

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

Tax Year 2023-24

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**	Total Tax & Fees Imposed
					Land	Improvements			
	Unimproved Real Property								
1	Residential Land Only	1-0-0	1,918	45,576,663	117,821,264	3,651,930	113,427,020	56.549	857,103.80
2	Commercial / Industrial Land Only		881	54,428,460	130,155,120	1,033,260	104,466,403	65.975	952,681.70
3	Tract Land Only	4-0-0	616	19,848,181	58,134,790	26,480	58,161,270	52.178	295,739.29
4	Farm and Range Land	5-0-0	310	3,798,761	11,000,550	31,110	11,138,446	52.178	56,918.96
5	Non-EFU Farm and Range Land	5-4-0	224	900,784	39,127,880	44,070	5,363,644	52.178	13,889.19
6	EFU Farm and Range Land	5-5-0	4,721	280,134,426	1,286,362,860	11,029,290	1,193,094,618	52.178	3,938,584.49
7	Highest and Best Use Forest Land	6-0-0	477	6,007,960	72,147,375	8,430	13,050,838	52.178	235,636.48
8	Designated Forest Land Only	6-4-0	1	5,050	120,840	0	120,840	52.178	57.64
9	Multiple Housing Land Only	7-0-0	1	22,090	29,550	0	29,550	56.549	411.31
10	Recreation Land Only	8-0-0	263	4,350,520	14,899,990	129,010	15,029,000	52.178	60,179.98
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		9,412	415,072,895	1,729,800,219	15,953,580	1,513,881,629		
	Improved Real Property								
13	Residential Property	1-0-1	16,154	2,282,484,933	858,559,610	3,173,984,890	4,028,940,616	56.549	43,752,335.54
14	Comm. / Industrial (Cnty Resp.)		2,189	846,834,064	300,177,000	1,005,260,852	1,298,807,827	65.975	15,153,877.30
15	Industrial Property (DOR Resp.)	3-0-3	49	426,490,080	33,748,430	418,981,280	452,729,710	65.975	6,723,249.10
16	Tract Property	4-0-1	4,438	838,048,462	640,139,370	970,759,232	1,609,459,628	52.178	12,220,157.87
17	Farm and Range Property	5-0-1	190	17,962,933	4,545,810	22,099,860	26,491,238	52.178	249,395.35
18	Farm and Range Unzoned Property	5-4-1	358	68,979,948	80,886,520	99,350,700	129,838,202	52.178	1,028,637.00
19	Farm and Range Zoned Property	5-5-1	2,665	545,340,731	1,078,966,510	553,246,669	1,259,906,961	52.178	7,405,329.98
20	Highest and Best Use Forest Property	6-0-1	120	10,332,249	20,270,640	13,715,120	20,688,420	52.178	161,335.95
21	Designated Forest Property	6-4-1	3	307,270	152,120	369,180	521,300	52.178	4,934.10
22	Multiple Housing Property (class 701	7-X-1	185	127,718,213	18,565,200	299,073,490	256,765,029	56.549	2,519,460.63
23	Recreation Property	8-0-1	923	85,466,906	61,841,158	115,682,722	177,523,880	52.178	1,120,129.54
24	Small Tract Forestland	6-6-1	0	0	0	0	0		
25	Miscellaneous Property	0-0-0	5	4,008,760	205,590	9,449,230	9,654,820	65.975	84,427.24
26	Sub-total of Improved Properties		27,279	5,253,974,549	3,098,057,958	6,681,973,225	9,271,327,631		
27	Personal Property		853	554,190,189	0	555,090,000	555,090,000	100.00	8,706,435.98
28	Machinery & Equipment		122	284,474,240	0	290,504,080	290,504,080	65.975	4,528,140.48
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus	0-1-9	2,407	56,091,837	0	66,551,028	66,551,028	94.836	921,345.03
31	Sub-total of Manufactured Structures		2,407	56,091,837	0	66,551,028	66,551,028		
32	Other Property		1	2,320	4,970	0	4,970	100.00	35.36
33	Utilities		97	1,175,586,892	0	1,868,752,250	1,868,752,250	100.00	16,208,301.86
34	GRAND TOTAL		40,171	7,739,392,922	4,827,863,147	9,478,824,163	13,566,111,588		
35	County Median Real Market Value for all Residential Improved Properties				244,830				

* 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).