

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2019-20

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	4,862	249,542,132	596,748,708	-	415,477,964	0.6770
2 Commercial / Industrial Land Only	2-0-0	1,717	196,527,674	628,908,035	-	385,979,374	0.6220
3 Tract Land Only	4-0-0	4,079	188,570,488	528,148,387	-	390,792,338	0.6710
4 Farm and Range Land	5-0-0	-	-	-	-	-	0.0000
5 Non-EFU Farm and Range Land	5-4-0	411	3,983,313	71,483,789	-	6,742,824	0.6710
6 EFU Farm and Range Land	5-5-0	1,333	28,195,879	194,344,455	-	45,412,653	0.6710
7 Highest and Best Use Forest Land Only	6-0-0	3,258	278,585,058	2,225,024,311	-	425,345,849	0.6710
8 Designated Forest Land Only	6-4-0	1,810	30,341,719	341,500,903	-	47,718,005	0.6710
9 Multiple Housing Land Only	7-0-0	151	35,205,308	93,908,916	-	72,025,143	0.5830
10 Recreation Land Only	8-0-0	32	723,419	3,078,525	-	1,336,749	0.3240
11 Small Tract Forestland	6-6-0	775	6,002,721	139,191,980	-	10,139,512	0.6710
12 Sub-total of Unimproved Properties		18,428	1,017,677,711	4,822,338,009	-	1,800,970,411	
Improved Real Property							
13 Residential Property	1-0-1	89,250	17,727,755,140	6,974,014,538	19,518,826,409	26,319,867,585	0.6770
14 Comm. / Industrial (Cnty Resp.) Property	2-0-1	7,258	5,101,080,466	4,500,938,159	11,800,588,622	10,657,649,103	0.6220
15 Industrial Property (DOR Resp.)	3-0-3	300	578,081,569	204,706,799	491,214,540	671,801,584	1.0000
16 Tract Property	4-0-1	22,907	4,707,902,038	3,062,534,178	3,926,466,001	6,937,199,528	0.6710
17 Farm and Range Property	5-0-1	-	-	-	-	-	0.0000
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,380	209,400,872	255,855,452	215,987,285	279,099,992	0.6710
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,920	478,100,676	641,289,419	485,731,122	629,023,337	0.6710
20 Highest and Best Use Forest Property	6-0-1	21	2,145,070	107,825,202	4,067,003	3,145,056	0.6710
21 Designated Forest Property	6-4-1	4,799	640,089,242	671,996,298	667,236,814	875,649,033	0.6710
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,467	1,939,267,365	956,795,282	3,042,794,663	3,589,975,001	0.5830
23 Recreation Property	8-0-1	108	5,087,160	36,437,328	14,054,633	11,080,078	0.3240
24 Small Tract Forestland	6-6-1	1,207	120,842,343	208,677,134	132,000,600	165,221,095	0.6710
25 Miscellaneous Property	0-0-0	2,579	2,253,107	6,291,572	-	2,890,209	1.0000
26 Sub-total of Improved Properties		134,196	31,512,005,048	17,627,361,361	40,298,967,692	50,142,601,601	
27 Personal Property		6,304	794,753,842	-	838,534,840	833,469,676	0.0000
28 Machinery & Equipment		339	799,218,551	-	969,688,697	967,771,016	1.0000
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	3,936	122,606,452	-	167,658,036	165,410,218	0.6770
30 Personal Property (Land plus Improvements)	0-1-9	4,796	216,590,730	-	277,456,757	276,591,058	0.6770
31 Sub-total of Manufactured Structures		8,732	339,197,182	-	445,114,793	442,001,276	
32 Other Property: _____ Property Class		-	-	-	-	-	0.0000
33 Utilities		2,147	1,047,443,722	-	1,151,752,536	1,151,752,536	
34 GRAND TOTAL		170,146	35,510,296,056	22,449,699,370	43,704,058,558	55,338,566,516	
35 County Median Real Market Value for all Residential Improved Properties				285,134			

* 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).