

**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	<b>TOTAL OF LINES 1 THRU 11</b>		<b>3,111</b>	<b>184,150,237</b>	<b>771,777,911</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	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	<b>TOTAL OF LINES 13 THRU 36</b>		<b>1,954</b>	<b>139,716,310</b>	<b>493,329,565</b>	<b>128,079,879</b>
	<b>PUBLIC EXEMPTIONS</b>					
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	<b>TOTAL OF LINES 38 THRU 44</b>		<b>3,119</b>	<b>0</b>	<b>6,499,422,673</b>	<b>850,592,515</b>
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
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	<b>TOTAL OF LINES 46 THRU 54</b>		<b>533</b>	<b>0</b>	<b>427,500,036</b>	<b>212,771,923</b>
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.					