



Change Property Ratio (CPR) History

The Change Property Ratio (CPR) is annually calculated using accounts in the current Yamhill County Certified Roll by dividing the Average Maximum Assessed Value by the Average Real Market Value for all unchanged property within each property class. The CPR is used to adjust the market value of changed property to the average level of assessment for each property class.

Property Classes are established under ORS 308.215(1) and OAR 150-308-0170.

Property Class	2023/24	2022/23	2021/22	2020/21	2019-20
1 - Residential	0.480	0.494	0.579	0.605	0.629
2 - Commercial	0.568	0.612	0.678	0.694	0.684
3 - Local Industrial	0.568	0.612	0.678	0.694	0.684
4 - Rural Residential	0.441	0.444	0.549	0.619	0.635
5 - Farm	0.564	0.508	0.607	0.692	0.635
6 - Forest	0.544	0.494	0.6	0.688	0.635
7 - MultiFamily (4+ Units)	0.345	0.413	0.539	0.56	0.748
Manufactured Homes**	0.413	0.515	0.595	0.701	0.707
Machinery & Equipment	1.000	1.000	1.000	1.000	1.000
Personal Property	1.000	1.000	1.000	1.000	1.000
Open Space***	0.596	0.639	0.707	0.696	0.683

*Typically manufacturing or treatment facilities with a Real Market Value greater than \$1 million appraised by the Oregon Department of Revenue. State appraised industrial property remains Property Class 3 (ORS 306.126).

**For tax years 2014 through 2016, CPR for Manufactured Homes were determined as follows: if inside city limits 1 - Residential; if outside city limits 4 - Rural Residential

***Open Space CPR is calculated by the Oregon Department of Revenue.