

**TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2013-14**

**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			
	<b>Unimproved Real Property</b>								
1	Residential Land Only	1-0-0	2,207	54,858,131	70,053,950	542,420	69,949,360	98.90	
2	Commercial / Industrial Land Only		574	61,814,272	105,317,710	285,280	105,637,610	87.10	
3	Tract Land Only	4-0-0	1,196	37,754,731	63,408,970	50,290	63,367,760	87.40	
4	Farm and Range Land	5-0-0	120	3,909,640	16,065,430	2,670	9,106,161	87.40	
5	Non-EFU Farm and Range Land	5-4-0	316	8,119,055	81,812,530	555,000	38,301,856	87.40	
6	EFU Farm and Range Land	5-5-0	2,221	91,682,972	485,530,450	621,260	184,809,224	87.40	
7	Highest and Best Use Forest Land Only	6-0-0	1,314	111,690,623	184,005,900	0	183,872,527	87.40	
8	Designated Forest Land Only	6-4-0	998	38,457,185	108,773,060	3,167,920	95,360,291	87.40	
9	Multiple Housing Land Only	7-0-0	44	3,332,120	6,225,390	0	6,225,390	72.80	
10	Recreation Land Only	8-0-0	10	305,780	402,810	0	402,810	77.00	
11	Small Tract Forestland	6-6-0	107	979,326	10,097,170	146,980	1,326,952	87.40	
12	Sub-total of Unimproved Properties		9,107	412,903,835	1,131,693,370	5,371,820	758,359,941		
	<b>Improved Real Property</b>								
13	Residential Property	1-0-1	23,938	3,003,643,919	1,057,157,350	2,115,030,790	3,171,066,048	98.90	
14	Comm. / Industrial (Cnty Resp.) Property		2,280	1,189,716,892	450,945,860	952,568,736	1,400,274,649	87.10	
15	Industrial Property (DOR Resp.)	3-0-3	79	148,034,938	35,329,690	114,984,000	148,715,190	100.00	
16	Tract Property	4-0-1	7,992	1,254,428,827	766,737,380	733,371,350	1,499,284,113	87.40	
17	Farm and Range Property	5-0-1	42	6,101,858	3,300,470	4,035,260	6,963,080	87.40	
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	812	182,476,413	185,644,620	143,450,430	240,933,406	87.40	
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,275	539,974,780	808,845,570	388,779,529	731,233,767	87.40	
20	Highest and Best Use Forest Property	6-0-1	25	2,152,948	2,762,420	1,017,740	2,769,833	87.40	
21	Designated Forest Property	6-4-1	1,185	178,481,988	172,277,750	128,660,810	243,381,480	87.40	
22	Multiple Housing Property (class 701 or 781)	7-X-1	467	293,477,438	77,562,190	329,782,650	399,593,770	72.80	
23	Recreation Property	8-0-1	157	11,365,290	2,959,770	10,617,520	13,577,290	77.00	
24	Small Tract Forestland	6-6-1	87	12,268,088	14,811,540	10,187,170	13,781,685	87.40	
25	Miscellaneous Property	0-0-0	142	27,416,244	14,994,350	20,843,970	34,102,599	58.30	
26	Sub-total of Improved Properties		40,481	6,849,539,623	3,593,328,960	4,953,329,955	7,905,676,910		
27	<b>Personal Property</b>		1,280	240,404,210		240,404,210	240,404,210	100.00	
28	<b>Machinery &amp; Equipment</b>		98	349,212,900		349,453,460	349,453,560	100.00	
	<b>Manufactured Structures</b>								
29	Real Property (Land plus Improvements)	0-0-9	2	200,470	70,690	192,890	263,580	98.9	
29	Real Property (Land plus Improvements)	0-0-9	1,036	26,666,647	0	28,405,120	28,405,120	98.9	
30	Personal Property (Land plus Improvements)	0-1-9	4,094	79,090,524	0	84,552,980	84,552,980	98.9	
31	Sub-total of Manufactured Structures		5,132	105,957,641	70,690	113,150,990	113,221,680		
32	Other Property		0	0	0	0	0		
33	Utilities		85	396,669,103	0	428,327,079	428,327,079		
33	Utilities		1	7,950	7,950	0	7,950		
34	<b>GRAND TOTAL</b>		56,184	8,354,695,262	4,725,101,070	6,090,037,514	9,795,451,330		
35	County Median Real Market Value for all Residential Improved Properties					129,815			

\* 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).