

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

Tax Year 2025-26

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	1,933	45,083,689	121,703,918	848,840	114,970,214	57.978	815,753.85
2	Commercial / Industrial Land Only		797	53,630,513	122,979,217	2,037,250	104,980,328	63.00	911,919.22
3	Tract Land Only	4-0-0	547	18,747,615	48,689,810	191,990	48,881,800	52.361	269,917.99
4	Farm and Range Land	5-0-0	325	4,864,959	11,654,930	78,980	10,953,787	52.361	67,915.84
5	Non-EFU Farm and Range Land	5-4-0	225	794,578	37,674,000	50,700	4,120,919	52.361	12,745.85
6	EFU Farm and Range Land	5-5-0	4,646	301,204,872	1,306,291,900	11,082,520	838,753,965	52.361	4,051,901.46
7	Highest and Best Use Forest Land	6-0-0	420	6,229,434	61,204,275	247,030	12,548,355	52.361	224,449.55
8	Designated Forest Land Only	6-4-0	0	0	0	0	0		
9	Multiple Housing Land Only	7-0-0	2	178,420	241,270	0	241,270	57.978	3,635.03
10	Recreation Land Only	8-0-0	259	4,715,454	13,073,170	63,460	13,136,630	52.361	64,229.50
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		9,154	435,449,534	1,723,512,490	14,600,770	1,148,587,268		
	Improved Real Property								
13	Residential Property	1-0-1	16,633	2,518,425,089	970,511,080	3,369,894,514	4,334,452,057	57.978	47,197,093.33
14	Comm. / Industrial (Cnty Resp.)		2,331	939,422,017	358,028,240	1,213,422,922	1,565,099,027	63.00	16,267,941.64
15	Industrial Property (DOR Resp.)	3-0-3	51	486,891,800	54,776,160	1,011,819,886	1,066,596,046	100.00	7,555,348.88
16	Tract Property	4-0-1	4,427	900,851,980	620,417,460	1,118,010,029	1,736,383,920	52.361	12,774,341.12
17	Farm and Range Property	5-0-1	175	17,099,982	4,185,960	20,645,740	24,682,410	52.361	230,813.89
18	Farm and Range Unzoned Property	5-4-1	379	78,501,125	83,176,650	107,154,660	137,421,339	52.361	1,134,155.18
19	Farm and Range Zoned Property	5-5-1	2,636	577,983,788	1,067,777,950	566,643,875	1,118,154,903	52.361	7,592,498.44
20	Highest and Best Use Forest Property	6-0-1	124	11,887,521	22,076,260	16,224,200	24,051,199	52.361	185,726.51
21	Designated Forest Property	6-4-1	0	0	0	0	0		
22	Multiple Housing Property (class 701	7-X-1	192	159,966,723	18,780,360	391,363,610	330,511,967	57.978	3,050,953.71
23	Recreation Property	8-0-1	897	93,099,314	56,748,218	147,756,851	204,343,744	52.361	1,211,727.34
24	Small Tract Forestland	6-6-1	0	0	0	0	0		
25	Miscellaneous Property	0-0-0	2	3,920,320	12,540	10,104,180	10,116,720	63.00	81,265.87
26	Sub-total of Improved Properties		27,847	5,788,049,659	3,256,490,878	7,973,040,467	10,551,813,332		
27	Personal Property		901	402,161,639	0	402,891,320	402,891,320	100.00	6,337,062.29
28	Machinery & Equipment		92	319,357,679	0	322,655,410	322,655,410	63.00	5,006,242.51
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus	0-1-9	2,340	64,485,291	0	94,041,418	94,041,418	70.728	1,062,857.55
31	Sub-total of Manufactured Structures		3	0	184,000	0	184,000	0.00	1,645.52
31	Sub-total of Manufactured Structures		2,340	64,485,291	0	94,041,418	94,041,418		
32	Other Property		3	758,420	195,980	1,108,080	1,304,060	100.00	9,006.01
33	Utilities		100	1,748,436,310	0	2,487,122,285	2,487,122,285	100.00	23,955,582.37
34	GRAND TOTAL		40,437	8,758,698,532	4,980,199,348	11,295,459,750	15,008,415,093		
35	County Median Real Market Value for all Residential Improved Properties				257,270				

* 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).