TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS Tax Year 2017-18

Taxable Assessed Value reported should be net of all exemptions, including veteran's exemptions. Measure 5 Values should be net of all exemptions <u>except</u> veteran's exemptions.*

			Number of Accounts	Taxable Assessed Value	Real Mar	ket Value*	Measure 5 Value*	Changed Property Ratio**
	PROPERTY CLASS	Class			Land	Improvements		
	Unimproved Real Property							
1	Residential Land Only	1-0-0	5,542	252,965,831	590,983,212	-	417,110,733	0.739
2	Commercial / Industrial Land Only		1,771	202,582,738	576,453,109	-	367,432,065	0.659
3	Tract Land Only	4-0-0	4,195	183,199,301	486,632,315	-	362,999,140	0.712
4	Farm and Range Land	5-0-0	-	-	-	-	-	-
5	Non-EFU Farm and Range Land	5-4-0	438	4,053,931	72,247,353	-	6,576,661	0.712
6	EFU Farm and Range Land	5-5-0	1,340	26,434,024	177,983,256	-	41,383,726	0.712
7	Highest and Best Use Forest Land Only	6-0-0	3,248	262,120,009	2,140,546,027	-	408,606,654	0.712
8	Designated Forest Land Only	6-4-0	1,847	28,870,626	316,124,800	-	45,700,873	0.712
9	Multiple Housing Land Only	7-0-0	164	30,028,007	85,375,115	-	63,337,064	0.592
10	Recreation Land Only	8-0-0	32	624,598	2,819,780	-	1,065,532	0.608
11	Small Tract Forestland	6-6-0	804	5,729,520	128,856,078	-	9,454,281	0.712
12	Sub-total of Unimproved Properties		19,381	996,608,585	4,578,021,045	-	1,723,666,729	
	Improved Real Property							
13	Residential Property	1-0-1	88,009	16,360,517,391	6,421,723,705	15,988,485,190	22,262,083,180	0.739
14	Comm. / Industrial (Cnty Resp.) Property		7,285	4,679,228,805	4,092,290,808	10,173,833,506	9,309,181,597	0.659
15	Industrial Property (DOR Resp.)	3-0-3	280	525,549,817	186,986,036	415,097,575	597,987,349	1.000
16	Tract Property	4-0-1	22,474	4,357,869,627	2,609,854,337	3,387,721,694	5,951,987,909	0.712
17	Farm and Range Property	5-0-1	-	-	-	-	-	0.000
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,305	194,675,575	222,745,518	189,393,534	241,242,230	0.712
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	2,823	438,557,024	565,421,446	419,348,845	545,746,441	0.712
20	Highest and Best Use Forest Property	6-0-1	21	1,535,412	103,909,557	2,877,693	2,304,826	0.712
21	Designated Forest Property	6-4-1	4,634	574,770,418	577,699,316	556,022,811	730,098,756	0.712
22	Multiple Housing Property (class 701 or 781)	7-x-1	1,425	1,739,416,895	872,770,663	2,734,131,718	3,158,846,984	0.592
23	Recreation Property	8-0-1	108	4,793,471	2,072,256	8,692,592	9,486,870	0.608
24	Small Tract Forestland	6-6-1	1,198	114,927,417	186,314,344	117,829,976	146,928,013	0.712
25	Miscellaneous Property	0-0-0	2,582	2,134,889	5,842,491	-	2,749,173	1.000
26	Sub-total of Improved Properties		132,144	28,993,976,741	15,847,630,477	33,993,435,134	42,958,643,328	
27	Personal Property		6,055	761,731,713		800,592,395	794,751,105	0.000
28	Machinery & Equipment		317	703,266,780		856,624,726	855,016,250	1.000
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	4,032	114,118,281		138,719,110	137,190,165	0.739
30	Personal Property (Land plus Improvements)	0-1-9	4,696	185,536,960	-	208,522,882	207,740,995	0.739
31	Sub-total of Manufactured Structures		8,728	299,655,241	-	347,241,992	344,931,160	
32	Other Property:Property Class		-	-	-	-	1	0
33	Utilities		2,140	1,024,260,535	20,948,900	1,152,021,469	1,131,072,569	
34	GRAND TOTAL		168,765	32,779,499,595	20,446,600,422	37,149,915,716	47,808,081,141	
35	5 County Median Real Market Value for all Residential Improved Properties							

^{*} With the treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market value terms, so they cannot be excluded.

 $^{^{\}star\star} \text{ Changed property ratios should be calculated separately for each primary property class (e.g., 0-x-x to 8-x-x)}.$