

LINN COUNTY SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
TAX YEAR 2007-2008

| | | NUMBER OF ORS ACCTS | ASSESSED VALUE | REAL MARKET VALUE |
|---|-------------------|------------------------|-------------------|----------------------|
| ** SPECIALLY ASSESSED PROPERTY | | | | |
| 1 FARM USE LAND (EXCLUDING HOMESITES) | 308A.107 | 6,599 | 181,094,871 | 1,411,997,108 |
| 2 FARM HOMESITES SPECIALLY ASSESSED | 308A.256 | | | |
| 3 FORESTLAND (excl homesites) | 321.257,321.805 | 3,687 | 124,509,817 | 390,821,556 |
| 4 SMALL TRACT FORESTLAND | 321.722 | 548 | 1,353,911 | 72,537,243 |
| 5 FOREST HOMESTIES SPECIALLY ASSESSED | 308A.256 | | | |
| 6 WILDLIFE HABITAT CONSERVATION LAND | 308A.427 | | | |
| 7 OPEN SPACE | 308A.300,308A.315 | | | |
| 8 RIPARIAN HABITAT LAND | 308A.362 | | | |
| 9 CONSERVATION EASEMENTS | 308A.743 | | | |
| 10 LOW INCOME RENTAL HOUSING SPEC. ASS. | 308.704 | 17 | 5,907,843 | 12,342,970 |
| 11 ALL OTHER SPEC. ASSESSED PROP. | 308.490,308,670 | | | |
| 12 TOTAL OF LINES 1 THROUGH 11 | | 10,851 | 312,866,442 | 2,166,149,319 |
| ** BUSINESS/HOUSING/MISC. EXEMPTIONS | | | | |
| 13 ALTERNATIVE ENERGY SYSTEM | 307.175 | | | |
| 14 COMMERCIAL FACILITIES UNDER CONSTRUCTION | 307.340 | | | |
| 15 ENTERPRISE ZONES | 285C.175 | 6 | 16,260,456 | 26,718,270 |
| 16 ENVIRONM. SENSITIVE LOGGING EQUIP | 307.827 | | | |
| 17 FARM LABOR CAMPS, DAY CARE CENTERS | 307.495 | | | |
| 18 HISTORIC PROPERTY | 358.505 | 61 | 5,055,614 | 15,058,970 |
| 19 HOUSING FOR LOW-INCOME RENTAL | 307.517 | | | |
| 20 NONPROFIT LOW INCOME RENTAL HOUSING | 307.612 | 3 | | 3,992,040 |
| 21 MULTIPLE UNIT HOUSING IN CORE AREAS | 307.630 | | | |
| 22 NONPROFIT HOMES FOR ELDERLY (PERS.PROP.) | 307.370 | | | |
| 23 POLLUTION CONTROL FACILITIES | 307.420 | | | |
| 24 PORT & AIRPORT LEASED (IN LIEU & EXMPT) | 307.120 | | | |
| 25 WAR VETERANS & SPOUSES | 307.260,307.283 | 1,297 | 128,810,154 | 246,381,740 |
| 26 MILITARY HOMESTEAD EXEMPTION | 307.286 | 3 | 217,082 | 546,910 |
| 27 FOOD PROCESSING EQUIPMENT | 307.455 | | | |
| 28 BUSINESS PERS PROP TAX CANCELLATION | 308.250(2) | 532 | ***** | 3,149,770 |
| 29 ALL OTHER BUSINESS/HOUSING/MISC EXEMPTIONS | | 26 | | 3,431,440 |
| 30 TOTAL OF LINES 13 THROUGH 29 | | 1,928 | 150,343,306 | 299,279,140 |
| ** PUBLIC EXEMPTIONS | | | | |
| 31 FEDERAL GOVERNMENT | 307.040 | 493 | | 271,668,900 |
| 32 STATE | 307.090 | 380 | | 49,958,360 |
| 33 COUNTY | 307.090 | 567 | | 61,055,850 |
| 34 CITIES AND TOWNS | 307.090 | 637 | | 267,204,470 |
| 35 SCHOOL DISTRICTS | 307.090 | 150 | | 278,275,600 |
| 36 HOUSING AUTHORITIES | 307.092 | | | |
| 37 ALL OTHER MUNICIPAL CORPORATIONS | 307.090 | 57 | | 51,851,080 |
| 38 TOTAL OF LINES 31 THROUGH 37 | | 2,284 | | 980,014,260 |
| ** SOCIAL WELFARE EXEMPTIONS | | | | |
| 39 FRATERNAL ORGANIZATIONS | 307.136 | 46 | | 9,546,710 |
| 40 LITERARY, CHARITABLE & SCIENTIFIC ORGS. | 307.130 | 111 | | 53,463,270 |
| 41 CHURCHES AND RELIGIOUS ORGANIZATIONS | 307.140 | 271 | | 109,451,050 |
| 42 ACADEMIES AND DAY CARE FACILITIES | 307.145 | 3 | | 526,240 |
| 43 BURIAL GROUNDS, CREMATORIES, TOMBS ETC. | 307.150 | 71 | | 7,238,210 |
| 44 PUBLIC LIBRARIES PRIVATELY OWNED | 307.160 | | | |
| 45 SENIOR CENTERS PRIVATELY OWNED | 307.147 | 1 | | 93,830 |
| 46 PUBLIC PARKS PRIVATELY OWNED | 307.115 | | | |
| 47 ALL OTHER SOCIAL WELFARE EXEMPTIONS | | | | |
| 48 TOTAL OF LINES 39 THROUGH 47 | | 503 | | 180,319,310 |
| 49 Does the RMV column include all specially assessed and exempt property in your county? | | | | NO |