

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2025-26

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**
				Land	Improvements		
Unimproved Real Property							
1 Residential Land Only	1-0-0	861	72,852,639	163,992,469	4,900,122	168,393,495	0.538
2 Commercial / Industrial Land Only		380	48,718,798	143,682,489	17,300,485	135,426,558	0.530
3 Tract Land Only	4-0-0	636	41,245,414	141,567,627	1,074,983	142,642,610	0.444
4 Farm and Range Land	5-0-0	117	2,868,760	72,079,275	58,150	6,994,619	0.609
5 Non-EFU Farm and Range Land	5-4-0	95	3,326,215	49,554,383	417,328	7,007,615	0.609
6 EFU Farm and Range Land	5-5-0	1,519	42,721,449	688,753,519	1,065,689	138,863,206	0.609
7 Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.592
8 Designated Forest Land Only	6-4-0	1,570	71,003,826	447,950,959	40,418	141,527,791	0.592
9 Multiple Housing Land Only	7-0-0	9	1,651,715	4,547,239	12,009	4,559,248	0.368
10 Recreation Land Only	8-0-0	0	0	0	0	0	0.000
11 Small Tract Forestland	6-6-0	113	433,270	31,301,038	0	956,730	0.592
12 Sub-total of Unimproved Properties		5,300	284,822,086	1,743,428,998	24,869,184	746,371,872	
Improved Real Property							
13 Residential Property	1-0-1	22,951	5,475,144,489	4,554,053,515	5,642,769,962	10,196,471,100	0.538
14 Comm. / Industrial (Cnty Resp.) Property		1,746	1,422,051,524	900,932,812	1,771,368,394	2,666,012,050	0.530
15 Industrial Property (DOR Resp.)	3-0-3	72	246,783,582	83,697,729	205,405,343	287,313,644	0.530
16 Tract Property	4-0-1	4,114	1,474,448,976	1,842,670,976	1,440,567,619	3,282,984,920	0.444
17 Farm and Range Property	5-0-1	918	260,337,124	589,715,413	320,225,277	440,490,054	0.609
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	442	145,386,201	239,587,304	184,831,737	249,993,327	0.609
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,807	886,875,272	1,772,869,512	1,167,403,806	1,543,843,540	0.609
20 Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.592
21 Designated Forest Property	6-4-1	2,603	611,202,350	1,111,170,864	775,982,042	1,042,051,785	0.592
22 Multiple Housing Property (class 701 or 781)	7-x-1	180	310,811,932	142,396,137	731,190,006	873,586,143	0.368
23 Recreation Property	8-0-1	0	0	0	0	0	0.000
24 Small Tract Forestland	6-6-1	180	28,393,937	66,425,117	40,081,082	46,897,410	0.592
25 Miscellaneous Property	0-0-0	363	136,029,653	2,630,611	147,727,237	150,357,848	0.672
26 Sub-total of Improved Properties		36,376	10,997,465,040	11,306,149,990	12,427,552,505	20,780,001,821	
27 Personal Property		1,676	322,316,089		322,327,789	322,327,789	1.00
28 Machinery & Equipment		161	347,651,156		360,939,723	361,077,043	1.00
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	833	33,691,280	0	82,473,992	82,473,992	0.406
30 Personal Property (Land plus Improvements)	0-1-9	2,647	123,452,269	0	313,347,528	313,347,528	0.406
31 Sub-total of Manufactured Structures		3,480	157,143,549	0	395,821,520	395,821,520	
32 Other Property: Partially Exempt Property Class	9-0-0	1,795	438,191	3,876,811	7,950,670	11,827,481	1.00
33 Utilities		1,316	498,509,295	0	515,032,059	515,032,059	
34 GRAND TOTAL		50,104	12,608,345,406	13,053,455,799	14,054,493,450	23,132,459,585	
35 County Median Real Market Value for all Residential Improved Properties				429,989			

* 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).