

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2019-20

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 Account	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**
					Land	Improvements		
Unimproved Real Property								
1	Residential Land Only	1-0-0	1,117	50,324,540	106,006,052	2,234,281	107,887,343	0.629
2	Commercial / Industrial Land Only		405	44,080,020	108,402,812	8,137,957	97,431,125	0.684
3	Tract Land Only	4-0-0	690	46,520,908	92,452,689	2,328,235	94,493,657	0.635
4	Farm and Range Land	5-0-0	82	2,566,221	53,664,416	0	5,819,980	0.635
5	Non-EFU Farm and Range Land	5-4-0	161	2,604,979	42,481,824	327,790	5,650,474	0.635
6	EFU Farm and Range Land	5-5-0	1,543	33,899,211	473,889,870	217,278	119,374,565	0.635
7	Highest and Best Use Forest Land Only	6-0-0	0	0	0	0	0	0.635
8	Designated Forest Land Only	6-4-0	1,655	57,131,393	327,275,539	870,578	88,991,942	0.635
9	Multiple Housing Land Only	7-0-0	14	1,121,869	3,411,859	192,497	3,604,356	0.748
10	Recreation Land Only	8-0-0	0	0	0	0	0	1.000
11	Small Tract Forestland	6-6-0	140	487,626	21,701,775	0	1,079,873	0.635
12	Sub-total of Unimproved Properties		5,807	238,736,767	1,229,286,836	14,308,616	524,333,315	
Improved Real Property								
13	Residential Property	1-0-1	21,052	4,148,351,829	3,057,546,472	3,553,102,675	6,610,622,272	0.629
14	Comm. / Industrial (Cnty Resp.) Property		1,837	1,072,392,146	560,068,284	1,184,379,789	1,733,122,788	0.684
15	Industrial Property (DOR Resp.)	3-0-3	108	249,130,499	64,915,613	210,838,777	275,207,215	0.684
16	Tract Property	4-0-1	4,038	1,171,449,994	863,302,989	1,056,148,109	1,917,255,486	0.635
17	Farm and Range Property	5-0-1	955	171,236,389	389,251,535	187,228,156	291,546,541	0.635
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	442	103,775,250	113,769,138	128,401,325	162,527,333	0.635
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	2,666	655,196,451	1,057,988,446	841,515,034	1,109,029,585	0.635
20	Highest and Best Use Forest Property	6-0-1	0	0	0	0	0	0.635
21	Designated Forest Property	6-4-1	2,506	466,281,061	579,853,532	589,498,437	737,430,486	0.635
22	Multiple Housing Property (class 701 or 781)	7-x-1	171	263,478,719	70,100,649	292,301,383	362,402,032	0.748
23	Recreation Property	8-0-1	0	0	0	0	0	1.000
24	Small Tract Forestland	6-6-1	189	23,921,807	38,754,570	32,268,436	37,174,431	0.635
25	Miscellaneous Property	0-0-0	221	32,403,421	2,265,046	37,167,368	39,287,815	
26	Sub-total of Improved Properties		34,185	8,357,617,566	6,797,816,274	8,112,849,489	13,275,605,984	
27	Personal Property		1,772	254,305,907		264,892,665	264,892,665	1.00
28	Machinery & Equipment		177	268,758,380		277,753,124	277,753,124	1.00
Manufactured Structures								
29	Real Property (Land plus Improvements)	0-0-9	859	25,133,432	0	37,283,600	37,283,600	0.707
30	Personal Property (Land plus Improvements)	0-1-9	2,708	97,068,584	0	149,550,745	149,550,745	0.707
31	Sub-total of Manufactured Structures		3,567	122,202,016	0	186,834,345	186,834,345	
32	Other Property: Partially Exempt Property Class	9-0-0	260	6,017,123	20,688,194	24,423,828	44,607,672	1.00
33	Utilities		439	292,447,400	0	295,559,997	295,559,997	
34	GRAND TOTAL		46,207	9,540,085,159	8,047,791,304	9,176,622,064	14,869,587,102	
35	County Median Real Market Value for all Residential Improved Properties				304,882			

* 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).