

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2021-22

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	1,231	67,651,899	151,937,422	2,645,661	153,863,851	0.579
2 Commercial / Industrial Land Only		390	41,300,821	131,435,371	2,197,894	110,123,453	0.678
3 Tract Land Only	4-0-0	670	47,121,320	98,739,298	2,287,907	101,027,205	0.549
4 Farm and Range Land	5-0-0	84	2,652,472	59,018,297	0	5,808,360	0.607
5 Non-EFU Farm and Range Land	5-4-0	136	3,223,351	53,676,654	988,592	7,101,971	0.607
6 EFU Farm and Range Land	5-5-0	1,539	36,440,701	526,058,493	285,882	125,606,102	0.607
7 Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.600
8 Designated Forest Land Only	6-4-0	1,628	62,314,321	352,080,073	622,376	102,274,005	0.600
9 Multiple Housing Land Only	7-0-0	9	984,196	3,037,622	0	3,037,622	0.539
10 Recreation Land Only	8-0-0	0	0	0	0	0	1.000
11 Small Tract Forestland	6-6-0	125	648,052	22,489,812	0	1,136,943	0.600
12 Sub-total of Unimproved Properties		5,812	262,337,133	1,398,473,042	9,028,312	609,979,512	
Improved Real Property							
13 Residential Property	1-0-1	21,574	4,536,229,432	3,276,311,533	4,573,011,944	7,848,610,225	0.579
14 Comm. / Industrial (Cnty Resp.) Property		1,814	1,204,423,874	581,006,862	1,320,823,659	1,897,310,866	0.678
15 Industrial Property (DOR Resp.)	3-0-3	77	198,146,934	62,672,664	156,956,729	218,785,628	0.678
16 Tract Property	4-0-1	4,085	1,275,961,475	981,209,820	1,343,486,825	2,324,646,991	0.549
17 Farm and Range Property	5-0-1	909	216,353,495	440,656,310	261,461,715	363,525,257	0.607
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	435	114,874,413	125,032,329	161,615,131	199,688,868	0.607
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,736	704,449,811	1,127,971,626	1,002,495,894	1,291,136,611	0.607
20 Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.600
21 Designated Forest Property	6-4-1	2,527	507,936,269	619,616,290	690,676,934	850,560,788	0.600
22 Multiple Housing Property (class 701 or 781)	7-x-1	167	265,305,188	100,454,518	397,231,299	497,685,817	0.539
23 Recreation Property	8-0-1	0	0	0	0	0	1.000
24 Small Tract Forestland	6-6-1	188	25,288,642	41,231,872	38,717,020	43,379,231	0.600
25 Miscellaneous Property	0-0-0	339	101,935,727	1,259,493	111,734,983	112,994,476	
26 Sub-total of Improved Properties		34,851	9,150,905,260	7,357,423,317	10,058,212,133	15,648,324,758	
27 Personal Property		1,649	269,235,044		269,543,348	269,543,348	1.00
28 Machinery & Equipment		161	261,964,340		265,243,353	265,243,353	1.00
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	808	26,098,132	0	44,610,155	44,610,155	0.595
30 Personal Property (Land plus Improvements)	0-1-9	2,700	109,994,316	0	191,624,384	191,624,384	0.595
31 Sub-total of Manufactured Structures		3,508	136,092,448	0	236,234,539	236,234,539	
32 Other Property: <u>Partially Exempt</u> Property Class	9-0-0	249	7,554,800	28,440,075	49,404,990	77,561,059	1.00
33 Utilities		436	369,345,907	0	373,712,247	373,712,247	
34 GRAND TOTAL		46,666	10,457,434,932	8,784,336,434	11,261,378,922	17,480,598,816	
35 County Median Real Market Value for all Residential Improved Properties				347,869			

* 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).