

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2014-15

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	2,095	56,666,110	70,856,100	498,630	70,654,440	95.20
2	Commercial / Industrial Land Only		567	56,626,259	96,442,160	288,120	96,754,845	89.20
3	Tract Land Only	4-0-0	1,268	39,473,464	67,479,363	65,490	67,340,252	85.70
4	Farm and Range Land	5-0-0	115	3,737,891	16,589,110	2,990	5,637,742	85.70
5	Non-EFU Farm and Range Land	5-4-0	299	7,859,913	79,968,590	481,610	12,829,355	85.70
6	EFU Farm and Range Land	5-5-0	2,226	94,634,388	534,870,100	657,590	147,590,327	85.70
7	Highest and Best Use Forest Land Only	6-0-0	1,335	116,091,423	188,809,040	0	188,735,231	85.70
8	Designated Forest Land Only	6-4-0	914	37,087,739	107,345,820	2,517,200	52,520,904	85.70
9	Multiple Housing Land Only	7-0-0	42	2,988,860	5,933,220	0	5,933,220	72.00
10	Recreation Land Only	8-0-0	10	314,900	410,870	0	410,870	76.70
11	Small Tract Forestland	6-6-0	164	1,281,403	15,362,490	70,120	1,859,641	85.70
12	Sub-total of Unimproved Properties		9,035	416,762,350	1,184,066,863	4,581,750	650,266,827	
	Improved Real Property							
13	Residential Property	1-0-1	23,966	3,129,669,796	1,095,393,690	2,268,236,160	3,362,454,628	95.20
14	Comm. / Industrial (Cnty Resp.) Property		2,272	1,181,078,252	467,413,080	925,584,300	1,389,014,592	89.20
15	Industrial Property (DOR Resp.)	3-0-3	69	137,650,480	32,557,500	107,258,840	138,195,770	100.00
16	Tract Property	4-0-1	8,057	1,302,934,516	802,158,590	782,461,500	1,583,688,639	85.70
17	Farm and Range Property	5-0-1	34	4,972,929	2,138,530	3,775,860	5,595,970	85.70
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	828	197,029,347	193,749,512	162,960,700	225,498,701	85.70
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,276	562,590,336	852,855,944	436,394,698	667,267,198	85.70
20	Highest and Best Use Forest Property	6-0-1	23	2,004,062	2,732,190	922,480	2,599,617	85.70
21	Designated Forest Property	6-4-1	1,171	180,236,467	171,605,420	135,204,090	209,880,397	85.70
22	Multiple Housing Property (class 701 or 781)	7-X-1	468	306,669,788	80,686,120	348,787,190	421,207,160	72.00
23	Recreation Property	8-0-1	157	11,684,250	3,045,590	10,944,500	13,990,090	76.70
24	Small Tract Forestland	6-6-1	123	18,433,429	20,307,019	15,785,080	21,059,801	85.70
25	Miscellaneous Property	0-0-0	134	29,194,179	14,159,100	24,311,600	36,647,952	49.70
26	Sub-total of Improved Properties		40,578	7,064,147,831	3,738,802,285	5,222,626,998	8,077,100,515	
27	Personal Property		1,271	254,053,760		254,053,760	254,053,760	100.00
28	Machinery & Equipment		91	422,104,630		421,931,640	422,143,160	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	2	205,240	76,850	193,450	270,300	95.2
29	Real Property (Land plus Improvements)	0-0-9	1,007	26,065,297	0	27,503,510	27,503,510	95.2
30	Personal Property (Land plus Improvements)	0-1-9	4,062	80,644,154	0	86,445,120	86,445,120	95.2
30	Personal Property (Land plus Improvements)	0-1-9	1	327,410	136,800	423,890	560,690	95.2
31	Sub-total of Manufactured Structures		5,072	107,242,101	213,650	114,565,970	114,779,620	
32	Other Property		0	0	0	0	0	
33	Utilities		90	425,703,474	0	454,613,805	454,613,805	
33	Utilities		1	8,030	8,030	0	8,030	
34	GRAND TOTAL		56,138	8,690,022,176	4,923,302,348	6,472,373,923	9,972,965,717	
35	County Median Real Market Value for all Residential Improved Properties				137,760			

* 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).