

**TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2017-18**

**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			
	<b>Unimproved Real Property</b>								
1	Residential Land Only	1-0-0	1,901	53,796,881	82,074,688	435,670	81,381,798	78.80	
2	Commercial / Industrial Land Only		562	59,850,460	100,073,600	1,185,990	99,675,725	86.10	
3	Tract Land Only	4-0-0	1,231	41,035,633	78,809,766	116,650	78,660,163	72.30	
4	Farm and Range Land	5-0-0	124	3,402,112	19,501,900	87,980	5,788,408	72.30	
5	Non-EFU Farm and Range Land	5-4-0	299	8,363,282	96,373,440	371,190	16,022,701	72.30	
6	EFU Farm and Range Land	5-5-0	2,210	103,764,885	750,088,090	765,050	192,551,635	72.30	
7	Highest and Best Use Forest Land Only	6-0-0	1,342	127,401,146	195,638,770	0	195,367,228	72.30	
8	Designated Forest Land Only	6-4-0	892	39,748,598	122,391,222	3,925,660	55,172,722	72.30	
9	Multiple Housing Land Only	7-0-0	37	3,496,980	6,940,880	0	6,940,880	69.20	
10	Recreation Land Only	8-0-0	9	343,440	630,150	8,890	639,040	58.10	
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		8,772	442,539,288	1,471,182,336	7,002,700	734,201,353		
	<b>Improved Real Property</b>								
13	Residential Property	1-0-1	24,508	3,577,904,302	1,467,073,970	3,088,523,208	4,553,335,035	78.80	
14	Comm. / Industrial (Cnty Resp.) Property		2,263	1,357,969,947	520,207,630	1,121,495,680	1,637,347,263	86.10	
15	Industrial Property (DOR Resp.)	3-0-3	66	153,109,983	35,213,140	120,164,786	153,527,359	100.00	
16	Tract Property	4-0-1	8,100	1,444,115,264	985,334,610	1,068,716,499	2,052,984,764	72.30	
17	Farm and Range Property	5-0-1	35	5,552,524	2,556,600	5,358,510	7,428,962	72.30	
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	872	221,136,403	251,423,341	209,571,872	290,364,647	72.30	
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,288	643,812,731	1,136,299,166	597,864,498	891,201,191	72.30	
20	Highest and Best Use Forest Property	6-0-1	20	2,244,721	3,123,790	1,430,250	3,251,699	72.30	
21	Designated Forest Property	6-4-1	1,184	205,193,614	216,705,650	195,221,610	285,912,665	72.30	
22	Multiple Housing Property (class 701 or 781)	7-X-1	472	419,847,419	130,362,580	518,800,840	635,419,217	69.20	
23	Recreation Property	8-0-1	155	12,925,910	4,527,330	14,235,000	18,762,330	58.10	
24	Small Tract Forestland	6-6-1	147	25,481,780	31,704,727	27,348,520	35,273,343	72.30	
25	Miscellaneous Property	0-0-0	161	22,827,045	14,188,320	18,810,210	30,495,901	82.10	
26	Sub-total of Improved Properties		41,271	8,092,121,643	4,798,720,854	6,987,541,483	10,595,304,376		
27	<b>Personal Property</b>		1,300	304,072,360		304,072,360	304,072,360	100.00	
28	<b>Machinery &amp; Equipment</b>		81	413,245,250		413,245,150	413,245,250	100.00	
	<b>Manufactured Structures</b>								
29	Real Property (Land plus Improvements)	0-0-9	996	30,978,171	0	39,294,104	39,294,104	78.8	
29	Real Property (Land plus Improvements)	0-0-9	3	166,820	128,960	131,950	260,910	78.8	
30	Personal Property (Land plus Improvements)	0-1-9	3	136,750	181,220	25,220	206,440		
30	Personal Property (Land plus Improvements)	0-1-9	3,994	96,011,071	0	115,372,718	115,372,718		
31	Sub-total of Manufactured Structures		4,996	127,292,812	310,180	154,823,992	155,134,172		
32	Other Property		20	2,470,849	860,000	2,555,780	3,415,780	0.00	
33	Utilities		90	485,257,945	0	509,680,898	509,680,898		
33	Utilities		11	0	0	0	0		
34	<b>GRAND TOTAL</b>		56,541	9,867,000,147	6,271,073,470	8,378,922,363	12,715,054,189		
35	County Median Real Market Value for all Residential Improved Properties					183,640			

\* 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).