

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2018-19

County: Lane

Taxable Assessed Value reported should be net of all exemptions, including veteran's exemptions.
 Measure 5 Values should be net of all exemptions except veteran's exemptions.*

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	5,099	234,308,754	541,515,513	-	374,143,215	0.6990
2 Commercial / Industrial Land Only	2-0-0	1,752	200,431,444	605,891,757	-	379,277,674	0.6460
3 Tract Land Only	4-0-0	4,172	186,244,129	489,986,868	-	364,845,404	0.6870
4 Farm and Range Land	5-0-0	-	-	-	-	-	0.0000
5 Non-EFU Farm and Range Land	5-4-0	420	4,017,150	69,800,923	-	6,682,293	0.6870
6 EFU Farm and Range Land	5-5-0	1,345	27,474,371	180,411,015	-	44,164,884	0.6870
7 Highest and Best Use Forest Land Only	6-0-0	3,260	270,467,978	2,130,167,260	-	407,198,943	0.6870
8 Designated Forest Land Only	6-4-0	1,832	29,295,601	317,040,548	-	45,209,563	0.6870
9 Multiple Housing Land Only	7-0-0	147	27,103,125	77,666,438	-	54,198,875	0.5830
10 Recreation Land Only	8-0-0	33	700,741	2,861,972	-	1,248,224	0.3380
11 Small Tract Forestland	6-6-0	787	5,824,623	129,877,387	-	9,539,462	0.6870
12 Sub-total of Unimproved Properties		18,847	985,867,916	4,545,219,681	-	1,686,508,537	
Improved Real Property							
13 Residential Property	1-0-1	88,715	17,047,012,493	6,413,667,668	18,280,259,959	24,533,818,625	0.6990
14 Comm. / Industrial (Cnty Resp.) Property	2-0-1	7,215	4,919,325,395	4,238,945,832	10,913,910,536	9,858,292,361	0.6460
15 Industrial Property (DOR Resp.)	3-0-3	293	562,612,737	202,445,527	439,508,437	637,994,491	1.0000
16 Tract Property	4-0-1	22,780	4,529,256,754	2,819,308,630	3,743,725,364	6,515,822,384	0.6870
17 Farm and Range Property	5-0-1	-	-	-	-	-	0.0000
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,350	199,070,416	233,477,003	203,858,588	263,022,911	0.6870
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,892	459,629,835	589,585,225	467,569,460	604,956,050	0.6870
20 Highest and Best Use Forest Property	6-0-1	21	1,469,836	103,216,122	2,928,459	2,113,130	0.6870
21 Designated Forest Property	6-4-1	4,705	607,020,997	614,667,254	628,565,039	822,356,076	0.6870
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,455	1,860,509,783	917,495,098	2,929,093,439	3,431,662,843	0.5830
23 Recreation Property	8-0-1	108	4,941,228	36,325,958	10,858,382	10,639,758	0.3380
24 Small Tract Forestland	6-6-1	1,194	117,971,244	191,957,226	128,747,824	159,938,241	0.6870
25 Miscellaneous Property	0-0-0	2,584	2,303,739	6,267,340	-	2,884,229	1.0000
26 Sub-total of Improved Properties		133,312	30,311,124,457	16,367,358,883	37,749,025,487	46,843,501,099	
27 Personal Property		6,231	797,577,968		837,022,946	831,223,167	0.0000
28 Machinery & Equipment		331	758,066,768		918,843,513	911,818,227	1.0000
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	3,909	115,561,615	-	150,070,016	148,435,585	0.6990
30 Personal Property (Land plus Improvements)	0-1-9	4,881	205,897,634	-	251,851,883	250,975,446	0.6990
31 Sub-total of Manufactured Structures		8,790	321,459,249	-	401,921,899	399,411,031	
32 Other Property: _____ Property Class		-	-	-	-	-	0.0000
33 Utilities		2,051	1,013,953,235		1,124,253,357	1,104,336,557	
34 GRAND TOTAL		169,562	34,188,049,593	20,912,578,564	41,031,067,202	51,776,798,618	
35 County Median Real Market Value for all Residential Improved Properties				265,257			

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