TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2022-23

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* Land	Real Market Value* Improvements	Measure 5 Value*	Changed Property Ratio**
	Unimproved Real Property							
1	Residential Land Only	1-0-0	7,118	261,211,408	582,020,437	0	582,020,437	0.529
2	Commercial / Industrial Land Only		630	132,568,980	298,363,374	0	298,363,374	0.597
3	Tract Land Only	4-0-0	778	109,056,477	248,328,842	0	248,328,842	0.514
4	Farm and Range Land	5-0-0						
5	Non-EFU Farm and Range Land	5-4-0	490	4,371,433	201,848,479	0	17,189,112	0.569
6	EFU Farm and Range Land	5-5-0	1,745	34,373,213	755,484,046	0	96,474,465	0.569
7	Highest and Best Use Forest Land Only	6-0-0						
8	Designated Forest Land Only	6-4-0	2,637	102,302,128	1,038,506,882	0	182,783,614	0.556
9	Multiple Housing Land Only	7-0-0	80	23,487,919	59,140,443	0	59,140,443	0.464
10	Recreation Land Only	8-0-0	1,447	44,401,293	106,637,593	0	106,637,593	0.474
11	Small Tract Forestland	6-6-0	386	5,200,625	154,072,945	0	12,223,252	0.556
12	Sub-total of Unimproved Properties		15,311	716,973,476	3,444,403,041	0	1,603,161,132	
	Improved Real Property							
13	Residential Property	1-0-1	113,546	###########	28,606,645,934	41,713,504,510	70,313,695,956	0.529
14	Comm. / Industrial (Cnty Resp.) Property		4,825	7,649,417,598	4,290,378,900	8,415,131,180	12,705,510,080	0.597
15	Industrial Property (DOR Resp.)	3-0-3	416	493,149,182	209,490,980	361,343,900	570,252,406	0.871
16	Tract Property	4-0-1	5,629	2,548,483,756	2,458,345,463	2,469,121,150	4,927,466,613	0.514
17	Farm and Range Property	5-0-1						
18	Farm and Range Unzoned Property Spec. Assessed	5-4-1	2,072	745,248,045	1,115,944,757	983,959,420	1,316,289,739	0.569
19	Farm and Range Zoned Property Spec. Assessed	5-5-1	4,034	1,332,413,342	2,415,317,879	1,947,521,170	2,428,973,257	0.569
20	Highest and Best Use Forest Property	6-0-1						
21	Designated Forest Property	6-4-1	5,302	1,736,969,289	2,681,317,034	2,315,513,450	3,113,532,199	0.556
22	Multiple Housing Property (class 701 or 781)	7-x-1	1,058	3,305,025,229	1,668,969,459	5,454,331,287	7,123,330,109	0.464
23	Recreation Property	8-0-1	3,501	783,134,682	540,684,176	1,106,362,030	1,647,046,206	0.474
24	Small Tract Forestland	6-6-1	424	116,452,682	245,866,463	174,044,680	213,843,793	0.556
25	Miscellaneous Property	0-0-0	695	110,555,831	44,251,953	142,436,181	172,755,805	1.000
26	Sub-total of Improved Properties		141,502	###########	44,277,212,998	65,083,268,958	104,532,696,163	
27	**Personal Property**		8,425	1,125,617,600		1,125,617,600	1,125,617,600	1.000
28	**Machinery & Equipment**		191	865,245,495		865,306,660	865,306,660	1.000
	Manufactured Structures							
29	Real Property (Land plus Improvements)	x-x-9	1,256	45,622,278	0	74,036,470	74,036,470	0.529
30	Personal Property	0-1-9	4,785	212,795,869	0	343,773,250	343,773,250	0.529
31	Sub-total of Manufactured Structures		6,041	258,418,147	0	417,809,720	417,809,720	
32	Other Property:_____ Property Class							
33	Utilities		2,050	2,077,674,284	0	2,105,744,835	2,105,744,835	
34	**GRAND TOTAL**		173,520	###########	47,721,616,039	69,597,747,773	110,650,336,110	
35	County Median Real Market Value for all Residential Improved Properties				559,181			

* With the treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market value 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).