

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2020-21

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	1,685	50,948,856	89,423,346	50,700	89,474,046	62.70
2	Commercial / Industrial Land Only		536	64,506,652	108,938,992	367,240	108,507,610	77.70
3	Tract Land Only	4-0-0	1,229	41,767,434	87,425,084	112,900	87,107,724	63.40
4	Farm and Range Land	5-0-0	125	3,964,530	21,332,250	135,170	7,560,855	63.40
5	Non-EFU Farm and Range Land	5-4-0	296	9,070,613	115,974,950	51,030	17,523,858	63.40
6	EFU Farm and Range Land	5-5-0	2,188	113,140,501	866,506,670	388,610	236,174,737	63.40
7	Highest and Best Use Forest Land Only	6-0-0	1,393	143,588,084	233,450,330	0	233,066,657	63.40
8	Designated Forest Land Only	6-4-0	745	37,169,783	115,311,570	3,652,500	51,910,499	63.40
9	Multiple Housing Land Only	7-0-0	36	10,488,460	10,644,070	11,042,640	21,686,710	60.40
10	Recreation Land Only	8-0-0	11	410,800	809,480	9,110	818,590	49.20
11	Small Tract Forestland	6-6-0	213	1,800,696	27,261,030	51,460	2,871,095	63.40
12	Sub-total of Unimproved Properties		8,457	476,856,409	1,677,077,772	15,861,360	856,702,381	
	Improved Real Property							
13	Residential Property	1-0-1	25,415	4,141,020,167	2,121,037,420	4,519,313,164	6,637,911,607	62.70
14	Comm. / Industrial (Cnty Resp.) Property		2,275	1,590,892,930	604,928,930	1,413,144,172	2,011,575,712	77.70
15	Industrial Property (DOR Resp.)	3-0-3	68	157,216,116	36,418,400	127,750,980	162,803,488	100.00
16	Tract Property	4-0-1	8,144	1,612,956,425	1,220,169,650	1,472,278,713	2,691,251,251	63.40
17	Farm and Range Property	5-0-1	40	11,290,526	4,157,300	12,674,430	16,209,120	63.40
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	890	232,129,504	278,086,400	245,828,230	344,257,342	63.40
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,321	724,590,507	1,287,441,410	773,759,200	1,130,049,308	63.40
20	Highest and Best Use Forest Property	6-0-1	19	2,249,989	3,417,920	1,782,420	3,735,396	63.40
21	Designated Forest Property	6-4-1	1,174	236,530,936	240,110,980	260,411,690	364,200,804	63.40
22	Multiple Housing Property (class 701 or 781)	7-X-1	477	403,299,552	120,746,860	587,119,870	689,753,866	60.40
23	Recreation Property	8-0-1	156	14,443,200	5,143,510	18,220,270	23,363,780	49.20
24	Small Tract Forestland	6-6-1	221	40,546,292	52,372,984	48,094,520	61,650,038	63.40
25	Miscellaneous Property	0-0-0	114	32,098,147	21,400,560	26,765,800	45,329,979	100.00
26	Sub-total of Improved Properties		42,314	9,199,264,291	5,995,432,324	9,507,143,459	14,182,091,691	
27	Personal Property		1,298	344,597,570		344,597,570	344,597,570	100.00
28	Machinery & Equipment		77	456,745,921		461,565,070	461,565,070	100.00
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	1,008	36,236,168	0	62,916,771	62,916,771	62.7
30	Personal Property (Land plus Improvements)	0-1-9	3,955	118,326,411	0	187,793,158	187,793,158	
31	Sub-total of Manufactured Structures		4,963	154,562,579	0	250,709,929	250,709,929	
32	Other Property		0	0	0	0	0	
33	Utilities		94	558,842,457	0	601,027,585	601,024,621	
33	Utilities		13	0	0	0	0	
34	GRAND TOTAL		57,216	11,190,869,227	7,672,510,096	11,180,904,973	16,696,691,262	
35	County Median Real Market Value for all Residential Improved Properties				260,725			

* 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).