

**TABLE 3 -- SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**

**Tax Year 2021-22**

**County: UMATILLA**

05-Oct-2021 10:01 AM

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPT
1	Farm Use Land (excluding homesites)	308A.107	8,385	363,927,913	2,100,514,030	12,440
2	Farm Homesites Specially Assessed	308A.256	2,252	10,768,010	76,258,830	32,730
3	Forestland (excluding homesites)	321.257/321.805	584	5,994,623	66,890,780	0
4	Small Tract Forestland (excluding homesites)	321.722	25	27,885	1,503,770	0
5	Forest Homesites 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 Specially Assessed	308.704	51	10,716,365	43,979,840	0
11	All Other Specially Assessed Property	308.490/308.670	0	0	0	0
12	<b>TOTAL OF LINES 1 THRU 11</b>	<b>308.490/308.670</b>	<b>11,297</b>	<b>391,434,796</b>	<b>2,289,147,250</b>	<b>45,170</b>
<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>						
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	7	60,210,870	60,210,870	60,210,870
15	Enterprise Zones	285C.175	7	0	428,601,470	428,601,470
16	Environmentally Sensitive Logging Equipment	307.827/307.831	6	1,204,790	1,204,790	1,204,790
17	Farm Labor Camps, Day Care Centers	307.495	16	0	7,929,510	7,929,510
18	Historic Property	358.505	5	998,600	1,217,190	0
19	Housing for Low Income Rental	307.517	0	0	0	0
20	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
21	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
22	Nonprofit Homes for the Elderly (personal property)	308.490	0	0	0	0
23	Pollution Control Facilities	307.420	0	0	0	0
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	1	0	2,283,840	2,283,840
25	War Veterans and Spouses	307.260/307.283	773	113,600,462	333,530,116	20,263,850
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455/307.462	4	50,453,480	274,090,260	274,090,260
28	Business Personal Property Tax Cancellation *	308.250(2)	153	0	1,189,800	1,189,800
29	Strategic Investment Program (SIP)	285C.600	11	507,141,780	973,659,580	1,664,417,753
30	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	0	0	0	0
31	Brownfield Development	Oregon Laws 2016, Chapter 56	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 56	0	0	0	0
33	Surviving Spouse of Public Safety Officer	Oregon Laws 2016, Chap. 56	0	0	0	0
34	Seismic Upgrade/Retrofits Exemption	SB 311 (2017 session)	0	0	0	0
35	All Other Business/Housing/Misc. Exemptions		0	0	0	0
36	<b>TOTAL OF LINES 13 THRU 35</b>		<b>983</b>	<b>733,609,982</b>	<b>2,083,917,426</b>	<b>2,460,192,143</b>
<b>PUBLIC EXEMPTIONS</b>						
37	Federal Government	307.040	975	0	1,321,681,373	1,327,083,933
38	State	307.090	241	0	156,128,400	156,089,040
39	County	307.090	149	0	68,619,100	69,054,560
40	Cities and Towns	307.090	623	0	256,138,200	259,794,620
41	School Districts	307.090	166	0	520,011,380	711,921,960
42	Housing Authorities	307.092				
43	All Other Municipal Corporations	307.090	283	0	92,352,690	100,823,840
44	<b>TOTAL OF LINES 37 THRU 43</b>	<b>307.090</b>	<b>2,437</b>	<b>0</b>	<b>2,414,931,143</b>	<b>2,624,767,953</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
45	Fraternal Organizations	307.136	30	0	3,219,990	126,180
46	Literary, Charitable, and Scientific Organizations	307.130	181	0	201,623,100	203,499,880
47	Churches and Religious Organizations	307.140	207	0	101,741,680	150,882,380
48	Academies and Day Care Facilities	307.145	0	0	0	0
49	Burial Grounds, Crematories, Tombs, etc.	307.150	30	0	2,567,050	1,058,280
50	Public Libraries Privately Owned	307.160	0	0	0	0
51	Senior Centers Privately Owned	307.147	0	0	0	0
52	Public Parks Privately Owned	307.115	0	0	0	0
53	All Other Social Welfare Exemptions		0	0	0	0
54	<b>TOTAL OF LINES 45 THRU 53</b>		<b>448</b>	<b>0</b>	<b>309,151,820</b>	<b>355,566,720</b>
55	Does the Real Market Value column include all specially assessed and exempt property in your county?					

\* Cancellation of tax on business personal property less than the statutory amount is not technically an exemption, but is included since it reduces the amount of tax due.