

**TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2023-24**

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.\*

Total Tax and Fees Imposed should include all taxes, special assessments, fees, and charges imposed (similar to line 4 on Table 8)

PROPERTY CLASS	Class	Number of Account	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**
				Land	Improvements		
<b>Unimproved Real Property</b>							
1 Residential Land Only	1-0-0	4,710	234,048,776	694,755,445	0	470,998,573	0.5040
2 Commercial / Industrial Land Only		1,678	212,056,820	859,783,826	0	534,489,712	0.6070
3 Tract Land Only	4-0-0	4,125	226,567,304	724,693,981	0	538,348,591	0.5160
4 Farm and Range Land	5-0-0	0	0	0	0	0	-
5 Non-EFU Farm and Range Land	5-4-0	317	3,864,259	78,155,991	0	6,247,394	0.5160
6 EFU Farm and Range Land	5-5-0	1,286	31,591,136	260,474,513	0	43,080,914	0.5160
7 Highest and Best Use Forest Land Only	6-0-0	3,279	314,962,258	2,961,717,737	0	568,169,897	0.5160
8 Designated Forest Land Only	6-4-0	1,737	34,462,508	440,835,527	0	62,781,203	0.5160
9 Multiple Housing Land Only	7-0-0	129	37,593,942	114,504,454	0	87,143,132	0.4080
10 Recreation Land Only	8-0-0	30	639,969	4,168,028	0	1,613,792	0.4080
11 Small Tract Forestland	6-6-0	724	5,997,146	169,204,889	0	11,533,008	0.5160
12 Sub-total of Unimproved Properties		18,015	1,101,784,118	6,308,294,391	0	2,324,406,216	
<b>Improved Real Property</b>							
13 Residential Property	1-0-1	91,367	20,691,880,807	9,069,463,408	32,349,723,616	41,200,425,551	0.5040
14 Comm. / Industrial (Cnty Resp.) Property		7,258	5,951,025,125	5,949,145,388	16,464,148,572	15,178,128,242	0.6070
15 Industrial Property (DOR Resp.)	3-0-3	320	726,934,078	303,848,208	735,008,634	1,031,677,127	0.8730
16 Tract Property	4-0-1	22,910	5,415,387,787	3,926,764,826	6,666,177,483	10,518,129,996	0.5160
17 Farm and Range Property	5-0-1	0	0	0	0	0	-
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	1,363	241,394,281	323,293,691	348,640,479	422,463,706	0.5160
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	3,021	557,764,930	856,108,765	786,074,484	941,270,933	0.5160
20 Highest and Best Use Forest Property	6-0-1	23	1,612,905	143,286,880	4,021,660	2,735,252	0.5160
21 Designated Forest Property	6-4-1	4,923	756,738,869	872,318,828	1,107,719,727	1,368,064,593	0.5160
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,520	2,379,549,334	1,242,505,471	5,625,022,238	6,175,455,857	0.4080
23 Recreation Property	8-0-1	108	5,752,282	3,077,515	16,122,378	17,128,351	0.4080
24 Small Tract Forestland	6-6-1	1,215	142,495,892	268,364,073	219,639,542	261,215,546	0.5160
25 Miscellaneous Property	0-0-0	2,647	1,680,973	7,287,857	0	2,684,695	1.0000
26 Sub-total of Improved Properties		136,675	36,872,217,263	22,965,464,910	64,322,298,813	77,119,379,849	
27 Personal Property		5,902	871,011,602		886,736,254	883,901,288	-
28 Machinery & Equipment		372	1,068,441,572		1,238,779,677	1,227,677,141	1.0000
<b>Manufactured Structures</b>							
29 Real Property (Land plus Improvements)	x-x-9	3,588	139,880,659		336,721,254	333,960,231	0.5040
30 Personal Property	0-1-9	5,034	263,405,254	0	543,202,754	539,893,688	0.5040
31 Sub-total of Manufactured Structures		8,622	403,285,913	0	879,924,008	873,853,919	
32 Other Property: _____ Property Class		0	0	0	0	0	-
33 Utilities		2,678	1,209,781,613		1,447,921,352	1,447,921,352	-
34 GRAND TOTAL		172,264	41,526,522,081	29,273,759,301	68,775,660,104	83,877,139,765	
35 County Median Real Market Value for all Residential Improved Properties				433,813			

\* 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).