

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2024-25

County: Yamhill

Taxable Assessed Value reported should be net of all exemptions, including veteran's exemptions.

Measure 5 Values should be net of all exemptions except veteran's exemptions.*

PROPERTY CLASS	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**	Total Tax & Fees Imposed
				Land	Improvements			
Unimproved Real Property								
1 Residential Land Only	1-0-0	889	66,788,786	156,823,454	3,350,039	159,703,538	0.504	1,516,067
2 Commercial / Industrial Land Only		389	46,156,396	126,244,685	3,360,325	107,517,314	0.593	768,822
3 Tract Land Only	4-0-0	676	39,913,121	132,219,713	1,729,360	133,949,073	0.419	521,749
4 Farm and Range Land	5-0-0	82	2,746,142	64,584,790	0	6,718,272	0.543	39,426
5 Non-EFU Farm and Range Land	5-4-0	119	3,572,227	59,086,174	483,127	8,127,515	0.543	54,794
6 EFU Farm and Range Land	5-5-0	1,499	40,867,348	668,658,379	1,182,119	139,322,655	0.543	516,582
7 Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.523	0
8 Designated Forest Land Only	6-4-0	1,577	66,974,539	431,206,920	0	130,226,821	0.523	883,606
9 Multiple Housing Land Only	7-0-0	9	265,000	4,167,070	12,009	4,179,079	0.356	3,941
10 Recreation Land Only	8-0-0	0	0	0	0	0	0.000	0
11 Small Tract Forestland	6-6-0	108	364,640	28,338,319	0	801,913	0.523	8,539
12 Sub-total of Unimproved Properties		5,348	267,648,199	1,671,329,504	10,116,979	690,546,180		4,313,525
Improved Real Property								
13 Residential Property	1-0-1	22,778	5,265,995,042	4,352,426,384	6,118,247,501	10,470,203,830	0.504	85,630,445
14 Comm. / Industrial (Cnty Resp.) Property		1,740	1,364,042,633	780,669,067	1,663,558,915	2,438,998,074	0.593	22,253,419
15 Industrial Property (DOR Resp.)	3-0-3	71	241,720,649	77,854,681	209,695,395	285,895,874	0.593	3,825,416
16 Tract Property	4-0-1	4,117	1,427,978,484	1,733,942,116	1,648,686,199	3,382,390,718	0.419	18,108,663
17 Farm and Range Property	5-0-1	913	250,965,543	569,070,503	351,930,645	469,576,774	0.543	3,130,660
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	446	137,364,597	225,584,590	202,132,762	264,164,072	0.543	1,750,961
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,790	833,331,494	1,711,359,019	1,263,885,142	1,638,506,710	0.543	10,348,874
20 Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.523	0
21 Designated Forest Property	6-4-1	2,589	582,804,823	1,042,375,750	870,602,656	1,120,851,961	0.523	7,279,751
22 Multiple Housing Property (class 701 or 781)	7-x-1	178	294,690,492	130,111,649	721,226,269	851,337,918	0.356	4,930,097
23 Recreation Property	8-0-1	0	0	0	0	0	0.000	0
24 Small Tract Forestland	6-6-1	180	26,963,980	62,751,618	45,127,072	51,838,547	0.523	328,282
25 Miscellaneous Property	0-0-0	363	125,227,484	771,940	138,653,949	139,425,889	0.975	1,560,979
26 Sub-total of Improved Properties		36,165	10,551,085,221	10,686,917,317	13,233,746,505	21,113,190,367		159,147,548
27 Personal Property		1,685	321,620,830		321,633,653	321,633,653	1.00	5,258,871
28 Machinery & Equipment		159	309,496,837		326,418,306	326,418,306	1.00	4,621,169
Manufactured Structures								
29 Real Property (Land plus Improvements)	0-0-9	820	32,875,933	0	84,790,051	84,790,051	0.389	425,914
30 Personal Property (Land plus Improvements)	0-1-9	2,645	119,425,465	0	315,145,843	315,145,843	0.389	1,909,061
31 Sub-total of Manufactured Structures		3,465	152,301,398	0	399,935,894	399,935,894		2,334,975
32 Other Property: Partially Exempt Property Class	9-0-0	54	2,174,820	5,848,269	13,317,504	19,165,773	1.00	34,061
33 Utilities		1,303	460,108,914	0	485,415,940	485,415,940		6,198,642
34 GRAND TOTAL		48,179	12,064,436,219	12,364,095,090	14,790,584,781	23,356,306,113		181,908,789.76
35 County Median Real Market Value for all Residential Improved Properties				443,612				

* With the treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market value 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).