

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2019-20

County: LINN

Taxable assessed values should be net of all exemptions, including veteran's exemptions.
 Real Market Values should be net of all exemptions **except** veterans' exemptions.*

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	PROPERTY CLASS	Class	Number of Accounts	Taxable Assessed Value	Real Market Value *		Measure 5 Value *	Changed Property Ratio **
					Land	Improvements		
	Unimproved Real Property							
1	Residential Land Only	1-0-0	1,745	43,765,347	73,256,064	54,260	73,310,324	66.00
2	Commercial / Industrial Land Only		552	63,051,218	104,789,240	352,490	104,373,470	80.30
3	Tract Land Only	4-0-0	1,242	41,710,667	91,790,839	116,720	91,462,554	65.70
4	Farm and Range Land	5-0-0	126	3,706,963	21,711,120	106,880	6,428,568	65.70
5	Non-EFU Farm and Range Land	5-4-0	295	8,869,843	115,566,510	45,450	15,401,243	65.70
6	EFU Farm and Range Land	5-5-0	2,198	110,347,017	863,437,530	384,180	202,921,147	65.70
7	Highest and Best Use Forest Land Only	6-0-0	1,345	135,124,807	198,000,760	0	206,449,023	65.70
8	Designated Forest Land Only	6-4-0	810	40,721,129	123,292,020	3,643,190	55,492,312	65.70
9	Multiple Housing Land Only	7-0-0	35	10,877,550	9,195,690	10,514,840	19,710,530	61.90
10	Recreation Land Only	8-0-0	11	398,900	792,990	8,850	801,840	51.70
11	Small Tract Forestland	6-6-0	0	0	0	0	0	
12	Sub-total of Unimproved Properties		8,574	460,408,575	1,629,461,543	15,271,990	779,197,943	
	Improved Real Property							
13	Residential Property	1-0-1	25,092	3,950,023,153	1,937,014,190	4,080,006,999	6,014,168,336	66.00
14	Comm. / Industrial (Cnty Resp.) Property		2,261	1,480,312,708	583,832,230	1,291,419,035	1,869,960,707	80.30
15	Industrial Property (DOR Resp.)	3-0-3	73	169,597,702	38,509,490	139,098,920	175,828,319	100.00
16	Tract Property	4-0-1	8,128	1,553,813,975	1,243,854,260	1,307,634,317	2,550,186,352	65.70
17	Farm and Range Property	5-0-1	42	6,064,134	3,444,310	5,500,860	8,000,819	65.70
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	882	219,695,421	276,615,290	219,742,688	308,567,578	65.70
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,311	689,335,714	1,284,642,840	676,978,025	989,411,993	65.70
20	Highest and Best Use Forest Property	6-0-1	20	2,275,756	3,522,630	1,566,980	3,603,638	65.70
21	Designated Forest Property	6-4-1	1,155	221,941,077	240,890,200	226,871,860	329,668,525	65.70
22	Multiple Housing Property (class 701 or 781)	7-X-1	473	373,181,085	109,827,800	530,230,660	621,700,113	61.90
23	Recreation Property	8-0-1	155	13,974,740	5,200,040	16,635,370	21,835,410	51.70
24	Small Tract Forestland	6-6-1	219	38,743,982	53,116,354	43,001,890	56,465,305	65.70
25	Miscellaneous Property	0-0-0	114	28,415,721	17,045,580	25,919,300	40,040,461	100.00
26	Sub-total of Improved Properties		41,925	8,747,375,168	5,797,515,214	8,564,606,904	12,989,437,556	
27	Personal Property		1,255	330,928,150		330,928,150	330,928,150	100.00
28	Machinery & Equipment		83	453,180,658		459,155,310	459,155,310	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	1,001	34,403,558	0	55,527,522	55,527,522	66.0
30	Personal Property (Land plus Improvements)	0-1-9	3,957	112,604,318	0	165,034,848	165,034,848	
31	Sub-total of Manufactured Structures		4,958	147,007,876	0	220,562,370	220,562,370	
32	Other Property		0	0	0	0	0	
33	Utilities		85	490,551,594	0	524,012,041	524,012,041	
33	Utilities		10	0	0	0	0	
34	GRAND TOTAL		56,890	10,629,452,021	7,426,976,757	10,114,536,765	15,303,293,370	
35	County Median Real Market Value for all Residential Improved Properties				237,945			

* 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).