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

Tax Year 2026-27

UMATILLA

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	1,960	44,317,440	112,722,818	1,116,670	106,668,768	57.069	799,874.81
2	Commercial / Industrial Land Only		744	59,582,006	142,104,815	1,960,830	124,234,597	51.834	1,006,330.81
3	Tract Land Only	4-0-0	581	19,813,520	51,404,640	626,410	52,031,050	53.178	295,122.86
4	Farm and Range Land	5-0-0	327	5,371,768	24,572,290	75,900	22,794,079	53.178	79,886.35
5	Non-EFU Farm and Range Land	5-4-0	222	699,508	39,159,480	53,960	3,030,186	53.178	10,382.36
6	EFU Farm and Range Land	5-5-0	4,597	307,974,435	1,682,066,670	14,805,670	701,627,249	53.178	4,161,713.80
7	Highest and Best Use Forest Land	6-0-0	407	6,341,724	75,136,465	262,750	12,266,657	53.178	228,377.97
8	Designated Forest Land Only	6-4-0	0	0	0	0	0		
9	Multiple Housing Land Only	7-0-0	2	183,330	221,700	0	221,700	57.069	3,715.05
10	Recreation Land Only	8-0-0	238	4,411,850	8,564,440	76,200	8,640,640	53.178	59,160.84
11	Small Tract Forestland	6-6-0	0	0	0	0	0		
12	Sub-total of Unimproved Properties		9,078	448,695,581	2,135,953,318	18,978,390	1,031,514,926		
	Improved Real Property								
13	Residential Property	1-0-1	16,775	2,617,371,084	956,456,980	3,633,233,618	4,581,677,665	57.069	48,806,612.64
14	Comm. / Industrial (Cnty Resp.)		2,402	1,018,128,864	418,323,140	1,247,832,053	1,660,735,872	51.834	17,677,388.95
15	Industrial Property (DOR Resp.)	3-0-3	52	439,333,705	54,840,695	1,161,299,416	1,216,140,111	51.834	6,905,634.57
16	Tract Property	4-0-1	4,495	939,340,353	653,828,050	1,129,452,098	1,779,838,095	53.178	13,272,137.99
17	Farm and Range Property	5-0-1	175	17,917,686	6,800,510	21,715,990	28,354,061	53.178	243,128.11
18	Farm and Range Unzoned Property	5-4-1	370	79,412,537	83,494,590	105,242,470	133,628,931	53.178	1,144,015.52
19	Farm and Range Zoned Property	5-5-1	2,632	592,847,448	1,338,759,040	602,732,111	1,071,871,952	53.178	7,801,394.58
20	Highest and Best Use Forest Property	6-0-1	124	12,344,751	24,934,400	16,911,550	25,308,781	53.178	192,704.84
21	Designated Forest Property	6-4-1	2	14,800	27,830	0	27,830	53.178	164.09
22	Multiple Housing Property (class 701	7-X-1	329	193,809,071	21,568,610	459,312,490	395,531,940	57.069	3,667,123.75
23	Recreation Property	8-0-1	861	93,805,188	45,369,588	147,335,274	192,574,814	53.178	1,226,418.52
24	Small Tract Forestland	6-6-1	0	0	0	0	0		
25	Miscellaneous Property	0-0-0	3	4,832,920	387,020	8,219,200	8,606,220	51.834	97,791.70
26	Sub-total of Improved Properties		28,220	6,009,158,407	3,604,790,453	8,533,286,270	11,094,296,272		
27	**Personal Property**		841	392,694,995	0	398,028,630	398,028,630	100.00	6,408,840.11
28	**Machinery & Equipment**		76	399,592,997	0	523,762,603	523,762,603	100.00	6,417,285.56
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	0	0	0	0	0		
30	Personal Property (Land plus	0-1-9	2,300	67,427,956	0	92,548,835	92,451,299	100.00	1,094,441.94
31	Sub-total of Manufactured Structures		1	0	76,000	0	76,000	0.00	0.00
31	Sub-total of Manufactured Structures		2,300	67,427,956	0	92,548,835	92,451,299		
32	Other Property		3	781,150	195,980	1,605,530	1,801,510	100.00	9,286.17
33	Utilities		101	1,804,789,769	0	2,373,900,267	2,373,900,267	100.00	24,609,111.23
34	**GRAND TOTAL**		40,619	9,123,140,855	5,740,939,751	11,942,110,525	15,515,755,507		
35	County Median Real Market Value for all Residential Improved Properties				271,720				

* 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).