

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2020-21

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	1,001	44,542,100	107,585,788	2,397,662	109,461,699	0.605
2 Commercial / Industrial Land Only		398	44,496,579	112,693,095	8,180,189	100,156,923	0.694
3 Tract Land Only	4-0-0	707	50,485,449	101,447,016	1,829,934	103,185,793	0.619
4 Farm and Range Land	5-0-0	88	2,730,399	58,737,310	0	6,651,001	0.692
5 Non-EFU Farm and Range Land	5-4-0	145	2,693,388	48,854,722	327,539	6,290,886	0.692
6 EFU Farm and Range Land	5-5-0	1,541	34,978,652	476,234,499	199,495	122,353,979	0.692
7 Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.688
8 Designated Forest Land Only	6-4-0	1,639	60,899,870	333,099,840	524,890	100,370,841	0.688
9 Multiple Housing Land Only	7-0-0	8	647,038	1,466,865	0	1,466,865	0.560
10 Recreation Land Only	8-0-0	0	0	0	0	0	1.000
11 Small Tract Forestland	6-6-0	125	532,595	21,399,157	0	915,016	0.688
12 Sub-total of Unimproved Properties		5,652	242,006,070	1,261,518,292	13,459,709	550,853,003	
Improved Real Property							
13 Residential Property	1-0-1	21,340	4,368,475,664	3,212,528,677	4,020,469,563	7,232,949,095	0.605
14 Comm. / Industrial (Cnty Resp.) Property		1,843	1,129,241,805	587,802,780	1,135,838,195	1,712,507,778	0.694
15 Industrial Property (DOR Resp.)	3-0-3	125	268,945,600	61,870,717	233,106,001	294,759,825	0.694
16 Tract Property	4-0-1	4,106	1,227,802,655	909,291,221	1,079,065,789	1,985,658,157	0.619
17 Farm and Range Property	5-0-1	908	174,554,506	411,452,771	183,245,451	291,196,328	0.692
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	414	103,322,045	111,395,158	123,555,604	157,481,088	0.692
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,703	692,534,863	1,067,191,152	844,113,494	1,123,105,525	0.692
20 Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.688
21 Designated Forest Property	6-4-1	2,501	483,684,993	583,066,188	556,915,331	708,837,886	0.688
22 Multiple Housing Property (class 701 or 781)	7-x-1	168	249,531,292	101,664,374	374,154,816	475,819,190	0.560
23 Recreation Property	8-0-1	0	0	0	0	0	1.000
24 Small Tract Forestland	6-6-1	188	24,575,367	39,149,911	32,035,204	36,679,381	0.688
25 Miscellaneous Property	0-0-0	299	249,176,828	2,182,736	256,574,551	258,608,892	
26 Sub-total of Improved Properties		34,595	8,971,845,618	7,087,595,685	8,839,073,999	14,277,603,145	
27 Personal Property		1,678	261,834,496		266,013,689	266,013,689	1.00
28 Machinery & Equipment		69	22,732,757		22,961,684	22,961,684	1.00
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	836	26,116,844	0	38,536,549	38,536,549	0.701
30 Personal Property (Land plus Improvements)	0-1-9	2,698	104,487,410	0	155,220,903	155,220,903	0.701
31 Sub-total of Manufactured Structures		3,534	130,604,254	0	193,757,452	193,757,452	
32 Other Property: <u>Partially Exempt</u> Property Class	9-0-0	255	6,532,046	19,761,402	35,973,097	55,413,077	1.00
33 Utilities		445	343,348,400	0	346,421,317	346,421,317	
34 GRAND TOTAL		46,228	9,978,903,641	8,368,875,379	9,717,660,947	15,713,023,367	
35 County Median Real Market Value for all Residential Improved Properties				325,837			

* 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).