

**TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS**  
**Tax Year 2024-25**

County: **CLACKAMAS**

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**	Total Tax & Fees Imposed
				Land	Improvements			
<b>Unimproved Real Property</b>								
1 Residential Land Only	1-0-0	8,619	256,035,626	807,631,021	0	569,639,362	0.534	4,553,634.88
2 Commercial / Industrial Land Only		946	135,184,034	479,976,275	0	313,081,778	0.602	2,410,345.46
3 Tract Land Only	4-0-0	1,592	108,636,828	1,152,514,398	0	246,162,944	0.521	1,768,604.19
4 Farm and Range Land	5-0-0							
5 Non-EFU Farm and Range Land	5-4-0	463	4,584,891	195,319,355	0	17,321,533	0.578	69,131.42
6 EFU Farm and Range Land	5-5-0	1,717	36,804,809	782,638,365	0	99,749,252	0.578	558,426.69
7 Highest and Best Use Forest Land Only	6-0-0							
8 Designated Forest Land Only	6-4-0	2,589	107,480,440	1,076,050,703	0	212,274,546	0.567	1,733,473.08
9 Multiple Housing Land Only	7-0-0	108	28,808,332	80,827,391	0	62,082,856	0.487	546,334.11
10 Recreation Land Only	8-0-0	1,668	44,742,454	340,745,842	0	111,803,869	0.460	549,276.41
11 Small Tract Forestland	6-6-0	377	5,508,076	156,155,477	100,390	13,312,952	0.567	109,306.21
12 Sub-total of Unimproved Properties		18,079	727,785,490	5,071,858,827	100,390	1,645,429,092		12,298,532.45
<b>Improved Real Property</b>								
13 Residential Property	1-0-1	116,209	40,204,644,930	30,993,960,479	45,716,890,420	75,541,343,169	0.534	738,884,992.57
14 Comm. / Industrial (Cnty Resp.) Property		5,433	8,176,541,339	5,336,096,341	13,033,016,650	13,568,323,432	0.602	151,377,774.82
15 Industrial Property (DOR Resp.)	3-0-3	421	571,115,746	232,100,959	486,086,390	675,176,780	0.851	10,117,977.31
16 Tract Property	4-0-1	6,117	2,710,179,310	3,488,295,411	8,030,568,400	5,183,410,209	0.521	40,447,027.94
17 Farm and Range Property	5-0-1							
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	2,116	825,312,089	1,201,272,119	1,083,537,590	1,442,254,081	0.578	12,532,564.96
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	4,090	1,472,089,761	2,593,394,093	2,127,530,230	2,637,253,095	0.578	21,131,672.68
20 Highest and Best Use Forest Property	6-0-1							
21 Designated Forest Property	6-4-1	5,392	1,910,233,127	2,869,267,315	2,513,281,030	3,372,656,492	0.567	27,682,528.08
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,139	3,740,943,769	1,866,631,973	6,275,149,520	7,639,955,122	0.487	69,616,167.62
23 Recreation Property	8-0-1	3,588	852,783,669	623,157,973	1,321,917,150	1,844,619,299	0.460	12,298,212.11
24 Small Tract Forestland	6-6-1	425	123,904,825	259,461,645	180,811,670	222,353,768	0.567	1,763,585.97
25 Miscellaneous Property	0-0-0	696	111,347,456	42,258,564	166,553,730	191,413,724	0.477	1,652,216.87
26 Sub-total of Improved Properties		145,626	60,699,096,021	49,505,896,872	80,935,342,780	112,318,759,171		1,087,504,720.93
27 Personal Property		6,692	1,263,156,810		1,342,106,104	1,263,156,810	1.000	21,974,919.29
28 Machinery & Equipment		202	951,806,959		963,456,280	951,813,570	1.000	15,926,029.03
<b>Manufactured Structures</b>								
29 Real Property (Land plus Improvements)	x-x-9	1,254	49,270,365		90,808,810	89,612,520	0.534	702,866.79
30 Personal Property	0-1-9	4,655	225,582,841		427,042,990	426,079,400	0.534	3,743,735.85
31 Sub-total of Manufactured Structures		5,909	274,853,206		517,851,800	515,691,920		4,446,602.64
32 Other Property:								
Property Class								
33 Utilities		2,488	2,235,411,740	0	2,317,695,193	2,317,695,193		34,020,614.97
34 <b>GRAND TOTAL</b>		178,996	66,152,110,226	54,577,755,699	86,076,552,547	119,012,545,756		1,176,171,419.31
35 County Median Real Market Value for all Residential Improved Properties				581,632				