

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2018-19

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.*

October 08, 2018 2:31 PM

	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	1,758	49,160,692	76,022,204	230,200	76,239,014	69.90
2	Commercial / Industrial Land Only		567	65,952,658	102,872,820	2,570,820	104,697,660	87.30
3	Tract Land Only	4-0-0	1,223	41,742,273	85,967,969	64,450	85,620,031	67.70
4	Farm and Range Land	5-0-0	124	3,510,741	20,145,110	93,400	5,895,927	67.70
5	Non-EFU Farm and Range Land	5-4-0	292	8,373,121	106,058,340	41,370	14,564,233	67.70
6	EFU Farm and Range Land	5-5-0	2,209	106,909,784	810,994,230	397,730	199,602,227	67.70
7	Highest and Best Use Forest Land Only	6-0-0	1,342	131,183,494	197,974,130	0	197,632,718	67.70
8	Designated Forest Land Only	6-4-0	826	39,979,967	117,898,710	3,719,280	54,702,112	67.70
9	Multiple Housing Land Only	7-0-0	35	9,881,720	7,203,070	9,388,250	16,591,320	67.20
10	Recreation Land Only	8-0-0	12	461,300	866,050	9,320	875,370	50.60
11	Small Tract Forestland	6-6-0	0	0	0	0	0	
12	Sub-total of Unimproved Properties		8,606	458,861,038	1,551,983,393	16,560,540	759,012,033	
	Improved Real Property							
13	Residential Property	1-0-1	24,825	3,767,766,005	1,772,134,390	3,639,705,803	5,409,383,090	69.90
14	Comm. / Industrial (Cnty Resp.) Property		2,245	1,412,889,365	542,599,700	1,191,047,510	1,727,513,461	87.30
15	Industrial Property (DOR Resp.)	3-0-3	68	167,779,645	35,773,160	134,242,660	168,473,038	100.00
16	Tract Property	4-0-1	8,111	1,494,849,588	1,140,602,850	1,219,904,811	2,359,386,702	67.70
17	Farm and Range Property	5-0-1	39	5,551,201	3,112,060	5,150,410	7,438,434	67.70
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	881	212,331,254	262,120,160	208,293,032	294,176,397	67.70
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,302	661,320,765	1,200,509,740	637,424,025	944,286,181	67.70
20	Highest and Best Use Forest Property	6-0-1	19	2,165,868	3,159,640	1,419,250	3,337,295	67.70
21	Designated Forest Property	6-4-1	1,135	209,174,555	220,770,660	207,789,880	303,930,365	67.70
22	Multiple Housing Property (class 701 or 781)	7-X-1	471	362,035,972	99,053,760	473,712,730	557,463,103	67.20
23	Recreation Property	8-0-1	153	13,429,771	4,703,500	16,528,200	21,231,700	50.60
24	Small Tract Forestland	6-6-1	218	37,126,108	49,294,274	39,568,280	52,538,354	67.70
25	Miscellaneous Property	0-0-0	114	27,999,310	15,821,670	24,340,980	37,501,916	100.00
26	Sub-total of Improved Properties		41,581	8,374,419,407	5,349,655,564	7,799,127,571	11,886,660,036	
27	Personal Property		1,283	311,426,160		311,426,160	311,426,160	100.00
28	Machinery & Equipment		80	401,180,786		403,005,179	403,005,179	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	996	31,969,310	0	40,216,651	40,216,651	69.9
30	Personal Property (Land plus Improvements)	0-1-9	3,964	100,151,734	0	121,377,420	121,377,420	
31	Sub-total of Manufactured Structures		4,960	132,121,044	0	161,594,071	161,594,071	
32	Other Property		27	3,487,370	1,400,560	3,837,660	5,238,220	0.00
33	Utilities		83	507,411,886	0	531,850,093	531,850,093	
33	Utilities		8	0	0	0	0	
34	GRAND TOTAL		56,628	10,188,907,691	6,903,039,517	9,227,401,274	14,058,785,792	
35	County Median Real Market Value for all Residential Improved Properties				217,000			

* 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).