

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2021-22

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	1,547	40,994,730	90,590,476	89,810	90,680,286	57.30
2	Commercial / Industrial Land Only		549	65,517,057	110,725,630	105,630	110,000,473	76.50
3	Tract Land Only	4-0-0	1,239	43,927,459	107,962,406	105,560	107,510,208	58.00
4	Farm and Range Land	5-0-0	130	4,212,693	25,448,890	169,560	8,358,969	58.00
5	Non-EFU Farm and Range Land	5-4-0	285	8,933,848	119,048,680	57,880	17,560,667	58.00
6	EFU Farm and Range Land	5-5-0	2,191	116,686,510	951,571,880	437,100	255,097,394	58.00
7	Highest and Best Use Forest Land Only	6-0-0	1,486	164,167,432	261,649,310	0	261,224,514	58.00
8	Designated Forest Land Only	6-4-0	650	22,733,099	117,909,490	4,123,490	38,137,069	58.00
9	Multiple Housing Land Only	7-0-0	31	4,339,750	10,981,180	0	10,981,180	50.40
10	Recreation Land Only	8-0-0	15	814,174	1,470,710	8,710	1,479,420	43.60
11	Small Tract Forestland	6-6-0	212	1,868,549	32,624,940	50,880	3,129,347	58.00
12	Sub-total of Unimproved Properties		8,335	474,195,301	1,829,983,592	5,148,620	904,159,527	
	Improved Real Property							
13	Residential Property	1-0-1	25,720	4,342,325,609	2,531,258,410	5,069,116,245	7,597,951,248	57.30
14	Comm. / Industrial (Cnty Resp.) Property		2,264	1,636,172,796	629,117,390	1,466,443,100	2,089,026,315	76.50
15	Industrial Property (DOR Resp.)	3-0-3	68	197,311,455	42,494,910	164,561,690	204,407,118	100.00
16	Tract Property	4-0-1	8,149	1,672,476,303	1,428,208,130	1,653,727,370	3,080,549,470	58.00
17	Farm and Range Property	5-0-1	40	12,371,687	4,712,400	14,757,600	18,554,743	58.00
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	898	258,512,993	315,067,590	289,169,435	395,246,116	58.00
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,325	757,114,113	1,434,321,920	861,853,937	1,244,422,526	58.00
20	Highest and Best Use Forest Property	6-0-1	19	2,316,804	3,913,250	1,965,640	4,089,382	58.00
21	Designated Forest Property	6-4-1	1,175	259,968,308	285,686,340	306,687,991	423,510,891	58.00
22	Multiple Housing Property (class 701 or 781)	7-X-1	485	443,786,285	131,401,950	763,840,830	872,043,850	50.40
23	Recreation Property	8-0-1	149	13,654,283	4,276,820	19,404,960	23,681,780	43.60
24	Small Tract Forestland	6-6-1	219	41,927,118	61,576,336	53,465,230	68,574,460	58.00
25	Miscellaneous Property	0-0-0	108	29,306,905	23,107,060	29,218,880	46,224,447	100.00
26	Sub-total of Improved Properties		42,619	9,667,244,659	6,895,142,506	10,694,212,908	16,068,282,346	
27	Personal Property		1,334	358,820,790		358,820,790	358,820,790	100.00
28	Machinery & Equipment		86	515,239,950		519,398,750	519,398,750	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	995	36,527,452	0	68,379,033	68,379,033	57.3
30	Personal Property (Land plus Improvements)	0-1-9	3,926	123,164,758	0	206,956,812	206,956,812	
31	Sub-total of Manufactured Structures		4,921	159,692,210	0	275,335,845	275,335,845	
32	Other Property		0	0	0	0	0	
33	Utilities		16	1,728,340	1,068,930	1,354,720	2,423,650	
33	Utilities		86	567,118,723	0	612,956,301	612,956,301	
34	GRAND TOTAL		57,397	11,744,039,973	8,726,195,028	12,467,227,934	18,741,377,209	
35	County Median Real Market Value for all Residential Improved Properties				296,395			

* 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).