

Table 7a - Taxable Assessed Value and Real Market Value By Property Class

Tax Year 2022-23

Umatilla County

Taxable assessed values should be net of all exemptions, including veteran's exemptions.

Real Market Values should be net of all exemptions*

	Property Class	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Change Property Ratio**
					Land	Improvements		
	Unimproved Real Property							
1	Residential Land Only	1-0-0	1,927	38,715,855	100,764,434	275,269	93,747,480	62.048
2	Commercial / Industrial Land Only		897	50,487,346	101,281,990	885,200	85,538,708	78.01
3	Tract Land Only	4-0-0	622	18,724,215	51,665,880	206,310	51,872,190	56.52
4	Farm and Range Land	5-0-0	313	3,518,060	10,967,350	25,590	10,443,457	56.52
5	Non-EFU Farm and Range Land	5-4-0	198	700,312	33,302,790	6,320	3,205,907	56.52
6	EFU Farm and Range Land	5-5-0	4,220	225,421,459	870,028,500	409,480	575,747,446	56.52
7	Highest and Best Use Forest Land Only	6-0-0	479	5,844,332	85,505,785	1,710	10,991,073	56.52
8	Designated Forest Land Only	6-4-0	1	4,910	145,220	0	145,220	56.52
9	Multiple Housing Land Only	7-0-0	1	21,450	25,820	0	25,820	62.048
10	Recreation Land Only	8-0-0	268	4,426,843	13,756,030	112,480	13,868,510	56.52
11	Small Tract Forestland	6-6-0	0	0	0	0	0	
12	Sub-total of Unimproved Properties		8,926	347,864,782	1,267,443,799	1,922,359	845,585,811	
	Improved Real Property							
13	Residential Property	1-0-1	15,896	2,163,753,891	764,943,930	2,722,600,793	3,484,410,572	62.048
14	Comm. / Industrial (Cnty Resp.) Property		2,172	809,446,659	283,090,210	786,527,360	1,060,922,086	78.01
15	Industrial Property (DOR Resp.)	3-0-3	52	365,413,364	30,806,070	355,402,540	386,208,610	78.01
16	Tract Property	4-0-1	4,429	803,791,171	584,631,950	842,517,538	1,425,698,300	56.52
17	Farm and Range Property	5-0-1	193	17,801,768	5,045,150	21,586,410	26,470,573	56.52
18	Farm and Range Unzoned Property Spec.	5-4-1	371	67,148,701	83,374,140	87,625,590	115,735,836	56.52
19	Farm and Range Zoned Property Spec.	5-5-1	3,187	551,584,197	1,352,136,540	506,759,205	1,174,664,507	56.52
20	Highest and Best Use Forest Property	6-0-1	118	9,957,070	21,346,700	13,312,280	19,899,836	56.52
21	Designated Forest Property	6-4-1	3	298,340	131,790	310,120	441,910	56.52
22	Multiple Housing Property (class 701 or 781)	7-X-1	171	114,587,296	16,643,410	269,203,750	233,141,106	78.01
23	Recreation Property	8-0-1	919	81,276,990	55,936,798	102,706,393	158,643,191	56.52
24	Small Tract Forestland	6-6-1	0	0	0	0	0	
25	Miscellaneous Property	0-0-0	3	3,764,170	118,940	6,838,630	6,957,570	78.01
26	Sub-total of Improved Properties		27,514	4,988,823,617	3,198,205,628	5,715,390,609	8,093,194,097	
27	Personal Property		860	537,488,110	0	537,488,110	537,488,110	100.00
28	Machinery & Equipment		140	308,160,613	0	321,350,190	321,350,190	78.01
	Manufactured Structures							
29	Real Property (Land plus Improvements)	0-0-9	0	0	0	0	0	
30	Personal Property (Land plus	0-1-9	2,427	51,523,929	0	60,896,815	60,896,815	100.00
31	Sub-total of Manufactured Structures		2,427	51,523,929	0	60,896,815	60,896,815	
32	Other Property		1	2,260	4,970	0	4,970	100.00
33	Utilities		93	1,243,881,178	0	1,989,963,888	1,989,963,888	100.00
34	GRAND TOTAL		39,961	7,477,744,489	4,465,654,397	8,627,011,971	11,848,483,881	
35	County Median Real Market Value for all Residential Improved Properties				212,340			

* 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).