

Table 3 - Summary of Specially Assessed and Tax Exempt Properties
Tax Year 2025-26

County: Washington

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	4,888	110,424,220	1,757,272,560	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	1,233	25,113,840	445,092,770	
3	Forestland (excluding homesites)	321.257 321.805	3,934	64,843,150	862,876,760	
4	Small Tract Forestland (excluding homesites)	321.722	881	19,801,750	195,645,160	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	537	7,579,660	158,351,950	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	9	19,060	915,860	
7	Open Space	308A.300 - 308A.330	0	0	0	
8	Riparian Habitat Land	308A.350 - 308A.383	16	0	828,540	
9	Conservation Easements	308A.450 - 308A.465	4	12,670	2,610,450	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	23	93,628,450	387,584,010	
11	All Other Specially Assessed Property	308.490 308.670				
12	TOTAL OF LINES 1 THRU 11		11,525	321,422,800	3,811,178,060	
BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL						
13	Alternative Energy System	307.175	9,859	0	0	0
14	Commercial Facilities Under Construction	307.340	32	354,705,370	4,388,033,100	355,516,280
15	Enterprise Zones	285C.175	75	4,271,497,824	41,143,846,560	8,208,924,466
16	Farm Labor Camps, Day Care Centers	307.495	4	0	3,380,930	2,220,580
17	Historic Property	358.505	1	226,500	917,430	0
18	Housing for Low Income Rental	307.517	1	0	4,087,400	3,262,400
19	Nonprofit Low Income Rental Housing	307.541	101	1,831,380	705,050,570	595,421,910
20	Multiple Unit Housing in Core Areas	307.630	0	0	0	0
21	Nonprofit Homes for the Elderly	308.490	0	0	0	0
22	Workforce Housing	Ore Laws 2021 c.527	0	0	0	0
23	Affordable Housing Covenant	307.555	96	561,120	21,029,050	20,017,660
24	Pollution Control Facilities	307.420	0	0	0	0
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	0	0	0	0
26	War Veterans and Spouses	307.260, 307.283	3,640	985,709,350	2,117,584,901	109,607,460
27	Military Homestead Exemption	307.286	16	3,338,110	9,301,840	1,733,920
28	Food Processing Equipment	307.455 307.462	13	98,218,317	11,639,426	18,155,869
29	Business Personal Property Tax Exemption	308.250(2)	6,082	0	41,846,268	41,846,268
30	Strategic Investment Program (SIP)	285C.600	25	399,768,930	18,704,142,640	18,261,189,660
31	Land Held by Nonprofit Corporation for Building Residences for Low Income Housing	307.513	0	0	0	0
32	Brownfield Development	Note following ORS 307.430	0	0	0	0
33	New Industrial Property in Rural Areas	Note following ORS 307.340	0	0	0	0
34	Surviving Spouse of Public Safety Officer	307.295	0	0	0	0
35	Seismic Upgrade/Retrofits Exemption	Note following ORS 307.175	0	0	0	0
36	All Other Business/Housing/Misc. Exemptions		3,180	68,859,152	791,450,765	444,988,013
37	TOTAL OF LINES 13 THRU 36		23,125	6,184,716,053	67,942,310,880	28,062,884,486
PUBLIC EXEMPTIONS						
38	Federal Government	307.040	242	0	113,992,060	18,153,650
39	State	307.090	320	30,290	552,829,980	288,911,150
40	County	307.090	362	34,681,730	896,878,948	501,559,628
41	Cities and Towns	307.090	2,105	69,080,450	1,435,001,380	451,389,190
42	School Districts	307.090	246	3,108,850	3,347,114,310	1,948,169,930
43	Housing Authorities	307.092	230	272,960	725,464,830	603,281,420
44	All Other Municipal Corporations	307.090 307.181	1,272	123,070,150	2,612,404,410	1,016,941,026
45	TOTAL OF LINES 38 THRU 44		4,777	230,244,430	9,683,685,918	4,828,405,994
SOCIAL WELFARE EXEMPTIONS						
46	Fraternal Organizations	307.136	82	14,522,710	83,497,385	21,866,215
47	Literary, Charitable, and Scientific Organizations	307.130	766	685,873,661	3,278,359,076	1,087,601,241
48	Churches and Religious Organizations	307.140	762	133,156,904	1,427,972,948	591,690,024
49	Academies and Day Care Facilities	307.145	172	17,125,786	1,150,130,977	402,375,731
50	Burial Grounds, Crematories, Tombs, etc.	307.150	74	699,790	36,739,700	2,074,620
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	4	0	2,812,561	2,454,871
53	Public Parks Privately Owned	307.115	0	0	0	0
54	All Other Social Welfare Exemptions		0	0	0	0
55	TOTAL OF LINES 46 THRU 54		1,860	851,378,851	5,979,512,647	2,108,062,702
MANUFACTURED HOME VALUE CANCELLATION EXEMPTION						
56	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? <u>Yes</u> If no, describe what was not included.					
57	Manufactured Home Value Cancellation Exemption	Value reported above, included in line 36	2,753	0	155,521,150	64,422,130