

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2022-23

County: Multnomah

Taxable Assessed Value is the value that rates are applied to when extending taxes.

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
1	Farm Use Land (excluding homesites)	308A.050 - 308A.128	1,169	44,090,200	575,677,710	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	99	0	4,933,980	
3	Forestland (excluding homesites)	321.257 321.805	1,262	12,171,440	352,949,220	
4	Small Tract Forestland (excluding homesites)	321.722	280	581,280	71,611,420	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	47	0	2,219,590	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	90	593,030	15,459,210	
7	Open Space	308A.300 - 308A.330	36	7,876,400	29,568,860	
8	Riparian Habitat Land	308A.350 - 308A.383	13	2,885,570	7,447,060	
9	Conservation Easements	308A.450 - 308A.465	6	2,065,130	5,091,530	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	42	84,952,710	265,373,610	
11	All Other Specially Assessed Property	308.490 308.670	156	323,340,460	1,769,713,230	
12	TOTAL OF LINES 1 THRU 11		3,200	478,556,220	3,100,045,420	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	161	480,634,760	3,664,661,930	56,982,810
14	Commercial Facilities Under Construction	307.340	37	18,425,090	410,840,600	331,403,090
15	Enterprise Zones	285C.175	92	1,043,495,480	2,359,139,870	1,041,213,410
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	138	163,902,290	735,417,090	384,313,140
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	716	34,802,990	2,435,317,760	2,154,439,610
20	Multiple Unit Housing in Core Areas	307.630	71	186,816,560	1,550,321,630	978,462,730
21	Nonprofit Homes for the Elderly	308.490	4	0	7,960,040	7,960,040
22	Pollution Control Facilities	307.420	0	0	0	0
23	Port and Airport Property Leased (in lieu and fully exempt)	307.120	23	943,490	380,556,500	365,096,170
24	War Veterans and Spouses	307.260, 307.283	3,402	804,589,740	1,975,932,550	92,447,760
25	Military Homestead Exemption	307.286	8	1,016,880	4,252,680	793,360
26	Food Processing Equipment	307.455 307.462	17	177,287,840	284,293,630	99,834,190
27	Business Personal Property Tax Exemption	308.250(2)	6,705	0	47,773,180	45,212,540
28	Strategic Investment Program (SIP)	285C.600	0	0	0	0
29	Land Held by Nonprofit Corporation for Building Residences for	307.513	12	0	5,803,040	5,793,040
30	Brownfield Development	note following ORS 307.430	0	0	0	0
31	New Industrial Property in Rural Areas	note following ORS 307.340	0	0	0	0
32	Surviving Spouse of Public Safety Officer	307.295	1	0	420,920	157,310
33	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175	0	0	0	0
34	All Other Business/Housing/Misc. Exemptions		1,097	48,681,650	457,017,010	322,276,210
35	TOTAL OF LINES 13 THRU 34		12,484	2,960,596,770	14,319,708,430	5,886,385,410
	PUBLIC EXEMPTIONS					
36	Federal Government	307.040	518	0	5,027,399,480	5,023,310,960
37	State	307.090	914	25,656,530	3,957,414,190	3,665,315,990
38	County	307.090	406	130,100	804,915,370	798,899,410
39	Cities and Towns	307.090	3,914	25,747,600	4,783,290,330	4,579,635,460
40	School Districts	307.090	460	858,070	3,949,756,550	3,914,636,000
41	Housing Authorities	307.092	270	2,293,780	1,082,928,890	1,054,995,310
42	All Other Municipal Corporations	307.090 307.181	1,370	65,374,210	5,349,686,430	4,950,423,150
43	TOTAL OF LINES 36 THRU 43		7,852	120,060,290	24,955,391,240	23,987,216,280
	SOCIAL WELFARE EXEMPTIONS					
44	Fraternal Organizations	307.136	74	588,000	49,638,590	47,358,140
45	Literary, Charitable, and Scientific Organizations	307.130	1,736	126,977,400	4,735,845,320	4,265,790,180
46	Churches and Religious Organizations	307.140	1,361	21,036,060	2,338,967,830	2,242,887,680
47	Academies and Day Care Facilities	307.145	301	5,313,510	1,576,810,480	1,530,663,390
48	Burial Grounds, Crematories, Tombs, etc.	307.150	63	5,505,230	160,941,630	149,519,400
49	Public Libraries Privately Owned	307.160	2	0	698,790	698,790
50	Senior Centers Privately Owned	307.147	0	0	0	0
51	Public Parks Privately Owned	307.115	2	15,020	5,848,260	5,822,530
52	All Other Social Welfare Exemptions		1,101	1,785,839,720	10,062,806,805	3,124,206,460
53	TOTAL OF LINES 44 THRU 52		4,640	1,945,274,940	18,931,557,705	11,366,946,570
54	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? _____. If no, describe what was not included.					
55	Manufactured Home Value Cancellation Exemption		3,036	0	77,960,450	51,582,010