

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2022-23

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	1,175	65,836,684	172,613,230	3,452,096	175,245,060	0.494
2 Commercial / Industrial Land Only		395	47,090,812	141,386,414	4,762,035	115,020,319	0.612
3 Tract Land Only	4-0-0	661	48,106,525	120,941,801	2,871,848	123,813,649	0.444
4 Farm and Range Land	5-0-0	82	2,620,057	70,216,671	0	6,026,816	0.508
5 Non-EFU Farm and Range Land	5-4-0	124	2,636,235	55,173,316	514,528	6,456,497	0.508
6 EFU Farm and Range Land	5-5-0	1,529	37,459,287	587,960,110	287,898	130,959,343	0.508
7 Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.494
8 Designated Forest Land Only	6-4-0	1,610	63,848,056	386,552,952	470,374	106,469,187	0.494
9 Multiple Housing Land Only	7-0-0	10	3,792,686	4,982,512	5,512,968	10,495,480	0.413
10 Recreation Land Only	8-0-0	0	0	0	0	0	1.000
11 Small Tract Forestland	6-6-0	117	417,558	24,716,014	0	752,438	0.494
12 Sub-total of Unimproved Properties		5,703	271,807,900	1,564,543,020	17,871,747	675,238,789	
Improved Real Property							
13 Residential Property	1-0-1	22,039	4,781,880,918	3,738,236,323	5,949,711,149	9,686,346,687	0.494
14 Comm. / Industrial (Cnty Resp.) Property		1,745	1,224,165,351	709,473,560	1,489,810,035	2,194,007,093	0.612
15 Industrial Property (DOR Resp.)	3-0-3	74	216,708,029	77,487,447	176,443,439	252,858,739	0.612
16 Tract Property	4-0-1	4,101	1,325,812,112	1,314,231,432	1,672,537,658	2,986,641,173	0.444
17 Farm and Range Property	5-0-1	907	226,401,837	491,474,228	326,201,842	435,207,537	0.508
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	440	124,819,618	167,836,222	207,175,162	255,851,120	0.508
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,747	739,387,791	1,359,835,936	1,255,216,672	1,579,269,283	0.508
20 Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.494
21 Designated Forest Property	6-4-1	2,541	530,779,271	789,778,386	874,024,176	1,070,633,385	0.494
22 Multiple Housing Property (class 701 or 781)	7-x-1	166	247,325,793	121,201,173	503,532,843	624,734,016	0.413
23 Recreation Property	8-0-1	0	0	0	0	0	1.000
24 Small Tract Forestland	6-6-1	188	25,847,041	50,743,639	48,460,522	53,900,646	0.494
25 Miscellaneous Property	0-0-0	375	109,502,310	2,287,038	123,373,114	125,507,940	0.961
26 Sub-total of Improved Properties		35,323	9,552,630,071	8,822,585,384	12,626,486,612	19,264,957,619	
27 Personal Property		1,599	281,291,982		281,611,693	281,611,693	1.00
28 Machinery & Equipment		159	308,287,712		315,016,084	315,016,084	1.00
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	818	28,994,258	0	57,734,702	57,734,702	0.515
30 Personal Property (Land plus Improvements)	0-1-9	2,658	112,372,010	0	224,953,426	224,953,426	0.515
31 Sub-total of Manufactured Structures		3,476	141,366,268	0	282,688,128	282,688,128	
32 Other Property: Partially Exempt Property Class	9-0-0	233	8,121,727	22,481,442	40,527,485	62,537,566	1.00
33 Utilities		487	392,844,000	0	398,392,727	398,392,727	
34 GRAND TOTAL		46,980	10,956,349,660	10,409,609,846	13,962,594,476	21,280,442,606	
35 County Median Real Market Value for all Residential Improved Properties				421,358			

* 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).