

# Table 7a - Taxable Assessed Value and Real Market Value By Property Class

Tax Year 2024-25

Linn County

Taxable assessed values should be net of all exemptions, including veteran's exemptions.

Real Market Values should be net of all exemptions\*

	Property Class	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Change Property Ratio**	Total Tax & Fees Imposed
					Land	Improvements			
	<b>Unimproved Real Property</b>								
1	Residential Land Only	1-0-0	1,597	49,408,440	130,261,616	321,300	130,582,916	48.60	1,025,746.30
2	Commercial / Industrial Land Only		535	72,537,661	130,473,848	797,350	130,293,607	65.30	1,331,475.31
3	Tract Land Only	4-0-0	1,147	42,865,010	130,040,118	763,200	130,493,598	50.40	605,176.80
4	Farm and Range Land	5-0-0	119	3,844,494	28,607,700	13,060	8,368,616	50.40	57,336.98
5	Non-EFU Farm and Range Land	5-4-0	281	9,567,788	140,108,360	68,800	18,699,211	50.40	154,016.58
6	EFU Farm and Range Land	5-5-0	2,178	128,061,179	1,026,056,710	546,880	276,430,040	50.40	1,650,585.20
7	Highest and Best Use Forest Land	6-0-0	1,487	179,580,921	336,800,180	0	336,112,848	50.40	2,395,504.69
8	Designated Forest Land Only	6-4-0	619	21,741,522	152,587,430	424,140	43,340,678	50.40	301,273.34
9	Multiple Housing Land Only	7-0-0	32	4,514,590	17,401,710	0	17,401,710	42.50	96,214.63
10	Recreation Land Only	8-0-0	13	640,590	1,376,520	11,200	1,387,720	39.80	9,068.01
11	Small Tract Forestland	6-6-0	211	2,005,456	44,758,550	36,390	4,091,484	50.40	43,297.22
12	Sub-total of Unimproved Properties		8,219	514,767,651	2,138,472,742	2,982,320	1,097,202,428		
	<b>Improved Real Property</b>								
13	Residential Property	1-0-1	26,277	4,894,201,127	3,447,480,630	6,674,706,869	10,118,162,403	48.60	97,078,442.38
14	Comm. / Industrial (Cnty Resp.)		2,287	1,857,281,177	728,394,960	1,975,395,100	2,702,846,273	65.30	33,824,325.82
15	Industrial Property (DOR Resp.)	3-0-3	69	285,813,405	51,296,610	265,283,290	313,538,809	100.00	4,635,649.04
16	Tract Property	4-0-1	8,249	1,878,091,103	1,938,793,120	2,050,919,429	3,986,598,410	50.40	26,564,330.34
17	Farm and Range Property	5-0-1	39	8,190,869	4,199,410	10,980,250	14,044,707	50.40	105,803.42
18	Farm and Range Unzoned Property	5-4-1	916	295,957,874	395,603,740	362,362,345	490,526,891	50.40	3,966,805.18
19	Farm and Range Zoned Property	5-5-1	3,354	856,294,926	1,698,849,790	1,111,590,967	1,535,683,030	50.40	11,396,722.89
20	Highest and Best Use Forest Property	6-0-1	19	2,391,422	5,152,310	2,154,640	4,960,504	50.40	33,329.87
21	Designated Forest Property	6-4-1	1,227	302,378,486	407,225,980	386,666,663	544,645,973	50.40	4,244,721.60
22	Multiple Housing Property (class 701	7-X-1	494	566,776,338	229,541,700	1,117,762,070	1,311,899,328	42.50	11,436,085.09
23	Recreation Property	8-0-1	150	16,056,835	5,985,060	25,170,990	31,156,050	39.80	210,817.25
24	Small Tract Forestland	6-6-1	218	45,720,424	83,203,964	64,020,410	82,696,463	50.40	647,139.62
25	Miscellaneous Property	0-0-0	126	32,360,337	23,123,000	33,516,920	52,042,084	100.00	608,301.58
26	Sub-total of Improved Properties		43,425	11,041,514,323	9,018,850,274	14,080,529,943	21,188,800,925		
27	<b>Personal Property</b>		1,291	425,871,380	0	425,871,380	425,871,380	100.00	6,796,660.04
28	<b>Machinery &amp; Equipment</b>		89	684,367,677	0	687,926,297	687,926,297	100.00	10,034,863.79
	<b>Manufactured Structures</b>								
29	Real Property (Land plus	0-0-9	1,005	39,334,158	0	78,815,842	78,815,842		600,479.63
30	Personal Property (Land plus	0-1-9	3,828	137,373,298	0	296,908,028	296,683,296	48.60	2,369,860.56
31	Sub-total of Manufactured Structures		4,833	176,707,456	0	375,723,870	375,499,138		
32	Other Property		0	0	0	0	0		
33	Utilities		108	627,650,941	0	691,478,180	691,478,180	65.30	9,330,969.77
34	<b>GRAND TOTAL</b>		57,965	13,470,879,428	11,157,323,016	16,264,511,990	24,466,778,348		
35	County Median Real Market Value for all Residential Improved Properties				375,830				

\* With the new treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market terms, so they cannot be excluded.

\*\* Changed property ratios should be calculated separately for each primary property class (e.g., 0-x-x to 8-x-x).