

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

Tax Year 2024-25

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	2,007	45,490,291	112,739,512	3,620,200	109,054,368	57.528	829,281.41
2	Commercial / Industrial Land Only		868	56,148,004	145,674,337	701,540	122,929,533	63.795	986,124.57
3	Tract Land Only	4-0-0	574	19,712,957	51,949,580	83,620	52,033,200	53.963	288,953.44
4	Farm and Range Land	5-0-0	319	4,725,313	11,897,060	199,480	11,619,474	53.963	67,316.72
5	Non-EFU Farm and Range Land	5-4-0	217	787,640	35,437,790	31,460	4,346,767	53.963	11,550.94
6	EFU Farm and Range Land	5-5-0	4,661	291,825,253	1,281,435,970	11,137,280	974,288,371	53.963	4,068,605.19
7	Highest and Best Use Forest Land	6-0-0	420	5,880,176	60,722,685	17,790	12,100,904	53.963	221,651.47
8	Designated Forest Land Only	6-4-0	1	5,200	106,000	0	106,000	53.963	58.85
9	Multiple Housing Land Only	7-0-0	1	18,850	18,850	0	18,850	57.528	333.13
10	Recreation Land Only	8-0-0	259	4,352,185	13,997,220	12,390	14,009,610	53.963	59,829.35
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		9,327	428,945,869	1,713,979,004	15,803,760	1,300,507,077		
	Improved Real Property								
13	Residential Property	1-0-1	16,392	2,397,748,679	893,801,920	3,274,714,553	4,164,028,638	57.528	45,252,824.22
14	Comm. / Industrial (Cnty Resp.)		2,238	881,941,059	358,120,870	1,091,184,434	1,442,339,488	63.795	15,475,835.97
15	Industrial Property (DOR Resp.)	3-0-3	50	469,358,860	48,241,330	1,026,912,410	1,075,153,740	63.795	7,614,432.13
16	Tract Property	4-0-1	4,448	874,553,923	615,219,600	1,020,080,655	1,633,818,096	53.963	12,525,498.17
17	Farm and Range Property	5-0-1	185	18,566,355	4,175,840	22,451,260	26,485,647	53.963	253,317.05
18	Farm and Range Unzoned Property	5-4-1	357	71,016,540	76,282,140	98,123,400	127,072,511	53.963	1,032,801.85
19	Farm and Range Zoned Property	5-5-1	2,651	560,536,686	1,065,849,940	546,014,269	1,164,816,617	53.963	7,527,453.57
20	Highest and Best Use Forest Property	6-0-1	123	11,325,911	23,254,400	14,003,500	21,856,137	53.963	183,252.94
21	Designated Forest Property	6-4-1	3	316,470	139,130	359,400	498,530	53.963	5,054.83
22	Multiple Housing Property (class 701	7-X-1	186	146,422,292	18,286,260	426,768,160	362,538,511	57.528	2,819,308.72
23	Recreation Property	8-0-1	904	88,683,080	60,967,368	109,759,256	170,634,686	53.963	1,157,911.80
24	Small Tract Forestland	6-6-1	0	0	0	0	0		
25	Miscellaneous Property	0-0-0	5	4,109,860	184,410	9,483,550	9,667,960	63.795	84,274.83
26	Sub-total of Improved Properties		27,542	5,524,579,715	3,164,523,208	7,639,854,847	10,198,910,561		
27	Personal Property		897	465,196,845	0	468,353,870	468,353,870	100.00	7,366,108.54
28	Machinery & Equipment		116	299,347,830	0	303,995,640	303,995,640	63.795	4,691,752.94
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus	0-1-9	2,367	58,241,624	0	67,682,784	67,621,492	96.765	938,181.51
31	Sub-total of Manufactured Structures		2,367	58,241,624	0	67,682,784	67,621,492		
32	Other Property		2	420,490	139,130	388,430	527,560	100.00	4,685.92
33	Utilities		100	1,476,971,654	0	2,230,823,510	2,230,823,510	100.00	20,561,698.11
34	GRAND TOTAL		40,351	8,253,704,027	4,878,641,342	10,726,902,841	14,570,739,710		
35	County Median Real Market Value for all Residential Improved Properties				250,490				

* 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).