

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2018-19

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	1,108	42,053,856	93,547,058	3,361,691	93,597,655	0.6690
2 Commercial / Industrial Land Only		406	43,085,035	107,855,380	8,011,235	110,523,288	0.6920
3 Tract Land Only	4-0-0	678	37,302,146	79,704,112	1,419,302	80,441,068	0.6430
4 Farm and Range Land	5-0-0	89	5,596,423	71,942,348	-	37,860,963	0.0000
5 Non-EFU Farm and Range Land	5-4-0	161	2,492,554	41,497,598	246,472	5,354,423	0.0000
6 EFU Farm and Range Land	5-5-0	1,604	33,333,271	470,043,651	662,840	125,353,300	0.0000
7 Highest and Best Use Forest Land Only	6-0-0	-	-	-	-	-	0.6430
8 Designated Forest Land Only	6-4-0	1,635	55,923,346	328,315,559	812,676	101,012,055	0.6430
9 Multiple Housing Land Only	7-0-0	10	518,279	1,238,759	300,670	1,539,429	0.8040
10 Recreation Land Only	8-0-0	-	-	-	-	-	0.0000
11 Small Tract Forestland	6-6-0	139	384,945	22,068,573	-	783,191	0.6430
12 Sub-total of Unimproved Properties		5,830	220,689,855	1,216,213,038	14,814,886	556,465,372	
Improved Real Property							
13 Residential Property	1-0-1	20,809	3,964,373,072	2,879,631,220	3,045,256,194	5,921,806,641	0.6690
14 Comm. / Industrial (Cnty Resp.) Property		1,826	1,001,316,213	581,267,461	1,127,985,244	1,620,391,165	0.6920
15 Industrial Property (DOR Resp.)	3-0-3	115	270,190,453	66,384,443	251,566,767	309,328,272	0.6920
16 Tract Property	4-0-1	3,932	1,090,530,829	822,583,338	952,494,033	1,771,713,695	0.6430
17 Farm and Range Property	5-0-1	311	74,616,284	166,137,103	75,752,177	124,876,317	0.6430
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	576	117,705,185	142,369,581	134,975,890	181,183,062	-
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	3,257	674,596,392	1,172,951,801	802,525,872	1,128,013,872	-
20 Highest and Best Use Forest Property	6-0-1	-	-	-	-	-	0.6430
21 Designated Forest Property	6-4-1	2,459	440,098,161	592,933,872	548,541,549	704,451,101	0.6430
22 Multiple Housing Property (class 701 or 781)	7-x-1	166	238,588,034	60,460,828	252,308,220	312,769,048	0.8040
23 Recreation Property	8-0-1	-	-	-	-	-	-
24 Small Tract Forestland	6-6-1	192	22,743,536	40,535,135	30,133,604	34,699,498	0.6430
25 Miscellaneous Property	0-0-0	210	27,393,450	2,352,343	31,102,004	33,310,861	1.0000
26 Sub-total of Improved Properties		33,853	7,922,151,609	6,527,607,125	7,252,641,554	12,142,543,532	
27 Personal Property		1,682	231,808,247		242,362,669	242,263,387	-
28 Machinery & Equipment		174	251,467,023		265,931,154	265,010,407	0.6920
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	918	25,107,000	-	31,862,901	31,364,149	0.6690
30 Personal Property (Land plus Improvements)	0-1-9	2,680	92,397,431	-	115,734,879	115,631,036	0.6690
31 Sub-total of Manufactured Structures		3,598	117,504,431	-	147,597,780	146,995,185	
32 Other Property: _____ Property Class		258	4,702,701	11,463,919	15,321,487	26,495,056	
33 Utilities		392	275,172,334	-	277,108,012	277,108,012	
34 GRAND TOTAL		45,787	9,023,496,200	7,755,284,082	8,215,777,542	13,656,880,951	
35 County Median Real Market Value for all Residential Improved Properties				275,914			

* 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).