

SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES  
 LINN COUNTY TAX YEAR 2008-2009

		NUMBER OF	ASSESSED	REAL MARKET
	ORS	ACCTS	VALUE	VALUE
** SPECIALLY ASSESSED PROPERTY				
1 FARM USE LAND (EXCLUDING HOMESITES)	308A.107	6,617	186,613,640	1,530,934,663
2 FARM HOMESITES SPECIALLY ASSESSED	308A.256			
3 FORESTLAND (excl homesites)	321.257,321.805	3,695	128,233,391	424,054,418
4 SMALL TRACT FORESTLAND	321.722	554	1,405,873	75,921,382
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	6,072,785	13,068,220
11 ALL OTHER SPEC. ASSESSED PROP.	308.490,308,670			
12 TOTAL OF LINES 1 THROUGH 11		10,883	322,325,689	2,341,587,621
** BUSINESS/HOUSING/MISC. EXEMPTIONS				
13 ALTERNATIVE ENERGY SYSTEM	307.175			
14 COMMERCIAL FACILITIES UNDER CONSTRUCTION	307.340			
15 ENTERPRISE ZONES	285C.175	9	28,234,622	38,571,510
16 ENVIRONM. SENSITIVE LOGGING EQUIP	307.827			
17 FARM LABOR CAMPS, DAY CARE CENTERS	307.495			
18 HISTORIC PROPERTY	358.505	61	5,872,956	15,944,550
19 HOUSING FOR LOW-INCOME RENTAL	307.517			
20 NONPROFIT LOW INCOME RENTAL HOUSING	307.612	3		4,396,400
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	1,339	137,915,772	260,862,900
26 MILITARY HOMESTEAD EXEMPTION	307.286	4	244,961	728,960
27 FOOD PROCESSING EQUIPMENT	307.455			
28 BUSINESS PERS PROP TAX CANCELLATION	308.250(2)	535	*****	3,211,730
29 ALL OTHER BUSINESS/HOUSING/MISC EXEMPTIONS		26		3,547,640
30 TOTAL OF LINES 13 THROUGH 29		1,977	172,268,311	327,263,690
** PUBLIC EXEMPTIONS				
31 FEDERAL GOVERNMENT	307.040	492		293,126,030
32 STATE	307.090	378		53,856,500
33 COUNTY	307.090	563		63,890,530
34 CITIES AND TOWNS	307.090	670		278,654,830
35 SCHOOL DISTRICTS	307.090	149		262,736,428
36 HOUSING AUTHORITIES	307.092			
37 ALL OTHER MUNICIPAL CORPORATIONS	307.090	59		54,649,620
38 TOTAL OF LINES 31 THROUGH 37		2,311		1,006,913,938
** SOCIAL WELFARE EXEMPTIONS				
39 FRATERNAL ORGANIZATIONS	307.136	47		9,746,670
40 LITERARY, CHARITABLE & SCIENTIFIC ORGS.	307.130	122		53,212,640
41 CHURCHES AND RELIGIOUS ORGANIZATIONS	307.140	274		116,236,220
42 ACADEMIES AND DAY CARE FACILITIES	307.145	3		582,760
43 BURIAL GROUNDS, CREMATORIES, TOMBS ETC.	307.150	70		7,759,570
44 PUBLIC LIBRARIES PRIVATELY OWNED	307.160			
45 SENIOR CENTERS PRIVATELY OWNED	307.147	1		101,280
46 PUBLIC PARKS PRIVATELY OWNED	307.115			
47 ALL OTHER SOCIAL WELFARE EXEMPTIONS				
48 TOTAL OF LINES 39 THROUGH 47		517		187,639,140
49 Does the RMV column include all specially assessed and exempt property in your county?				NO