

Table 7a - Taxable Assessed Value and Real Market Value By Property Class

Tax Year 2022-23

Linn County

Taxable assessed values should be net of all exemptions, including veteran's exemptions.

Real Market Values should be net of all exemptions*

	Property Class	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Change Property Ratio**
					Land	Improvements		
	Unimproved Real Property							
1	Residential Land Only	1-0-0	1,622	48,153,406	111,296,256	118,900	111,415,156	48.50
2	Commercial / Industrial Land Only		551	67,564,235	119,258,340	235,260	118,579,250	71.00
3	Tract Land Only	4-0-0	1,202	42,661,245	126,047,421	599,470	126,161,129	49.00
4	Farm and Range Land	5-0-0	125	3,900,827	27,610,000	7,170	8,084,842	49.00
5	Non-EFU Farm and Range Land	5-4-0	297	9,360,087	133,104,280	85,640	18,548,653	49.00
6	EFU Farm and Range Land	5-5-0	2,184	120,562,764	995,243,430	563,100	266,252,150	49.00
7	Highest and Best Use Forest Land Only	6-0-0	1,486	169,138,367	271,135,880	0	270,636,396	49.00
8	Designated Forest Land Only	6-4-0	626	20,444,051	135,939,760	448,200	35,746,953	49.00
9	Multiple Housing Land Only	7-0-0	26	3,460,910	8,414,750	0	8,414,750	49.40
10	Recreation Land Only	8-0-0	16	800,653	1,620,650	10,430	1,631,080	36.40
11	Small Tract Forestland	6-6-0	213	1,929,830	40,306,710	57,910	3,570,548	49.00
12	Sub-total of Unimproved Properties		8,348	487,976,375	1,969,977,477	2,126,080	969,040,907	
	Improved Real Property							
13	Residential Property	1-0-1	25,946	4,531,031,625	2,894,458,260	6,538,530,926	9,430,574,789	48.50
14	Comm. / Industrial (Cnty Resp.) Property		2,260	1,744,532,821	665,505,110	1,675,815,690	2,334,815,740	71.00
15	Industrial Property (DOR Resp.)	3-0-3	67	221,132,557	45,338,990	195,341,140	237,829,175	100.00
16	Tract Property	4-0-1	8,183	1,739,301,988	1,714,949,510	2,056,806,519	3,769,998,156	49.00
17	Farm and Range Property	5-0-1	39	12,732,984	5,153,930	16,868,410	20,999,477	49.00
18	Farm and Range Unzoned Property Spec.	5-4-1	907	276,711,338	361,069,910	354,167,025	468,714,569	49.00
19	Farm and Range Zoned Property Spec.	5-5-1	3,337	787,228,124	1,589,039,640	1,075,172,411	1,476,096,899	49.00
20	Highest and Best Use Forest Property	6-0-1	19	2,385,675	4,386,870	2,395,660	4,763,688	49.00
21	Designated Forest Property	6-4-1	1,202	276,338,136	354,443,570	379,844,537	515,914,940	49.00
22	Multiple Housing Property (class 701 or 781)	7-X-1	494	481,844,323	143,361,380	857,340,130	972,650,208	49.40
23	Recreation Property	8-0-1	148	14,413,106	4,612,270	24,367,670	28,979,940	36.40
24	Small Tract Forestland	6-6-1	219	43,658,637	74,824,797	65,301,770	82,509,526	49.00
25	Miscellaneous Property	0-0-0	116	29,546,888	23,685,810	37,468,420	52,866,898	100.00
26	Sub-total of Improved Properties		42,937	10,160,858,202	7,880,830,047	13,279,420,308	19,396,714,005	
27	Personal Property		1,339	381,868,020	0	381,868,020	381,868,020	100.00
28	Machinery & Equipment		84	593,799,986	0	598,847,090	598,847,090	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	990	36,951,974	0	79,543,528	79,543,528	
30	Personal Property (Land plus	0-1-9	3,884	127,884,511	0	260,775,553	260,775,553	
31	Sub-total of Manufactured Structures		4,874	164,836,485	0	340,319,081	340,319,081	
32	Other Property		0	0	0	0	0	
33	Utilities		98	604,710,000	0	661,634,836	661,634,836	71.00
34	GRAND TOTAL		57,680	12,394,049,068	9,850,807,524	15,264,215,415	22,348,423,939	
35	County Median Real Market Value for all Residential Improved Properties				361,390			

* 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).