

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2015-16

County: LINN

Taxable assessed values should be net of all exemptions, including veteran's exemptions.
 Real Market Values should be net of all exemptions **except** veterans' exemptions.*

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	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	2,056	58,937,217	75,345,450	385,860	74,966,290	89.80	
2	Commercial / Industrial Land Only		571	61,877,096	102,077,100	287,650	102,386,482	88.60	
3	Tract Land Only	4-0-0	1,279	40,967,307	68,267,440	55,490	68,104,056	84.60	
4	Farm and Range Land	5-0-0	109	3,226,887	16,242,090	55,900	5,357,905	84.60	
5	Non-EFU Farm and Range Land	5-4-0	298	7,910,638	81,668,890	314,120	14,252,938	84.60	
6	EFU Farm and Range Land	5-5-0	2,220	98,106,170	588,269,090	1,004,010	171,473,216	84.60	
7	Highest and Best Use Forest Land Only	6-0-0	1,334	119,566,171	194,297,480	0	194,205,137	84.60	
8	Designated Forest Land Only	6-4-0	894	38,025,064	109,897,670	2,956,600	53,250,490	84.60	
9	Multiple Housing Land Only	7-0-0	40	2,861,640	5,570,220	0	5,570,220	72.00	
10	Recreation Land Only	8-0-0	9	323,810	436,780	6,380	443,160	72.50	
11	Small Tract Forestland	6-6-0	164	1,328,376	16,598,350	73,050	1,958,648	84.60	
12	Sub-total of Unimproved Properties		8,974	433,130,376	1,258,670,560	5,139,060	691,968,542		
	Improved Real Property								
13	Residential Property	1-0-1	24,015	3,265,632,143	1,249,075,690	2,428,020,370	3,675,513,237	89.80	
14	Comm. / Industrial (Cnty Resp.) Property		2,273	1,214,516,324	465,236,270	980,912,150	1,442,253,203	88.60	
15	Industrial Property (DOR Resp.)	3-0-3	66	145,862,121	32,383,810	115,598,380	146,313,857	100.00	
16	Tract Property	4-0-1	8,106	1,346,776,726	849,458,690	804,413,240	1,652,905,616	84.60	
17	Farm and Range Property	5-0-1	35	6,186,739	2,172,990	5,175,310	6,940,380	84.60	
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	835	199,385,020	205,043,091	164,468,610	235,789,069	84.60	
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,274	581,388,852	913,313,241	449,183,720	713,487,148	84.60	
20	Highest and Best Use Forest Property	6-0-1	23	2,063,119	2,868,430	929,930	2,711,448	84.60	
21	Designated Forest Property	6-4-1	1,170	186,561,521	182,444,550	144,189,270	224,744,330	84.60	
22	Multiple Housing Property (class 701 or 781)	7-X-1	464	308,273,850	79,688,770	353,466,790	433,155,560	72.00	
23	Recreation Property	8-0-1	156	12,065,510	3,583,350	11,425,130	15,008,480	72.50	
24	Small Tract Forestland	6-6-1	133	21,452,129	23,956,890	19,498,110	25,851,717	84.60	
25	Miscellaneous Property	0-0-0	140	46,994,976	25,941,830	33,800,490	57,876,446	66.60	
26	Sub-total of Improved Properties		40,690	7,337,159,030	4,035,167,602	5,511,081,500	8,632,550,491		
27	Personal Property		1,269	275,483,960		275,483,960	275,483,960	100.00	
28	Machinery & Equipment		85	414,728,690		414,523,270	414,734,790	100.00	
	Manufactured Structures								
29	Real Property (Land plus Improvements)	0-0-9	1,018	27,073,331	0	29,741,300	29,741,300	89.8	
29	Real Property (Land plus Improvements)	0-0-9	1	76,200	40,040	79,780	119,820	89.8	
30	Personal Property (Land plus Improvements)	0-1-9	1	337,230	153,220	479,000	632,220	89.8	
30	Personal Property (Land plus Improvements)	0-1-9	4,012	83,181,678	0	89,978,880	89,978,880	89.8	
31	Sub-total of Manufactured Structures		5,032	110,668,439	193,260	120,278,960	120,472,220		
32	Other Property		0	0	0	0	0		
33	Utilities		1	8,030	8,030	0	8,030		
33	Utilities		94	446,542,436	0	497,420,452	497,420,452		
34	GRAND TOTAL		56,145	9,017,720,961	5,294,250,972	6,823,927,202	10,632,638,485		
35	County Median Real Market Value for all Residential Improved Properties					151,000			

* With the new treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market 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).