

TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES
Tax Year 2023-24

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.050 - 308A.128	346	4,719,559	167,024,335	
2	Farm Homesites Specially Assessed	308A.250 - 308A.259	523	2,078,191	10,918,328	
3	Forestland (excluding homesites)	321.257 321.805	1,374	163,601,885	479,966,218	
4	Small Tract Forestland (excluding homesites)	321.722	157	1,222,458	59,942,485	
5	Forest Homesites Specially Assessed	308A.250 - 308A.259	670	1,503,132	6,451,922	
6	Wildlife Habitat Conservation Land	308A.400 - 308A.430	0	0	0	
7	Open Space	308A.300 - 308A.330	2	17,430	507,260	
8	Riparian Habitat Land	308A.350 - 308A.383	11	754,868	1,493,390	
9	Conservation Easements	308A.450 - 308A.465	2	376,137	1,137,354	
10	Low Income Rental Housing Specially Assessed	308.701 - 308.724	26	9,876,577	44,336,619	
11	All Other Specially Assessed Property	308.490 308.670	0	0	0	
12	TOTAL OF LINES 1 THRU 11		3,111	184,150,237	771,777,911	
	BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL					
13	Alternative Energy System	307.175	0	0	0	0
14	Commercial Facilities Under Construction	307.340	0	0	0	0
15	Enterprise Zones	285C.175	9	3,323,101	38,995,764	32,032,939
16	Farm Labor Camps, Day Care Centers	307.495	0	0	0	0
17	Historic Property	358.505	14	1,940,066	13,303,942	877,574
18	Housing for Low Income Rental	307.517	0	0	0	0
19	Nonprofit Low Income Rental Housing	307.541	0	0	0	0
20	Multiple Unit Housing in Core Areas	307.612	0	0	0	0
21	Nonprofit Homes for the Elderly	307.370 308.490	0	0	0	0
22	Workforce Housing	Ore. Laws 2021 c.527	0	0	0	0
23	Affordable Housing Covenant	307.555	0	0	0	0
24	Pollution Control Facilities	307.420	0	0	0	0
25	Port and Airport Property Leased (in lieu and fully exempt)	307.120	201	0	125,033,079	63,263,135
26	War Veterans and Spouses	307.260, 307.283	486	106,548,410	270,512,461	13,657,491
27	Military Homestead Exemption	307.286	1	955,273	390,773	102,146
28	Food Processing Equipment	307.455	4	26,949,460	35,379,700	8,686,050
29	Business Personal Property Tax Exemption	308.250(2)	1,238	0	9,262,788	9,252,788
30	Strategic Investment Program (SIP)	285C.600	0	0	0	0
31	Land Held by Nonprofit Corporation for Building Residences	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	1	0	451,058	207,756
35	Seismic Upgrade/ Retrofits Exemption	note following ORS 307.175	0	0	0	0
36	All Other Business/Housing/Misc. Exemptions		0	0	0	0
37	TOTAL OF LINES 13 THRU 36		1,954	139,716,310	493,329,565	128,079,879
	PUBLIC EXEMPTIONS					
38	Federal Government	307.040	134	0	123,658,617	51,513,955
39	State	307.090	1,132	0	544,384,290	210,958,945
40	County	307.090	505	0	162,499,486	89,851,129
41	Cities and Towns	307.090	1,030	0	342,333,835	150,662,037
42	School Districts	307.090	91	0	5,192,563,866	275,589,285
43	Housing Authorities	307.092	74	0	30,442,680	15,251,030
44	All Other Municipal Corporations	307.090 307.181	153	0	103,539,899	56,766,134
45	TOTAL OF LINES 38 THRU 44		3,119	0	6,499,422,673	850,592,515
	SOCIAL WELFARE EXEMPTIONS					
46	Fraternal Organizations	307.136	14	0	13,186,242	9,083,004
47	Literary, Charitable, and Scientific Organizations	307.130	358	0	265,871,673	128,398,330
48	Churches and Religious Organizations	307.140	144	0	145,205,527	73,839,841
49	Academies and Day Care Facilities	307.145	1	0	535,206	440,886
50	Burial Grounds, Crematories, Tombs, etc.	307.150	15	0	2,666,280	995,284
51	Public Libraries Privately Owned	307.160	0	0	0	0
52	Senior Centers Privately Owned	307.147	1	0	35,108	14,578
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		533	0	427,500,036	212,771,923
56	Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? YES If no, describe what was not included.					