

**TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2016-17**

**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 | 1,992              | 58,559,979             | 78,575,584          | 475,290       | 78,136,894        | 84.90                     |
| 2  | Commercial / Industrial Land Only                                       |       | 572                | 59,170,306             | 100,399,220         | 1,067,380     | 101,487,931       | 87.60                     |
| 3  | Tract Land Only   | 4-0-0 | 1,264              | 41,579,246             | 75,289,346          | 44,050        | 75,094,415        | 78.50                     |
| 4  | Farm and Range Land   | 5-0-0 | 126                | 3,313,597              | 18,783,820          | 66,580        | 5,600,161         | 78.50                     |
| 5  | Non-EFU Farm and Range Land   | 5-4-0 | 300                | 8,163,502              | 92,430,230          | 357,180       | 15,196,205        | 78.50                     |
| 6  | EFU Farm and Range Land   | 5-5-0 | 2,216              | 101,192,508            | 702,106,930         | 864,340       | 183,034,748       | 78.50                     |
| 7  | Highest and Best Use Forest Land Only                                   | 6-0-0 | 1,333              | 123,224,440            | 194,894,910         | 0             | 194,626,602       | 78.50                     |
| 8  | Designated Forest Land Only   | 6-4-0 | 890                | 39,185,635             | 117,129,577         | 3,187,940     | 54,278,949        | 78.50                     |
| 9  | Multiple Housing Land Only  | 7-0-0 | 38                 | 2,779,080              | 5,669,340           | 0             | 5,669,340         | 72.30                     |
| 10 | Recreation Land Only  | 8-0-0 | 9                  | 333,480                | 507,740             | 7,800         | 515,540           | 62.50                     |
| 11 | Small Tract Forestland  | 6-6-0 | 0                  | 0                      | 0                   | 0             | 0                 |                           |
| 12 | Sub-total of Unimproved Properties                                      |       | 8,907              | 438,830,579            | 1,403,931,447       | 6,156,900     | 715,641,466       |                           |
|    | <b>Improved Real Property</b>   |       |                    |                        |                     |               |                   |                           |
| 13 | Residential Property  | 1-0-1 | 24,176             | 3,405,163,457          | 1,350,605,690       | 2,680,872,750 | 4,029,467,427     | 84.90                     |
| 14 | Comm. / Industrial (Cnty Resp.) Property                                |       | 2,271              | 1,304,085,567          | 500,537,260         | 1,063,899,600 | 1,560,306,688     | 87.60                     |
| 15 | Industrial Property (DOR Resp.)   | 3-0-3 | 66                 | 148,898,554            | 33,864,010          | 117,198,550   | 149,303,560       | 100.00                    |
| 16 | Tract Property  | 4-0-1 | 8,094              | 1,393,486,263          | 923,076,900         | 912,942,328   | 1,835,050,776     | 78.50                     |
| 17 | Farm and Range Property   | 5-0-1 | 35                 | 5,403,063              | 2,399,010           | 4,855,960     | 6,797,835         | 78.50                     |
| 18 | Farm and Range Unzoned Property Spec. Assessed                          | 5-4-1 | 866                | 210,326,517            | 235,027,791         | 182,467,813   | 259,673,903       | 78.50                     |
| 19 | Farm and Range Zoned Property Spec. Assessed                            | 5-5-1 | 3,277              | 612,008,241            | 1,056,991,996       | 510,491,804   | 790,662,737       | 78.50                     |
| 20 | Highest and Best Use Forest Property                                    | 6-0-1 | 24                 | 2,326,202              | 3,246,140           | 1,172,920     | 3,189,609         | 78.50                     |
| 21 | Designated Forest Property  | 6-4-1 | 1,172              | 195,422,559            | 201,925,410         | 166,272,760   | 252,264,639       | 78.50                     |
| 22 | Multiple Housing Property (class 701 or 781)                            | 7-X-1 | 467                | 342,251,976            | 86,986,770          | 391,322,480   | 478,309,250       | 72.30                     |
| 23 | Recreation Property   | 8-0-1 | 155                | 12,484,720             | 4,089,270           | 13,064,620    | 17,153,890        | 62.50                     |
| 24 | Small Tract Forestland  | 6-6-1 | 142                | 23,867,441             | 28,890,667          | 23,581,790    | 30,929,824        | 78.50                     |
| 25 | Miscellaneous Property  | 0-0-0 | 160                | 23,424,232             | 15,358,160          | 17,657,820    | 30,863,907        | 96.50                     |
| 26 | Sub-total of Improved Properties  |       | 40,905             | 7,679,148,792          | 4,442,999,074       | 6,085,801,195 | 9,443,974,045     |                           |
| 27 | <b>Personal Property</b>  |       | 1,282              | 296,402,130            |                     | 296,402,130   | 296,402,130       | 100.00                    |
| 28 | <b>Machinery &amp; Equipment</b>  |       | 83                 | 395,154,700            |                     | 395,154,600   | 395,154,700       | 100.00                    |
|    | <b>Manufactured Structures</b>  |       |                    |                        |                     |               |                   |                           |
| 29 | Real Property (Land plus Improvements)                                  | 0-0-9 | 1,017              | 29,160,052             | 0                   | 33,580,295    | 33,580,295        | 84.9                      |
| 29 | Real Property (Land plus Improvements)                                  | 0-0-9 | 3                  | 161,970                | 120,320             | 105,230       | 225,550           | 84.9                      |
| 30 | Personal Property (Land plus Improvements)                              | 0-1-9 | 3,984              | 89,916,502             | 0                   | 100,744,347   | 100,744,347       |                           |
| 30 | Personal Property (Land plus Improvements)                              | 0-1-9 | 2                  | 392,630                | 225,010             | 617,270       | 842,280           |                           |
| 31 | Sub-total of Manufactured Structures                                    |       | 5,006              | 119,631,154            | 345,330             | 135,047,142   | 135,392,472       |                           |
| 32 | Other Property  |       | 0                  | 0                      | 0                   | 0             | 0                 |                           |
| 33 | Utilities   |       | 88                 | 460,848,249            | 0                   | 475,158,815   | 475,158,815       |                           |
| 33 | Utilities   |       | 9                  | 8,350                  | 8,350               | 0             | 8,350             |                           |
| 34 | <b>GRAND TOTAL</b>  |       | 56,280             | 9,390,023,954          | 5,847,284,301       | 7,393,720,782 | 11,461,731,978    |                           |
| 35 | County Median Real Market Value for all Residential Improved Properties |       |                    |                        | 164,780             |               |                   |                           |

\* 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).