

Table 3---SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2009-10

County: LINN

September 30, 2009

	ORS	Number of Accounts	Taxable Assessed Value	Real Market Value
SPECIALLY ASSESSED PROPERTY				
1 FARM USE LAND (EXCLUDING HOMESITES)	308A.107	6,621	191,357,696	1,690,003,450
2 FARM HOMESITES SPECIALLY ASSESSED	308A.256			
3 FORESTLAND (excl homesites)	321.257,321.805	3,085	132,156,902	416,760,340
4 SMALL TRACT FORESTLAND	321.722	548	1,434,820	69,718,256
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	6,214,771	13,503,340
11 ALL OTHER SPEC. ASSESSED PROP.	308.490,308.670			
12 TOTAL OF LINES 1 THROUGH 11		10,271	331,164,189	2,189,985,386
BUSINESS/HOUSING/MISC. EXEMPTIONS				
13 ALTERNATIVE ENERGY SYSTEM	307.175			
14 COMMERCIAL FACILITIES UNDER CONSTRUCTION	307.340			
15 ENTERPRISE ZONES	285C.175	8	28,280,415	138,209,550
16 ENVIRONM. SENSITIVE LOGGING EQUIP	307.827			
17 FARM LABOR CAMPS, DAY CARE CENTERS	307.495			
18 HISTORIC PROPERTY	358.505	26	3,283,733	6,147,570
19 HOUSING FOR LOW-INCOME RENTAL	307.517			
20 NONPROFIT LOW INCOME RENTAL HOUSING	307.612	3	-	4,682,760
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	1,363	146,675,399	253,208,720
26 MILITARY HOMESTEAD EXEMPTION	307.286	12	758,977	1,945,150
27 FOOD PROCESSING EQUIPMENT	307.455			
28 BUSINESS PERS PROP TAX CANCELLATION	308.250(2)	622	-	3,443,310
29 ALL OTHER BUSINESS/HOUSING/MISC EXEMPTIONS		26	-	3,480,170
30 TOTAL OF LINES 13 THROUGH 29		2,060	178,998,524	411,117,230
PUBLIC EXEMPTIONS				
31 FEDERAL GOVERNMENT	307.040	492	-	296,815,940
32 STATE	307.090	374	-	53,732,540
33 COUNTY	307.090	557	-	61,163,410
34 CITIES AND TOWNS	307.090	655	-	277,305,115
35 SCHOOL DISTRICTS	307.090	153	-	267,053,745
36 HOUSING AUTHORITIES	307.092			
37 ALL OTHER MUNICIPAL CORPORATIONS	307.090	60	-	55,309,450
38 TOTAL OF LINES 31 THROUGH 37		2,291	-	1,011,380,200
SOCIAL WELFARE EXEMPTIONS				
39 FRATERNAL ORGANIZATIONS	307.136	47	-	9,367,710
40 LITERARY, CHARITABLE & SCIENTIFIC ORGS.	307.130	121	-	56,877,050
41 CHURCHES AND RELIGIOUS ORGANIZATIONS	307.140	274	-	115,651,800
42 ACADEMIES AND DAY CARE FACILITIES	307.145	4	-	948,080
43 BURIAL GROUNDS, CREMATORIES, TOMBS ETC.	307.150	70	-	7,053,630
44 PUBLIC LIBRARIES PRIVATELY OWNED	307.160			
45 SENIOR CENTERS PRIVATELY OWNED	307.147	1	-	102,310
46 PUBLIC PARKS PRIVATELY OWNED	307.115			
47 ALL OTHER SOCIAL WELFARE EXEMPTIONS				
48 TOTAL OF LINES 39 THROUGH 47		517	-	190,000,580

49 Does the RMV column include all specially assessed and exempt property in your county? No