract Forestland (excluding homesites)	321.722	963	2,106,378	292,105,111	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	1,831	7,459,000	67,766,752	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	49	327,894	13,761,231	
7	Open Space	308A.300 - 308A.330	83	1,435,331	10,668,084	
8	Riparian Habitat Land	308A.350 - 308A.383	65	708,926	9,999,848	
9	Conservation Easements	308A.450 - 308A.465				
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	39	45,268,474	72,080,647	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		23,092	276,019,762	5,210,253,228	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	2	10,043	637,880	617,631
14	Commercial Facilities Under Construction	307.340	8		76,208,770	45,467,095
15	Enterprise Zones	285C.175	22		50,851,150	37,454,133
16	Environmentally Sensitive Logging Equipment	307.827 307.831	155		9,612,160	9,612,160
17	Farm Labor Camps, Day Care Centers	307.495	3		3,620,757	1,871,932
18	Historic Property	358.505	6		2,441,016	6,609,384
19	Housing for Low Income Rental	307.517				
20	Nonprofit Low Income Rental Housing	307.541	13		54,111,691	28,869,501
21	Multiple Unit Housing in Core Areas	307.612				
22	Nonprofit Homes for the Elderly	307.370 308.490	3		2,469,123	2,469,123
23	Pollution Control Facilities	307.420				
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2		709,242	455,730
25	War Veterans and Spouses	307.260, 307.283	3,599	922,404,453	1,681,239,776	95,057,663
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455	1		426,040	426,040
28	Business Personal Property Tax Exemption	308.250(2)	2,153	14,930,631	14,939,874	9,243
29	Strategic Investment Program (SIP)	285C.600	1		15,441,690	15,194,623
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		18		60,443,992	32,336,766
36	TOTAL OF LINES 13 THRU 36		5,986	937,345,127	1,973,153,161	276,451,024
	PUBLIC EXEMPTIONS					
37	Federal Government	307.040	385		762,000,291	480,617,240
38	State	307.090	361		527,081,719	330,751,135
39	County	307.090	649		820,173,667	513,156,217
40	Cities and Towns	307.090	1,616		1,493,422,967	944,412,283
41	School Districts	307.090	288		2,865,149,933	1,836,106,476
42	Housing Authorities	307.092	139		100,687,073	59,585,594
43	All Other Municipal Corporations	307.090 307.181	638		643,401,609	407,052,599
44	TOTAL OF LINES 37 THRU 43		4,076	0	7,211,917,259	4,571,681,544

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
	SOCIAL WELFARE EXEMPTIONS					
45	Fraternal Organizations	307.136	40		30,114,028	18,925,952
46	Literary, Charitable, and Scientific Organizations	307.130	412		1,133,870,201	729,465,005
47	Churches and Religious Organizations	307.140	605		1,044,222,193	663,755,436
48	Academies and Day Care Facilities	307.145	31		115,627,836	74,258,769
49	Burial Grounds, Crematories, Tombs, etc.	307.150	89		38,974,096	24,879,441
50	Public Libraries Privately Owned	307.160	2		1,499,030	935,394
51	Senior Centers Privately Owned	307.147				
52	Public Parks Privately Owned	307.115	2		3,256,118	2,090,427
53	All Other Social Welfare Exemptions					
54	TOTAL OF LINES 45 THRU 53		1,181	0	2,367,563,502	1,514,310,424

55 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