TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2022-23

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**	Total Tax & Fees Imposed
					Land	Improvements			
	Unimproved Real Property								
1	Residential Land Only	1-0-0	4,724	233,915,256	664,918,072	-	443,442,995	0.5300	3,977,740.38
2	Commercial / Industrial Land Only	2-0-0	1,693	212,184,431	809,494,044	-	509,405,193	0.6160	3,590,105.63
3	Tract Land Only	4-0-0	4,239	230,012,417	754,641,777	-	565,844,351	0.5360	2,375,763.69
4	Farm and Range Land	5-0-0	-	-	-	-	-	0.0000	-
5	Non-EFU Farm and Range Land	5-4-0	329	3,956,079	84,268,191	-	6,616,910	0.5360	54,948.31
6	EFU Farm and Range Land	5-5-0	1,293	30,976,312	274,054,010	-	44,335,979	0.5360	374,120.62
7	Highest and Best Use Forest Land Only	6-0-0	3,268	305,173,247	2,548,381,007	-	488,120,583	0.5360	2,923,207.67
8	Designated Forest Land Only	6-4-0	1,748	33,780,539	450,846,942	-	58,722,386	0.5360	390,670.09
9	Multiple Housing Land Only	7-0-0	125	31,013,273	100,424,617	-	64,503,653	0.4280	604,457.83
10	Recreation Land Only	8-0-0	30	621,484	4,236,399	-	1,576,989	0.4260	5,894.30
11	Small Tract Forestland	6-6-0	741	6,061,061	177,135,583	-	11,291,430	0.5360	111,541.87
12	Sub-total of Unimproved Properties		18,190	1,087,694,099	5,868,400,642	-	2,193,860,469		14,408,450.39
	Improved Real Property								
13	Residential Property	1-0-1	90,801	19,900,273,249	8,306,377,866	29,586,093,491	37,686,494,897	0.5300	357,040,410.47
14	Comm. / Industrial (Cnty Resp.) Property	2-0-1	7,252	5,751,811,626	5,780,228,459	15,371,103,247	14,430,144,308	0.6160	82,081,988.00
15	Industrial Property (DOR Resp.)	3-0-3	318	706,227,423	274,839,556	688,999,960	936,614,066	0.9290	11,386,790.95
16	Tract Property	4-0-1	22,803	5,191,677,273	4,020,562,775	5,916,261,454	9,864,579,124	0.5360	61,266,515.43
17	Farm and Range Property	5-0-1	-	-	-	-	-	0.0000	-
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,363	232,853,645	339,111,099	319,561,895	393,982,871	0.5360	2,840,561.92
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,014	537,186,298	881,043,742	710,331,010	869,815,725	0.5360	6,278,284.07
20	Highest and Best Use Forest Property	6-0-1	25	1,650,727	123,671,522	3,706,076	2,521,084	0.5360	18,189.87
21	Designated Forest Property	6-4-1	4,878	721,569,840	899,022,988	1,011,094,254	1,269,209,306	0.5360	8,869,015.89
22	Multiple Housing Property (class 701 or 781)	7-x-1	1,505	2,161,541,557	1,058,890,675	4,967,157,307	5,425,034,057	0.4280	40,800,860.43
23	Recreation Property	8-0-1	108	5,631,980	3,130,323	14,521,190	15,534,111	0.4260	59,262.65
24	Small Tract Forestland	6-6-1	1,208	135,789,494	280,423,985	197,332,799	239,763,263	0.5360	1,663,999.73
25	Miscellaneous Property	0-0-0	2,622	1,708,407	9,378,155	-	2,738,551	1.0000	33,950.57
26	Sub-total of Improved Properties		135,897	35,347,921,519	21,976,681,145	58,786,162,683	71,136,431,363		572,339,829.98
27	**Personal Property**		6,104	826,308,884		841,785,776	839,264,315	0.0000	14,025,028.88
28	**Machinery & Equipment**		355	1,016,937,538	-	1,215,579,685	1,141,490,985	1.0000	16,457,927.09
	Manufactured Structures								
29	Real Property (Land plus Improvements)	0-0-9	3,821	140,337,743	-	308,854,305	306,190,220	0.5300	1,810,910.62
30	Personal Property (Land plus Improvements)	0-1-9	5,020	253,378,417	-	464,706,042	463,477,468	0.5300	4,190,858.32
31	Sub-total of Manufactured Structures		8,841	393,716,160	-	773,560,347	769,667,688		6,001,768.94
32	Other Property:_____ Property Class		-	-	-	-	-	0.0000	
33	Utilities	2410	2,410	1,202,100,760	-	1,398,717,195	1,398,717,195	0.000	16,733,759.16
34	**GRAND TOTAL**		171,797	39,874,678,960	27,845,081,787	63,015,805,686	77,479,432,015		639,966,764.44
35	County Median Real Market Value for all Residential Improved Properties				402,249				

* 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).