

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

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	4,739	235,048,425	609,918,755	-	412,569,886	0.6510
2 Commercial / Industrial Land Only	2-0-0	1,709	194,833,487	633,234,319	-	391,084,967	0.7550
3 Tract Land Only	4-0-0	4,021	191,085,559	541,245,670	-	398,218,510	0.6510
4 Farm and Range Land	5-0-0	-	-	-	-	-	0.0000
5 Non-EFU Farm and Range Land	5-4-0	396	4,149,704	71,668,386	-	6,928,588	0.6510
6 EFU Farm and Range Land	5-5-0	1,326	29,511,345	205,562,230	-	46,165,255	0.6510
7 Highest and Best Use Forest Land Only	6-0-0	3,263	287,333,426	2,435,360,800	-	466,049,448	0.6510
8 Designated Forest Land Only	6-4-0	1,800	30,757,788	347,056,093	-	50,088,755	0.6510
9 Multiple Housing Land Only	7-0-0	151	29,801,990	80,544,649	-	59,003,866	0.5610
10 Recreation Land Only	8-0-0	32	745,447	3,284,395	-	1,385,712	0.5530
11 Small Tract Forestland	6-6-0	768	6,600,350	141,016,655	-	11,238,247	0.6510
12 Sub-total of Unimproved Properties		18,205	1,009,867,521	5,068,891,952	-	1,842,733,234	
Improved Real Property							
13 Residential Property	1-0-1	89,668	18,403,732,289	7,505,595,729	21,039,317,230	28,369,695,598	0.6510
14 Comm. / Industrial (Cnty Resp.) Property	2-0-1	7,265	5,304,649,198	4,607,020,634	12,111,924,200	11,537,894,759	0.7550
15 Industrial Property (DOR Resp.)	3-0-3	301	596,972,072	208,678,517	545,255,031	749,814,099	1.0000
16 Tract Property	4-0-1	23,016	4,897,165,958	3,157,784,082	4,280,282,191	7,384,840,984	0.6510
17 Farm and Range Property	5-0-1	-	-	-	-	-	0.0000
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,383	217,690,217	266,112,370	234,325,787	299,160,933	0.6510
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	2,986	496,168,357	661,784,947	526,231,198	670,787,638	0.6510
20 Highest and Best Use Forest Property	6-0-1	23	2,205,126	117,978,444	4,051,811	3,305,873	0.6510
21 Designated Forest Property	6-4-1	4,808	663,873,687	688,354,997	724,342,310	938,668,306	0.6510
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,469	2,046,023,964	1,023,315,576	3,291,556,261	3,910,530,043	0.5610
23 Recreation Property	8-0-1	108	5,236,968	2,359,987	10,854,372	11,501,647	0.5530
24 Small Tract Forestland	6-6-1	1,220	127,085,350	215,881,147	144,483,433	179,369,282	0.6510
25 Miscellaneous Property	0-0-0	2,577	1,620,931	6,044,554	-	2,268,953	1.0000
26 Sub-total of Improved Properties		134,824	32,762,424,117	18,460,910,984	42,912,623,824	54,057,838,115	
27 Personal Property		6,341	819,662,139	-	868,266,278	859,788,785	0.0000
28 Machinery & Equipment		340	786,164,322		981,979,389	976,765,786	1.0000
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	3,860	126,328,297		188,946,640	186,355,973	0.6510
30 Personal Property (Land plus Improvements)	0-1-9	4,884	230,395,699	-	317,123,563	316,363,252	0.6510
31 Sub-total of Manufactured Structures		8,744	356,723,996	-	506,070,203	502,719,225	
32 Other Property: _____ Property Class		-	-	-	-	-	0.0000
33 Utilities		2,240	1,116,469,576	NULL	1,241,532,262	1,241,532,262	0.000
34 GRAND TOTAL		170,694	36,851,311,671	23,529,802,936	46,510,471,956	59,481,377,407	
35 County Median Real Market Value for all Residential Improved Properties				306,304			

\* 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).