

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

County: UMATILLA

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.*

October 05, 2021 10:11 AM

	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	1,703	33,915,408	75,598,507	206,638	69,285,874	70.01
2	Commercial / Industrial Land Only		867	47,207,376	92,906,250	3,336,440	79,997,254	86.45
3	Tract Land Only	4-0-0	600	17,521,915	39,385,210	650	39,385,860	63.20
4	Farm and Range Land	5-0-0	316	3,482,179	10,557,870	25,590	10,143,227	63.20
5	Non-EFU Farm and Range Land	5-4-0	205	763,889	24,942,540	6,010	3,473,386	63.20
6	EFU Farm and Range Land	5-5-0	4,242	219,488,841	856,014,610	725,240	584,866,643	63.20
7	Highest and Best Use Forest Land Only	6-0-0	477	5,664,890	78,256,350	1,020	10,974,358	63.20
8	Designated Forest Land Only	6-4-0	1	4,770	123,690	0	123,690	63.20
9	Multiple Housing Land Only	7-0-0	1	20,830	25,160	0	25,160	70.01
10	Recreation Land Only	8-0-0	271	4,252,626	12,767,510	5,320	12,772,830	63.20
11	Small Tract Forestland	6-6-0	0	0	0	0	0	
12	Sub-total of Unimproved Properties		8,683	332,322,724	1,190,577,697	4,306,908	811,048,282	
	Improved Real Property							
13	Residential Property	1-0-1	15,653	2,049,313,795	704,149,530	2,227,684,016	2,929,178,175	70.01
14	Comm. / Industrial (Cnty Resp.) Property		2,185	753,651,939	255,203,440	645,290,730	898,833,556	86.45
15	Industrial Property (DOR Resp.)	3-0-3	80	284,545,479	19,670,610	270,758,440	290,429,050	86.45
16	Tract Property	4-0-1	4,407	772,137,690	467,519,390	721,429,157	1,187,929,341	63.20
17	Farm and Range Property	5-0-1	195	17,398,485	3,995,200	21,233,870	25,129,753	63.20
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	373	64,154,474	63,887,330	74,525,260	99,298,343	63.20
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,175	527,310,319	1,272,177,360	466,514,245	1,118,890,588	63.20
20	Highest and Best Use Forest Property	6-0-1	118	9,647,585	19,659,640	10,356,984	16,795,559	63.20
21	Designated Forest Property	6-4-1	4	413,260	172,810	366,850	539,660	63.20
22	Multiple Housing Property (class 701 or 781)	7-X-1	162	105,157,681	13,683,310	172,146,520	154,464,456	86.45
23	Recreation Property	8-0-1	918	79,919,083	53,350,660	83,793,125	137,143,785	63.20
24	Small Tract Forestland	6-6-1	0	0	0	0	0	
25	Miscellaneous Property	0-0-0	5	3,795,169	248,580	5,354,020	5,602,600	86.45
26	Sub-total of Improved Properties		27,275	4,667,444,959	2,873,717,860	4,699,453,217	6,864,234,866	
27	Personal Property		925	577,264,480		577,264,480	577,264,480	100.00
28	Machinery & Equipment		140	259,265,165		264,857,895	264,857,895	86.45
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	0	0	0	0	0	
30	Personal Property (Land plus Improvements)	0-1-9	2,426	47,966,090	0	55,017,745	55,017,745	100.0
31	Sub-total of Manufactured Structures		2,426	47,966,090	0	55,017,745	55,017,745	
32	Other Property		2	16,010	16,740	2,260	19,000	0.00
33	Utilities		92	1,167,904,002	0	1,735,422,137	1,735,422,137	
34	GRAND TOTAL		39,543	7,052,183,430	4,064,312,297	7,336,324,642	10,307,864,405	
35	County Median Real Market Value for all Residential Improved Properties				180,650			

* 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).