

**TABLE 7a---TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2020-21**

**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.\*

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	PROPERTY CLASS	Class	Number of Accounts	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	1,776	32,930,184	70,476,836	2,281,479	66,200,000	74.97	
2	Commercial / Industrial Land Only		883	39,825,242	82,842,630	949,110	71,865,877	87.05	
3	Tract Land Only	4-0-0	613	17,403,544	36,395,230	650	36,395,880	67.48	
4	Farm and Range Land	5-0-0	331	3,549,465	9,017,520	25,590	8,613,869	67.48	
5	Non-EFU Farm and Range Land	5-4-0	201	685,753	22,019,510	6,020	3,099,679	67.48	
6	EFU Farm and Range Land	5-5-0	4,282	216,537,655	835,624,200	958,110	561,009,421	67.48	
7	Highest and Best Use Forest Land Only	6-0-0	479	5,501,552	63,447,620	1,170	10,051,063	67.48	
8	Designated Forest Land Only	6-4-0	2	18,565	324,230	0	341,060	67.48	
9	Multiple Housing Land Only	7-0-0	1	20,230	22,320	0	22,320	74.97	
10	Recreation Land Only	8-0-0	273	4,023,922	11,770,480	3,370	11,773,850	67.48	
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		8,841	320,496,112	1,131,940,576	4,225,499	769,373,019		
	<b>Improved Real Property</b>								
13	Residential Property	1-0-1	15,434	1,949,798,367	638,467,440	1,971,532,695	2,607,302,380	74.97	
14	Comm. / Industrial (Cnty Resp.) Property		2,193	723,586,312	251,574,790	612,772,867	862,967,373	87.05	
15	Industrial Property (DOR Resp.)	3-0-3	48	238,682,699	14,855,830	227,817,740	242,673,570	87.05	
16	Tract Property	4-0-1	4,394	742,201,158	431,111,060	640,954,387	1,071,099,061	67.48	
17	Farm and Range Property	5-0-1	195	16,857,252	4,203,840	20,834,560	24,950,101	67.48	
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	362	58,912,127	57,840,460	64,581,040	87,856,946	67.48	
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	3,169	505,311,741	1,189,392,100	409,488,893	1,039,604,895	67.48	
20	Highest and Best Use Forest Property	6-0-1	116	9,346,289	16,745,580	9,594,234	15,512,335	67.48	
21	Designated Forest Property	6-4-1	4	401,240	160,350	357,090	517,440	67.48	
22	Multiple Housing Property (class 701 or 781)	7-X-1	159	104,336,619	12,661,550	167,745,280	156,120,349	87.05	
23	Recreation Property	8-0-1	914	76,779,803	50,652,420	74,687,972	125,340,392	67.48	
24	Small Tract Forestland	6-6-1	0	0	0	0	0		
25	Miscellaneous Property	0-0-0	8	4,009,260	387,570	6,031,340	6,418,910	100.00	
26	Sub-total of Improved Properties		26,996	4,430,222,867	2,668,052,990	4,206,398,098	6,240,363,752		
27	<b>Personal Property</b>		1,050	524,740,480		524,740,480	524,740,480	100.00	
28	<b>Machinery &amp; Equipment</b>		141	234,160,891		241,292,501	241,292,501	87.05	
	<b>Manufactured Structures</b>								
29	Real Property (Land plus Improvements)	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus Improvements)	0-1-9	2,428	44,831,482	0	50,836,144	50,836,144	100.0	
31	Sub-total of Manufactured Structures		2,428	44,831,482	0	50,836,144	50,836,144		
32	Other Property		2	13,510	13,270	2,280	15,550	0.00	
33	Utilities		201	1,194,173,035	0	1,680,129,944	1,680,129,944		
34	<b>GRAND TOTAL</b>		39,659	6,748,638,377	3,800,006,836	6,707,624,946	9,506,751,390		
35	County Median Real Market Value for all Residential Improved Properties					162,059			

\* 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).