

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

**Tax Year 2020-21**

**County: UMATILLA**

22-Feb-2021 8:42 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	8,410	359,664,391	1,991,637,390	530
2	Farm Homesites Specially Assessed	308A.256	2,255	10,462,384	66,053,400	0
3	Forestland (excluding homesites)	321.257/321.805	584	5,820,476	54,333,370	0
4	Small Tract Forestland (excluding homesites)	321.722	25	27,084	1,233,800	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	47	9,709,299	35,860,180	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>11,321</b>	<b>385,683,634</b>	<b>2,149,118,140</b>	<b>530</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				
15	Enterprise Zones	285C.175	4	8,249,560	8,544,200	6,399,745
16	Environmentally Sensitive Logging Equipment	307.827/307.831	6	1,300,452	1,300,452	1,300,452
17	Farm Labor Camps, Day Care Centers	307.495	17	4,528,000	7,829,710	0
18	Historic Property	358.505	8	1,212,790	1,519,740	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	2,332,210	2,332,210
25	War Veterans and Spouses	307.260/307.283				
26	Military Homestead Exemption	307.286				
27	Food Processing Equipment	307.455/307.462	27	1,640,880	2,679,430	0
28	Business Personal Property Tax Cancellation *	308.250(2)	196	0	1,595,580	1,595,580
29	Strategic Investment Program (SIP)	285C.600	3	147,223,139	147,223,139	55,232,089
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 116, Section 116.010(1)(b)	0	0	0	0
32	New Industrial Property in Rural Areas	Oregon Laws 2016, Chapter 116, Section 116.010(1)(c)	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>262</b>	<b>164,154,821</b>	<b>173,024,461</b>	<b>66,860,076</b>
<b>PUBLIC EXEMPTIONS</b>						
37	Federal Government	307.040	1,001	0	1,327,277,530	719,312,620
38	State	307.090	251	0	255,243,370	75,190,427
39	County	307.090	138	0	69,714,090	56,146,013
40	Cities and Towns	307.090	631	0	240,020,930	161,762,166
41	School Districts	307.090	154	0	485,444,590	378,115,193
42	Housing Authorities	307.092				
43	All Other Municipal Corporations	307.090	195	0	32,796,560	8,745,515
44	<b>TOTAL OF LINES 37 THRU 43</b>	<b>307.090</b>	<b>2,370</b>	<b>0</b>	<b>2,410,497,070</b>	<b>1,399,271,934</b>
<b>SOCIAL WELFARE EXEMPTIONS</b>						
45	Fraternal Organizations	307.136				
46	Literary, Charitable, and Scientific Organizations	307.130	90	0	106,796,130	87,317,472
47	Churches and Religious Organizations	307.140	207	0	151,015,600	107,297,340
48	Academies and Day Care Facilities	307.145	0	0	0	0
49	Burial Grounds, Crematories, Tombs, etc.	307.150	27	0	2,166,520	492,020
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>324</b>	<b>0</b>	<b>259,978,250</b>	<b>195,106,832</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.