

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS

Tax Year 2021-22

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.*

PROPERTY CLASS	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**
				Land	Improvements		
Unimproved Real Property							
1 Residential Land Only	1-0-0	9,177	300,119,608	757,867,836	0	573,789,773	0.603
2 Commercial / Industrial Land Only		958	143,031,313	448,568,052	0	307,670,874	0.613
3 Tract Land Only	4-0-0	1,640	102,725,960	904,458,259	0	204,624,398	0.597
4 Farm and Range Land	5-0-0						
5 Non-EFU Farm and Range Land	5-4-0	512	4,245,680	206,398,200	0	16,702,074	0.657
6 EFU Farm and Range Land	5-5-0	1,769	32,742,396	634,926,000	0	94,903,555	0.657
7 Highest and Best Use Forest Land Only	6-0-0						
8 Designated Forest Land Only	6-4-0	2,670	98,827,384	880,537,654	0	170,541,925	0.647
9 Multiple Housing Land Only	7-0-0	100	10,548,472	40,479,603	0	26,313,038	0.537
10 Recreation Land Only	8-0-0	1,727	43,586,786	262,567,053	0	88,159,768	0.564
11 Small Tract Forestland	6-6-0	397	5,447,355	130,466,580	336,530	11,271,561	0.647
12 Sub-total of Unimproved Properties		18,950	741,274,954	4,266,269,237	336,530	1,493,976,966	
Improved Real Property							
13 Residential Property	1-0-1	113,301	35,434,928,479	#####	#####	58,969,324,987	0.603
14 Comm. / Industrial (Cnty Resp.) Property		5,447	7,410,017,264	4,623,122,708	#####	12,034,575,502	0.613
15 Industrial Property (DOR Resp.)	3-0-3	417	447,965,872	197,157,774	331,326,890	494,976,189	0.950
16 Tract Property	4-0-1	6,161	2,476,338,114	2,786,468,819	6,010,429,140	4,134,302,898	0.597
17 Farm and Range Property	5-0-1						
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	2,047	705,007,386	929,420,770	803,720,810	1,083,974,657	0.657
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	4,012	1,255,414,660	2,015,942,049	1,594,074,730	2,028,379,740	0.657
20 Highest and Best Use Forest Property	6-0-1						
21 Designated Forest Property	6-4-1	5,263	1,651,987,868	2,208,231,794	1,896,859,780	2,564,348,679	0.647
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,106	3,021,181,707	1,396,487,697	4,522,072,460	5,601,299,006	0.537
23 Recreation Property	8-0-1	3,521	750,565,489	451,492,505	950,292,610	1,327,278,453	0.564
24 Small Tract Forestland	6-6-1	422	110,997,218	202,819,519	142,025,140	175,066,489	0.647
25 Miscellaneous Property	0-0-0	703	106,804,508	40,778,390	125,337,970	149,973,926	1.000
26 Sub-total of Improved Properties		142,400	53,371,208,565	#####	#####	88,563,500,526	
27 Personal Property		9,404	1,148,149,666		1,209,811,547	1,148,149,666	
28 Machinery & Equipment		203	771,644,222		820,624,560	771,645,220	1.000
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	1,290	43,425,124	0	60,800,340	59,968,840	0.603
30 Personal Property (Land plus Improvements)	0-1-9	4,723	201,182,122	0	277,319,530	276,270,130	0.603
31 Sub-total of Manufactured Structures		6,013	244,607,246	0	338,119,870	336,238,970	
32 Other Property: _____ Property Class							
33 Utilities		1,956	1,933,681,700	0	1,953,000,061	1,953,000,061	
34 GRAND TOTAL		178,926	58,210,566,353	#####	#####	94,266,511,409	
35 County Median Real Market Value for all Residential Improved Properties				472,985			

* 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).