

TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2011-12

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	2,355	63,582,272	83,779,281	654,450	83,788,171	93.30
2	Commercial Land Only	2-0-0	332	27,988,083	58,992,040	283,140	59,275,180	71.00
3	Industrial Land Only	3-0-0	237	32,624,279	54,031,740	44,460	54,110,820	100.00
4	Tract Land Only	4-0-0	1,193	36,260,352	73,527,650	185,010	73,596,810	81.00
5	Farm and Range Land	5-0-0	112	3,529,611	15,645,540	2,590	9,681,280	81.00
6	Non-EFU Farm and Range Land	5-4-0	315	7,515,016	94,988,410	620,730	59,721,643	81.00
7	EFU Farm and Range Land	5-5-0	2,237	86,506,959	455,864,080	776,140	201,983,500	81.00
8	Highest and Best Use Forest Land Only	6-0-0	1,449	106,504,896	144,733,520	136,590	173,597,659	81.00
9	Designated Forest Land Only	6-4-0	928	36,534,733	114,169,960	4,099,000	107,060,033	81.00
10	Multiple Housing Land Only	7-0-0	37	2,483,060	5,429,000	0	5,429,000	64.10
11	Recreation Land Only	8-0-0	10	288,320	472,090	0	472,090	69.70
12	Small Tract Forestland	0-6-6	41	340,307	5,597,950	0	550,070	81.00
12	Small Tract Forestland	0-6-6	1	470	470	0	470	81.00
13	Subtotal of Unimproved Properties		9,247	404,158,358	1,107,231,731	6,802,110	829,266,726	
	Improved Real Property							
14	Residential Property	1-0-1	23,779	2,912,841,566	1,157,606,730	2,056,687,220	3,212,939,774	93.30
15	Commercial Property	2-0-1	1,673	577,092,103	333,274,640	472,120,080	802,559,198	71.00
16	Industrial Property (County Responsibility)	3-0-1	606	429,549,809	140,407,660	380,114,240	520,540,230	100.00
17	Industrial Property (Dept. of Rev. Responsibility)	3-0-3	97	514,762,035	43,639,670	474,667,450	516,816,220	100.00
18	Tract Property	4-0-1	8,065	1,200,829,769	859,374,670	690,110,460	1,549,044,570	81.00
19	Farm and Range Property	5-0-1	48	7,534,676	5,075,170	4,681,760	9,650,860	81.00
20	Farm and Range Unzoned Prop. (Specially Assessed)	5-4-1	817	287,887,415	197,828,330	251,826,107	380,150,187	81.00
21	Farm and Range Zoned Prop. (Specially Assessed)	5-5-1	3,260	509,776,410	820,539,540	356,650,050	798,100,844	81.00
22	Highest and Best Use Forest Property	6-0-1	185	22,234,096	27,638,180	17,089,290	42,337,940	81.00
23	Designated Forest Property	6-4-1	1,026	154,539,507	172,762,840	113,116,570	241,485,639	81.00
24	Multiple Housing Property	7-0-1	442	273,584,339	85,372,990	344,320,000	421,213,160	64.10
25	Recreation Property	8-0-1	148	10,742,470	2,776,940	11,042,070	13,819,010	69.70
26	Small Tract Forestland	0-6-6	44	6,354,645	8,235,050	5,403,690	7,235,720	81.00
27	Miscellaneous Property	0-0-0	155	23,613,215	15,573,820	18,588,800	31,967,080	81.60
28	Subtotal of Improved Properties		40,345	6,931,342,055	3,870,106,230	5,196,417,787	8,547,860,432	
29	Personal Property		1,330	231,303,630		231,303,630	231,303,630	100
	Manufactured Structures							
30	Real Property	0-0-9	1,009	26,079,774	0	29,353,820	29,353,820	93.3
30	Real Property	0-0-9	5	208,530	94,120	215,790	309,910	93.3
31	Personal Property	0-1-9	4	0		8,330	8,330	93.3
31	Personal Property	0-1-9	4,260	85,430,465		93,850,950	93,850,950	93.3
32	Subtotal of Manufactured Structures		5,278	111,718,769	94,120	123,428,890	123,523,010	
33	Other Property		0	0	0	0	0	
34	Utilites		92	328,812,962	0	344,519,151	344,519,151	
34	Utilites		2	8,550	8,560	0	8,560	
35	GRAND TOTAL		56,294	8,007,344,324	4,977,440,641	5,902,471,568	10,076,481,509	

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				Land	Improvements		
Unimproved Real Property							

36 County Median Real Market Value for all Residential Improved Properties 131,980

* 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).