

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS  
Tax Year 2021-22

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.\*

		Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**	
	PROPERTY CLASS	Class		Land	Improvements			
	Unimproved Real Property							
1	Residential Land Only	1-0-0	4,778	241,128,357	654,936,738	-	442,946,219	0.5960
2	Commercial / Industrial Land Only	2-0-0	1,724	203,684,833	689,125,003	-	415,061,506	0.7270
3	Tract Land Only	4-0-0	4,374	233,374,983	639,395,703	-	484,398,632	0.6120
4	Farm and Range Land	5-0-0	-	-	-	-	-	0.0000
5	Non-EFU Farm and Range Land	5-4-0	369	4,361,272	76,650,716	-	7,088,393	0.6120
6	EFU Farm and Range Land	5-5-0	1,313	30,149,130	221,885,535	-	45,210,394	0.6120
7	Highest and Best Use Forest Land Only	6-0-0	3,269	296,916,971	2,460,804,377	-	472,258,491	0.6120
8	Designated Forest Land Only	6-4-0	1,798	33,377,646	377,319,422	-	54,434,172	0.6120
9	Multiple Housing Land Only	7-0-0	141	27,880,760	85,938,271	-	61,273,181	0.5130
10	Recreation Land Only	8-0-0	32	767,941	3,544,831	-	1,525,507	0.4990
11	Small Tract Forestland	6-6-0	753	6,010,040	146,202,958	-	10,344,297	0.6120
12	Sub-total of Unimproved Properties		18,551	1,077,651,933	5,355,803,554	-	1,994,540,792	
	Improved Real Property							
13	Residential Property	1-0-1	90,271	19,122,324,700	8,046,396,186	24,378,373,800	32,230,941,809	0.5960
14	Comm. / Industrial (Cnty Resp.) Property	2-0-1	7,252	5,488,440,243	4,784,515,260	12,821,892,096	12,164,253,342	0.7270
15	Industrial Property (DOR Resp.)	3-0-3	313	608,446,672	211,886,301	612,052,683	748,235,311	1.0000
16	Tract Property	4-0-1	22,705	4,990,201,594	3,314,494,380	4,872,687,565	8,127,431,572	0.6120
17	Farm and Range Property	5-0-1	-	-	-	-	-	0.0000
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,376	225,427,142	279,654,094	267,620,737	333,950,986	0.6120
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	2,985	515,062,548	713,482,243	596,056,082	743,603,782	0.6120
20	Highest and Best Use Forest Property	6-0-1	23	2,262,694	119,107,315	4,098,581	3,314,187	0.6120
21	Designated Forest Property	6-4-1	4,817	685,946,758	733,629,198	821,715,032	1,043,304,546	0.6120
22	Multiple Housing Property (class 701 or 781)	7-x-1	1,494	2,159,220,938	1,165,030,585	3,761,789,776	4,471,863,629	0.5130
23	Recreation Property	8-0-1	108	5,422,313	2,424,730	12,856,910	13,558,814	0.4990
24	Small Tract Forestland	6-6-1	1,199	128,716,947	227,685,834	160,461,303	196,741,064	0.6120
25	Miscellaneous Property	0-0-0	2,602	1,657,914	9,018,832	-	2,482,416	1.0000
26	Sub-total of Improved Properties		135,145	33,933,130,463	#####	48,309,604,565	60,079,681,458	
27	Personal Property		6,286	814,002,425	-	879,738,563	874,010,336	0.0000
28	Machinery & Equipment		349	794,071,505		995,856,573	991,519,263	1.0000
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	3,759	130,436,464		226,280,259	224,307,305	0.5960
30	Personal Property (Land plus Improvements)	0-1-9	5,005	242,647,544	-	358,108,302	357,230,096	0.5960
31	Sub-total of Manufactured Structures		8,764	373,084,008	-	584,388,561	581,537,401	
32	Other Property: _____ Property Class		-	-	-	-	-	0.0000
33	Utilities		2,182	1,127,992,332	NULL	1,277,159,071	1,277,159,071	
34	GRAND TOTAL		171,277	38,119,932,666	#####	52,046,747,333	65,798,448,321	
35	County Median Real Market Value for all Residential Improved Properties				346,507			

\* 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).