

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

Tax Year 2009-10

County: Clatsop

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.107	958	3,131,068	126,295,251	
2	Farm Homesites Specially Assessed	308A.256	71	738,481	2,344,320	
3	Forestland (excluding homesites)	321.257 321.805	1,937	110,174,120	296,548,977	
4	Small Tract Forestland (excluding homesites)	321.722	223	699,841	26,124,731	
5	Forest Homesites Specially Assessed	308A.256	2	5,962	12,622	
6	Wildlife Habitat Conservation Land	308A.427	0			
7	Open Space	308A.300 308A.315	5	697,129	4,124,897	
8	Riparian Habitat Land	308A.362	1	5,965	13,011	
9	Conservation Easements	308A.743	0			
10	Low Income Rental Housing Specially Assessed	308.704	29	4,921,167	15,598,113	
11	All Other Specially Assessed Property	308.490 308.670	0			
12	TOTAL OF LINES 1 THRU 11		3,226	120,373,733	471,061,922	
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	0			
14	Commercial Facilities Under Construction	307.340	0			
15	Enterprise Zones	285C.175	0			
16	Environmentally Sensitive Logging Equipment	307.827	22	3,649,768	24,487,294	20,690,755
17	Farm Labor Camps, Day Care Centers	307.495	0			
18	Historic Property	358.505	14	1,287,037	10,581,469	
19	Housing for Low Income Rental	307.517	0			
20	Nonprofit Low Income Rental Housing	307.612	0			
21	Multiple Unit Housing in Core Areas	307.630	0			
22	Nonprofit Homes for the Elderly (personal property)	307.370	0			
23	Pollution Control Facilities	307.420	0			
24	Port and Airport Property Leased (in lieu and fully exempt)	307.120	202		100,024,462	
25	War Veterans and Spouses	307.260, 307.283	510	64,795,433	134,217,331	8,889,912
26	Military Homestead Exemption	307.286	0			
27	Food Processing Equipment	307.455	3	3,971,411	5,596,837	1,625,426
28	Business Personal Property Tax Cancellation *	308.250(2)	260		N/A	N/A
29	All Other Business/Housing/Misc. Exemptions		0			
30	TOTAL OF LINES 13 THRU 29		1011	73,703,649	274,907,393	31,206,093
PUBLIC EXEMPTIONS						
31	Federal Government	307.040	155		65,187,178	
32	State	307.090	1,165		349,533,422	
33	County	307.090	565		98,469,632	
34	Cities and Towns	307.090	1,002		255,896,509	
35	School Districts	307.090	122		205,376,011	
36	Housing Authorities	307.092	74		17,925,430	
37	All Other Municipal Corporations	307.090	109		7,564,090	
38	TOTAL OF LINES 31 THRU 37		3192		999,952,272	
SOCIAL WELFARE EXEMPTIONS						
39	Fraternal Organizations	307.136	19		15,260,235	
40	Literary, Charitable, and Scientific Organizations	307.130	208		122,401,938	
41	Churches and Religious Organizations	307.140	159		96,770,250	
42	Academies and Day Care Facilities	307.145	3		1,537,047	
43	Burial Grounds, Crematories, Tombs, etc.	307.150	15		2,207,665	
44	Public Libraries Privately Owned	307.160	0			
45	Senior Centers Privately Owned	307.147	0			
46	Public Parks Privately Owned	307.115	1		25,046	
47	All Other Social Welfare Exemptions		0			
48	TOTAL OF LINES 39 THRU 47		405		238,202,181	
49	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes c Yes)					

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