

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

Tax Year 2026-27

UNION

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	386	10,976,955	23,106,130	162,840	23,268,970	50.966	179,436.23
2	Commercial / Industrial Land Only		156	8,467,638	12,494,980	801,990	13,296,970	78.792	126,322.66
3	Tract Land Only	4-0-0	177	10,134,373	20,719,790	0	20,719,790	55.322	151,203.64
4	Farm and Range Land	5-0-0	129	7,183,756	29,879,780	0	14,306,857	71.633	244,117.71
5	Non-EFU Farm and Range Land	5-4-0	180	1,159,427	27,074,640	50,890	2,800,125	55.322	14,476.67
6	EFU Farm and Range Land	5-5-0	1,513	53,273,615	263,522,320	64,920	104,243,128	71.633	805,210.16
7	Highest and Best Use Forest Land	6-0-0	174	3,731,973	17,561,680	0	7,471,250	56.74	123,485.22
8	Designated Forest Land Only	6-4-0	135	564,463	15,325,960	0	1,258,776	55.322	14,904.25
9	Multiple Housing Land Only	7-0-0	0	0	0	0	0		
10	Recreation Land Only	8-0-0	26	736,180	1,826,600	0	1,826,600	49.055	8,641.80
11	Small Tract Forestland	6-6-0	38	79,044	3,691,390	0	165,648	55.322	8,217.87
12	Sub-total of Unimproved Properties		2,914	96,307,424	415,203,270	1,080,640	189,358,114		
	Improved Real Property								
13	Residential Property	1-0-1	6,786	990,404,307	534,441,930	1,438,904,110	1,973,346,040	50.966	16,742,661.24
14	Comm. / Industrial (Cnty Resp.)		938	378,926,463	101,460,471	355,660,630	457,121,101	78.792	5,801,181.02
15	Industrial Property (DOR Resp.)	3-0-3	22	31,160,424	5,191,840	29,596,744	34,788,584	100.00	374,678.95
16	Tract Property	4-0-1	1,193	287,936,640	178,109,370	360,497,310	538,606,680	55.322	3,456,304.19
17	Farm and Range Property	5-0-1	32	6,314,980	1,905,050	6,358,760	8,263,810	71.633	71,223.73
18	Farm and Range Unzoned Property	5-4-1	515	125,063,987	106,173,480	172,557,480	221,205,436	55.322	1,468,933.64
19	Farm and Range Zoned Property	5-5-1	1,345	324,162,724	362,642,320	390,396,560	516,842,981	71.633	3,758,753.64
20	Highest and Best Use Forest Property	6-0-1	56	8,313,345	8,629,520	9,149,600	12,722,562	56.74	126,092.52
21	Designated Forest Property	6-4-1	236	46,446,812	52,120,990	66,301,730	77,237,570	55.322	537,735.00
22	Multiple Housing Property (class 701	7-X-1	94	48,410,772	16,771,560	62,816,840	79,588,400	62.409	868,571.06
23	Recreation Property	8-0-1	150	8,501,070	3,550,130	13,799,990	17,350,120	49.055	91,973.74
24	Small Tract Forestland	6-6-1	29	6,817,437	5,804,170	9,598,010	10,087,759	55.322	86,722.31
25	Miscellaneous Property	0-0-0	6	570,980	251,180	577,020	828,200	100.00	9,355.53
26	Sub-total of Improved Properties		11,402	2,263,029,941	1,377,052,011	2,916,214,784	3,947,989,243		
27	Personal Property		480	53,331,269	0	53,859,400	53,859,400	100.00	802,412.42
28	Machinery & Equipment		0	0	0	0	0		
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus	0-1-9	385	14,337,080	0	24,844,090	24,844,090	50.038	232,477.04
31	Sub-total of Manufactured Structures		385	14,337,080	0	24,844,090	24,844,090		
32	Other Property		0	0	0	0	0		
33	Utilities		73	288,231,547	0	380,107,736	380,107,736	78.792	3,455,236.35
34	GRAND TOTAL		15,254	2,715,237,261	1,792,255,281	3,376,106,650	4,596,158,583		
35	County Median Real Market Value for all Residential Improved Properties				297,155				

* 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).