

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2003-04 (THOUSANDS OF DOLLARS)  
BY COUNTY AND PROPERTY CLASS

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	272,257	71,549	100,727	80,248	160,700	12,801	26,716	6,811	182,459	914,269
BENTON	2,301,732	699,836	569,907	732,524	374,529	933	167,289	44,784	113,300	5,004,834
CLACKAMAS	15,710,651	3,641,931	1,660,244	1,425,281	1,681,772	469,742	718,447	220,201	841,656	26,369,925
CLATSOP	1,989,980	467,220	281,288	53,516	477,045	62,686	98,368	28,678	122,571	3,581,351
COLUMBIA	861,906	173,842	284,316	684,842	436,456	12,957	50,661	136,821	339,526	2,981,325
COOS	1,788,399	567,188	160,970	56,243	354,433	53,025	91,907	71,651	136,327	3,280,143
CROOK	512,564	96,858	83,356	88,034	155,773	21,713	29,375	12,936	49,813	1,050,423
CURRY	1,003,802	304,634	41,735	205,906	138,929	881	36,405	67,625	28,766	1,828,684
DESCHUTES	3,903,866	1,608,306	431,431	2,593,712	325,275	1,608,419	289,950	71,002	327,493	11,159,454
DOUGLAS	2,687,022	702,554	341,108	141,445	800,224	42,694	199,936	153,172	360,027	5,428,183
GILLIAM	26,506	6,404	26,473	4,097	75,215	99	19,310	1,075	60,119	219,296
GRANT	82,477	39,572	14,755	77,054	94,823	6,601	12,050	5,122	11,186	343,639
HARNEY	94,251	45,640	14,022	23,579	106,442	1,011	8,240	5,399	39,098	337,682
HOOD RIVER	331,775	180,211	82,994	307,849	212,794	7,939	32,728	10,385	68,932	1,235,607
JACKSON	5,289,484	2,167,446	485,562	1,718,991	785,598	4,572	416,572	359,477	449,676	11,677,377
JEFFERSON	361,065	84,838	43,771	148,879	90,700	228	20,876	13,477	271,276	1,035,109
JOSEPHINE	1,125,097	582,639	122,569	1,528,896	518,422	11,434	87,825	122,539	133,120	4,232,540
KLAMATH	1,511,218	430,598	190,763	124,666	229,586	7,697	100,436	22,943	656,667	3,274,574
LAKE	80,205	33,585	14,033	53,567	135,959	18,505	8,525	6,661	50,039	401,078
LANE	9,255,035	2,944,278	1,919,557	2,161,911	983,227	384,117	623,347	317,905	555,389	19,144,767
LINCOLN	2,855,734	797,553	203,092	308,161	255,893	3,064	111,294	90,416	148,502	4,773,710
LINN	1,884,231	623,976	708,284	939,166	947,567	4,661	193,139	119,251	242,462	5,662,737
MALHEUR	277,071	168,508	161,970	134,366	276,950	27,625	41,439	44,351	125,644	1,257,923
MARION	6,744,509	2,029,765	1,211,459	1,572,628	994,893	20,069	437,768	197,393	543,719	13,752,203
MORROW	94,367	29,456	115,043	51,244	226,624	6,137	14,743	21,982	447,919	1,007,515
MULTNOMAH	26,204,635	11,225,810	2,454,652	304,206	291,371	0	2,468,435	86,999	2,510,212	45,546,319
POLK	1,680,916	294,760	105,405	290,134	526,501	2,403	52,996	48,515	95,624	3,097,255
SHERMAN	14,766	21,867	5,513	2,048	71,401	0	2,263	7,754	83,637	209,249
TILLAMOOK	1,897,685	189,870	77,491	185,369	179,255	23,896	30,725	41,600	86,175	2,712,065
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	429,347	132,567	28,922	121,177	229,627	20,420	35,769	9,508	96,205	1,103,542
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	511,951	206,852	58,609	103,726	192,411	58,543	35,446	16,152	151,153	1,334,841
WASHINGTON	19,076,434	7,414,752	2,763,610	976,257	1,039,687	145	1,668,488	140,682	1,178,235	34,258,289
WHEELER	9,578	3,495	0	12,529	34,545	1,538	1,121	11,429	2,691	76,926
YAMHILL	1,839,580	547,191	433,495	597,075	717,692	364	150,804	84,663	164,159	4,535,024
UNALLOCATED UTILITIES									19,692	19,692

NOTES: Value totals differ slightly from values reported elsewhere due to differences in data sources.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	866	846	-2.3	8,152,224	8,698,156	6.7	9,414	10,282
UNIMPROVED COMMERCIAL LAND	212	206	-2.8	2,031,322	1,939,759	-4.5	9,582	9,416
UNIMPROVED INDUSTRIAL LAND	114	114	0.0	1,092,538	1,089,688	-0.3	9,584	9,559
UNIMPROVED TRACT LAND	480	467	-2.7	6,877,508	6,579,991	-4.3	14,328	14,090
UNIMPROVED FARM AND RANGE LAND	148	150	1.4	591,156	632,875	7.1	3,994	4,219
UNIMPROVED NON-EFU FARM AND RANGE LAND	87	114	31.0	224,744	320,867	42.8	2,583	2,815
UNIMPROVED EFU FARM AND RANGE LAND	2,427	2,427	0.0	21,271,437	22,014,485	3.5	8,764	9,071
HIGHEST AND BEST USE FOREST LAND	193	193	0.0	513,032	618,475	20.6	2,658	3,205
DESIGNATED FOREST LAND	100	100	0.0	141,021	172,644	22.4	1,410	1,726
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	519	519	0.0	2,258,708	2,426,641	7.4	4,352	4,676
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,146</b>	<b>5,136</b>	<b>-0.2</b>	<b>43,153,690</b>	<b>44,493,581</b>	<b>3.1</b>	<b>8,386</b>	<b>8,663</b>
IMPROVED RESIDENTIAL PROPERTY	4,608	4,640	0.7	252,942,599	263,558,838	4.2	54,892	56,801
IMPROVED COMMERCIAL PROPERTY	464	464	0.0	55,801,302	59,545,428	6.7	120,261	128,331
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	109	110	0.9	7,674,984	8,044,721	4.8	70,413	73,134
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	96,425,522	91,592,872	-5.0	32,141,841	30,530,957
IMPROVED TRACT PROPERTY	881	888	0.8	70,098,879	73,668,360	5.1	79,567	82,960
IMPROVED FARM AND RANGE PROPERTY	39	37	-5.1	2,045,510	2,015,013	-1.5	52,449	54,460
IMPROVED FARM AND RANGE UNZONED PROPERTY	117	122	4.3	9,852,831	10,475,606	6.3	84,212	85,866
IMPROVED FARM AND RANGE ZONED PROPERTY	1,251	1,258	0.6	109,441,996	115,719,629	5.7	87,484	91,987
HIGHEST AND BEST USE FOREST PROPERTY	72	71	-1.4	1,438,727	1,558,239	8.3	19,982	21,947
DESIGNATED FOREST PROPERTY	80	88	10.0	6,473,831	7,171,725	10.8	80,923	81,497
MULTIPLE HOUSING PROPERTY	121	122	0.8	9,817,709	10,063,728	2.5	81,138	82,490
RECREATION PROPERTY	243	251	3.3	6,708,106	7,327,544	9.2	27,605	29,193
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	332	331	-0.3	2,913,618	2,876,006	-1.3	8,776	8,689
<b>TOTAL IMPROVED PROPERTIES</b>	<b>8,320</b>	<b>8,385</b>	<b>0.8</b>	<b>631,635,614</b>	<b>653,617,709</b>	<b>3.5</b>	<b>75,918</b>	<b>77,951</b>
PERSONAL PROPERTY	446	538	20.6	24,594,510	26,716,007	8.6	55,145	49,658
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	528	517	-2.1	6,763,323	6,811,264	0.7	12,809	13,175
TOTAL MANUFACTURED STRUCTURES	528	517	-2.1	6,763,323	6,811,264	0.7	12,809	13,175
OTHER	10	10	0.0	166,168	171,106	3.0	16,617	17,111
UTILITIES	943	963	2.1	182,790,599	182,458,946	-0.2	193,839	189,469
<b>GRAND TOTAL</b>	<b>15,393</b>	<b>15,549</b>	<b>1.0</b>	<b>889,103,904</b>	<b>914,268,613</b>	<b>2.8</b>	<b>57,760</b>	<b>58,799</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,218	1,899	-14.4	110,253,350	57,455,075	-47.9	49,708	30,255
UNIMPROVED COMMERCIAL LAND	133	138	3.8	12,938,033	11,656,464	-9.9	97,278	84,467
UNIMPROVED INDUSTRIAL LAND	118	119	0.8	16,188,918	14,334,636	-11.5	137,194	120,459
UNIMPROVED TRACT LAND	1,079	1,027	-4.8	37,662,478	32,554,292	-13.6	34,905	31,698
UNIMPROVED FARM AND RANGE LAND	16	19	18.8	294,544	318,303	8.1	18,409	16,753
UNIMPROVED NON-EFU FARM AND RANGE LAND	242	322	33.1	1,217,368	2,475,675	103.4	5,030	7,688
UNIMPROVED EFU FARM AND RANGE LAND	1,060	1,090	2.8	20,157,203	21,545,224	6.9	19,016	19,766
HIGHEST AND BEST USE FOREST LAND	16	50	212.5	336,210	1,194,149	255.2	21,013	23,883
DESIGNATED FOREST LAND	1,702	1,747	2.6	42,879,128	37,078,605	-13.5	25,193	21,224
MULTIPLE HOUSING LAND	52	47	-9.6	5,062,031	2,405,693	-52.5	97,347	51,185
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	179	NA	NA	6,877,308	NA	NA	38,421	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,815</b>	<b>6,458</b>	<b>-5.2</b>	<b>253,866,571</b>	<b>181,018,116</b>	<b>-28.7</b>	<b>37,251</b>	<b>28,030</b>
IMPROVED RESIDENTIAL PROPERTY	14,358	15,570	8.4	2,047,286,113	2,244,276,674	9.6	142,589	144,141
IMPROVED COMMERCIAL PROPERTY	1,051	1,127	7.2	385,531,578	436,861,906	13.3	366,824	387,633
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	103	104	1.0	48,841,984	48,754,895	-0.2	474,194	468,797
IMPROVED INDUSTRIAL PROPERTY (STATE)	39	41	5.1	524,744,722	506,817,722	-3.4	13,454,993	12,361,408
IMPROVED TRACT PROPERTY	3,830	4,446	16.1	629,374,216	699,969,833	11.2	164,327	157,438
IMPROVED FARM AND RANGE PROPERTY	11	12	9.1	NA	1,148,965	NA	NA	95,747
IMPROVED FARM AND RANGE UNZONED PROPERTY	296	543	83.4	41,410,783	56,175,080	35.7	139,901	103,453
IMPROVED FARM AND RANGE ZONED PROPERTY	1,113	1,448	30.1	107,156,644	128,608,824	20.0	96,277	88,818
HIGHEST AND BEST USE FOREST PROPERTY	0	2	NA	0	55,860	NA	NA	27,930
DESIGNATED FOREST PROPERTY	1,085	1,622	49.5	95,157,265	121,040,385	27.2	87,703	74,624
MULTIPLE HOUSING PROPERTY	331	386	16.6	205,525,404	248,912,115	21.1	620,923	644,850
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	202	16	-92.1	7,391,991	932,943	-87.4	36,594	58,309
<b>TOTAL IMPROVED PROPERTIES</b>	<b>22,419</b>	<b>25,459</b>	<b>13.6</b>	<b>4,092,420,700</b>	<b>4,498,442,723</b>	<b>9.9</b>	<b>182,543</b>	<b>176,694</b>
PERSONAL PROPERTY	1,276	1,125	-11.8	171,598,560	167,288,673	-2.5	134,482	148,701
MANUFACTURED STRUCTURE REAL PROPERTY	665	637	-4.2	13,968,904	12,374,487	-11.4	21,006	19,426
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,582	1,518	-4.0	34,344,236	32,409,535	-5.6	21,709	21,350
TOTAL MANUFACTURED STRUCTURES	2,247	2,155	-4.1	48,313,140	44,784,022	-7.3	21,501	20,781
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	233	269	15.5	127,164,058	113,300,374	-10.9	545,768	421,191
<b>GRAND TOTAL</b>	<b>32,990</b>	<b>35,466</b>	<b>7.5</b>	<b>4,693,363,029</b>	<b>5,004,833,908</b>	<b>6.6</b>	<b>142,266</b>	<b>141,116</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	7,476	7,123	-4.7	234,413,724	221,846,091	-5.4	31,356	31,145
UNIMPROVED COMMERCIAL LAND	400	380	-5.0	46,550,880	41,882,919	-10.0	116,377	110,218
UNIMPROVED INDUSTRIAL LAND	403	388	-3.7	56,291,407	50,987,518	-9.4	139,681	131,411
UNIMPROVED TRACT LAND	1,166	1,139	-2.3	94,412,918	94,201,631	-0.2	80,972	82,706
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	716	743	3.8	2,987,237	3,465,650	16.0	4,172	4,664
UNIMPROVED EFU FARM AND RANGE LAND	1,989	2,001	0.6	20,750,813	21,230,547	2.3	10,433	10,610
HIGHEST AND BEST USE FOREST LAND	0	586	NA	0	23,697,733	NA	NA	40,440
DESIGNATED FOREST LAND	3,566	2,898	-18.7	61,480,199	33,397,011	-45.7	17,241	11,524
MULTIPLE HOUSING LAND	89	86	-3.4	10,274,162	8,238,510	-19.8	115,440	95,797
RECREATION LAND	1,802	1,782	-1.1	35,054,436	35,565,946	1.5	19,453	19,958
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>17,607</b>	<b>17,126</b>	<b>-2.7</b>	<b>562,215,776</b>	<b>534,513,556</b>	<b>-4.9</b>	<b>31,931</b>	<b>31,211</b>
IMPROVED RESIDENTIAL PROPERTY	89,467	91,134	1.9	14,661,835,828	15,488,804,449	5.6	163,880	169,956
IMPROVED COMMERCIAL PROPERTY	3,406	3,438	0.9	2,062,459,975	2,190,708,873	6.2	605,537	637,204
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,284	1,315	2.4	1,045,334,435	1,116,311,031	6.8	814,123	848,906
IMPROVED INDUSTRIAL PROPERTY (STATE)	125	108	-13.6	486,671,721	492,945,647	1.3	3,893,374	4,564,312
IMPROVED TRACT PROPERTY	6,019	6,005	-0.2	1,277,897,848	1,331,079,455	4.2	212,311	221,662
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,895	1,925	1.6	298,328,774	320,192,985	7.3	157,429	166,334
IMPROVED FARM AND RANGE ZONED PROPERTY	3,664	3,702	1.0	515,254,195	542,347,353	5.3	140,626	146,501
HIGHEST AND BEST USE FOREST PROPERTY	0	10	NA	0	472,769	NA	NA	47,277
DESIGNATED FOREST PROPERTY	4,698	4,705	0.1	697,000,568	736,968,168	5.7	148,361	156,635
MULTIPLE HOUSING PROPERTY	1,078	1,051	-2.5	1,356,768,795	1,401,101,054	3.3	1,258,598	1,333,112
RECREATION PROPERTY	3,220	3,232	0.4	336,331,075	351,611,517	4.5	104,451	108,791
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	1,058	1,051	-0.7	79,918,247	82,564,660	3.3	75,537	78,558
<b>TOTAL IMPROVED PROPERTIES</b>	<b>115,914</b>	<b>117,676</b>	<b>1.5</b>	<b>22,817,801,461</b>	<b>24,055,107,961</b>	<b>5.4</b>	<b>196,851</b>	<b>204,418</b>
PERSONAL PROPERTY	10,156	9,754	-4.0	714,745,665	718,446,579	0.5	70,377	73,657
MANUFACTURED STRUCTURE REAL PROPERTY	2,594	2,566	-1.1	67,386,462	65,140,061	-3.3	25,978	25,386
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,178	7,983	-2.4	168,717,435	155,060,742	-8.1	20,631	19,424
TOTAL MANUFACTURED STRUCTURES	10,772	10,549	-2.1	236,103,897	220,200,803	-6.7	21,918	20,874
OTHER	0	4,525	NA	0	0	NA	NA	0
UTILITIES	2,035	1,820	-10.6	817,180,464	841,655,964	3.0	401,563	462,448
<b>GRAND TOTAL</b>	<b>156,484</b>	<b>161,450</b>	<b>3.2</b>	<b>25,148,047,263</b>	<b>26,369,924,863</b>	<b>4.9</b>	<b>160,707</b>	<b>163,332</b>

NOTES: Significant variation across years may be due to classification changes by counties.

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Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	3,396	3,433	1.1	102,999,898	102,372,344	-0.6	30,330	29,820
UNIMPROVED COMMERCIAL LAND	529	529	0.0	14,219,253	14,960,436	5.2	26,879	28,281
UNIMPROVED INDUSTRIAL LAND	129	131	1.6	2,850,476	2,903,585	1.9	22,097	22,165
UNIMPROVED TRACT LAND	1,787	1,801	0.8	53,074,473	53,516,093	0.8	29,700	29,715
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	345	344	-0.3	1,243,152	1,210,932	-2.6	3,603	3,520
UNIMPROVED EFU FARM AND RANGE LAND	314	304	-3.2	1,365,449	1,345,033	-1.5	4,349	4,424
HIGHEST AND BEST USE FOREST LAND	736	1,026	39.4	75,807,139	86,106,103	13.6	102,999	83,924
DESIGNATED FOREST LAND	1,011	784	-22.5	42,853,694	6,542,118	-84.7	42,387	8,345
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	63	NA	NA	1,569,888	NA	NA	24,919	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>8,310</b>	<b>8,352</b>	<b>0.5</b>	<b>295,983,422</b>	<b>268,956,644</b>	<b>-9.1</b>	<b>35,618</b>	<b>32,203</b>
IMPROVED RESIDENTIAL PROPERTY	13,648	14,074	3.1	1,769,169,466	1,887,607,897	6.7	129,628	134,120
IMPROVED COMMERCIAL PROPERTY	1,619	1,635	1.0	415,251,212	426,022,569	2.6	256,486	260,564
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	119	115	-3.4	35,032,152	34,088,796	-2.7	294,388	296,424
IMPROVED INDUSTRIAL PROPERTY (STATE)	11	14	27.3	250,166,337	244,295,994	-2.3	22,742,394	17,449,714
IMPROVED TRACT PROPERTY	10	0	-100	1,188,344	0	-100	118,834	NA
IMPROVED FARM AND RANGE PROPERTY	3,275	3,282	0.2	328,331,536	346,863,938	5.6	100,254	105,687
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	207	207	0.0	16,188,697	16,679,413	3.0	78,206	80,577
HIGHEST AND BEST USE FOREST PROPERTY	245	246	0.4	17,430,985	17,865,817	2.5	71,147	72,625
DESIGNATED FOREST PROPERTY	3	4	33.3	385,447	431,559	12.0	128,482	107,890
MULTIPLE HOUSING PROPERTY	356	370	3.9	23,829,830	26,236,653	10.1	66,938	70,910
RECREATION PROPERTY	176	175	-0.6	57,205,392	56,921,890	-0.5	325,031	325,268
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	258	254	-1.6	7,031,893	5,763,674	-18.0	27,255	22,692
<b>TOTAL IMPROVED PROPERTIES</b>	<b>19,927</b>	<b>20,376</b>	<b>2.3</b>	<b>2,921,211,291</b>	<b>3,062,778,200</b>	<b>4.8</b>	<b>146,596</b>	<b>150,313</b>
PERSONAL PROPERTY	1,181	1,149	-2.7	94,992,562	98,367,678	3.6	80,434	85,612
MANUFACTURED STRUCTURE REAL PROPERTY	394	378	-4.1	9,229,190	9,292,571	0.7	23,424	24,584
MANUFACTURED STRUCTURE PERSONAL PROPERTY	980	975	-0.5	19,063,219	19,385,225	1.7	19,452	19,882
TOTAL MANUFACTURED STRUCTURES	1,374	1,353	-1.5	28,292,409	28,677,796	1.4	20,591	21,196
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	361	219	-39.3	122,559,848	122,570,600	0.0	339,501	559,683
<b>GRAND TOTAL</b>	<b>31,153</b>	<b>31,449</b>	<b>1.0</b>	<b>3,463,039,532</b>	<b>3,581,350,918</b>	<b>3.4</b>	<b>111,162</b>	<b>113,878</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,404	1,307	-6.9	32,808,160	27,961,310	-14.8	23,368	21,394
UNIMPROVED COMMERCIAL LAND	146	150	2.7	4,386,580	5,424,430	23.7	30,045	36,163
UNIMPROVED INDUSTRIAL LAND	102	103	1.0	5,441,160	5,443,990	0.1	53,345	52,854
UNIMPROVED TRACT LAND	1,150	1,135	-1.3	23,517,800	22,998,000	-2.2	20,450	20,263
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	192	182	-5.2	1,352,160	1,287,590	-4.8	7,043	7,075
UNIMPROVED EFU FARM AND RANGE LAND	138	141	2.2	1,628,660	1,749,820	7.4	11,802	12,410
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	3,196,260	2,640,290	-17.4	58,114	48,005
DESIGNATED FOREST LAND	2,650	2,629	-0.8	102,103,040	78,400,900	-23.2	38,529	29,822
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	1,249	1,241	-0.6	1,251,720	1,258,390	0.5	1,002	1,014
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>7,086</b>	<b>6,943</b>	<b>-2.0</b>	<b>175,685,540</b>	<b>147,164,720</b>	<b>-16.2</b>	<b>24,793</b>	<b>21,196</b>
IMPROVED RESIDENTIAL PROPERTY	7,386	7,660	3.7	776,634,120	833,944,360	7.4	105,149	108,870
IMPROVED COMMERCIAL PROPERTY	769	778	1.2	135,604,470	141,663,220	4.5	176,339	182,086
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	166	171	3.0	38,571,220	55,733,100	44.5	232,357	325,925
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	251,827,010	223,138,620	-11.4	11,991,762	10,625,649
IMPROVED TRACT PROPERTY	4,359	4,419	1.4	626,943,420	661,843,780	5.6	143,827	149,772
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	574	558	-2.8	74,645,490	75,387,400	1.0	130,044	135,103
IMPROVED FARM AND RANGE ZONED PROPERTY	369	360	-2.4	29,391,870	30,356,840	3.3	79,653	84,325
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,787	1,824	2.1	230,551,871	246,632,820	7.0	129,016	135,215
MULTIPLE HOUSING PROPERTY	50	52	4.0	25,610,090	26,754,470	4.5	512,202	514,509
RECREATION PROPERTY	3	3	0.0	582,530	772,210	32.6	194,177	257,403
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	131	131	0.0	78,630	79,110	0.6	600	604
<b>TOTAL IMPROVED PROPERTIES</b>	<b>15,615</b>	<b>15,977</b>	<b>2.3</b>	<b>2,190,440,721</b>	<b>2,296,305,930</b>	<b>4.8</b>	<b>140,278</b>	<b>143,726</b>
PERSONAL PROPERTY	718	710	-1.1	53,882,170	50,661,370	-6.0	75,045	71,354
MANUFACTURED STRUCTURE REAL PROPERTY	2,198	2,237	1.8	98,872,680	105,106,030	6.3	44,983	46,985
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,511	1,502	-0.6	35,139,260	31,714,550	-9.7	23,256	21,115
TOTAL MANUFACTURED STRUCTURES	3,709	3,739	0.8	134,011,940	136,820,580	2.1	36,132	36,593
OTHER	266	275	3.4	9,623,950	10,846,880	12.7	36,180	39,443
UTILITIES	686	708	3.2	340,281,613	339,525,733	-0.2	496,037	479,556
<b>GRAND TOTAL</b>	<b>28,080</b>	<b>28,352</b>	<b>1.0</b>	<b>2,903,925,934</b>	<b>2,981,325,213</b>	<b>2.7</b>	<b>103,416</b>	<b>105,154</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

COOS COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	6,423	6,359	-1.0	90,888,218	94,878,609	4.4	14,150	14,920
UNIMPROVED COMMERCIAL LAND	503	511	1.6	16,524,072	17,445,029	5.6	32,851	34,139
UNIMPROVED INDUSTRIAL LAND	293	292	-0.3	9,353,843	9,581,243	2.4	31,924	32,812
UNIMPROVED TRACT LAND	444	432	-2.7	14,679,682	14,282,078	-2.7	33,062	33,060
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	360	360	0.0	63,641,979	54,192,470	-14.8	176,783	150,535
DESIGNATED FOREST LAND	2,398	2,413	0.6	77,266,296	66,274,956	-14.2	32,221	27,466
MULTIPLE HOUSING LAND	44	48	9.1	1,098,066	1,172,625	6.8	24,956	24,430
RECREATION LAND	260	264	1.5	3,702,480	3,771,202	1.9	14,240	14,285
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,725</b>	<b>10,679</b>	<b>-0.4</b>	<b>277,154,636</b>	<b>261,598,212</b>	<b>-5.6</b>	<b>25,842</b>	<b>24,497</b>
IMPROVED RESIDENTIAL PROPERTY	20,052	20,182	0.6	1,615,513,010	1,693,520,730	4.8	80,566	83,912
IMPROVED COMMERCIAL PROPERTY	1,582	1,586	0.3	339,926,989	371,062,489	9.2	214,872	233,961
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	447	451	0.9	83,878,389	89,132,997	6.3	187,647	197,634
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	17	0.0	57,984,190	62,255,491	7.4	3,410,835	3,662,088
IMPROVED TRACT PROPERTY	588	586	-0.3	40,181,076	41,961,031	4.4	68,335	71,606
IMPROVED FARM AND RANGE PROPERTY	16	18	12.5	517,184	1,541,266	198.0	32,324	85,626
IMPROVED FARM AND RANGE UNZONED PROPERTY	532	530	-0.4	19,504,545	20,520,001	5.2	36,663	38,717
IMPROVED FARM AND RANGE ZONED PROPERTY	2,878	2,855	-0.8	122,253,807	126,204,392	3.2	42,479	44,205
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	1,749,522	1,745,980	-0.2	437,381	436,495
DESIGNATED FOREST PROPERTY	1,522	1,541	1.2	79,250,395	83,954,336	5.9	52,070	54,480
MULTIPLE HOUSING PROPERTY	1,173	1,200	2.3	166,731,214	177,508,342	6.5	142,141	147,924
RECREATION PROPERTY	497	497	0.0	47,017,158	49,051,980	4.3	94,602	98,696
IMPROVED WESTERN OREGON SMALL TRACT	28	NA	NA	920,743	NA	NA	32,884	NA
IMPROVED MISCELLANEOUS	346	345	-0.3	383,018	201,518	-47.4	1,107	584
<b>TOTAL IMPROVED PROPERTIES</b>	<b>29,682</b>	<b>29,812</b>	<b>0.4</b>	<b>2,575,811,240</b>	<b>2,718,660,553</b>	<b>5.5</b>	<b>86,780</b>	<b>91,193</b>
PERSONAL PROPERTY	1,617	1,656	2.4	92,173,981	91,906,799	-0.3	57,003	55,499
MANUFACTURED STRUCTURE REAL PROPERTY	1,641	1,678	2.3	30,398,854	33,341,539	9.7	18,525	19,870
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,816	2,707	-3.9	44,184,379	38,309,155	-13.3	15,690	14,152
TOTAL MANUFACTURED STRUCTURES	4,457	4,385	-1.6	74,583,233	71,650,694	-3.9	16,734	16,340
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	414	408	-1.4	159,327,808	136,327,183	-14.4	384,850	334,135
<b>GRAND TOTAL</b>	<b>46,895</b>	<b>46,940</b>	<b>0.1</b>	<b>3,179,050,898</b>	<b>3,280,143,441</b>	<b>3.2</b>	<b>67,791</b>	<b>69,879</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,023	2,366	131.3	16,941,680	33,179,330	95.8	16,561	14,023
UNIMPROVED COMMERCIAL LAND	89	95	6.7	2,618,190	2,909,520	11.1	29,418	30,627
UNIMPROVED INDUSTRIAL LAND	138	145	5.1	5,906,440	6,170,280	4.5	42,800	42,554
UNIMPROVED TRACT LAND	585	340	-41.9	21,578,350	13,446,760	-37.7	36,886	39,549
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	196	192	-2.0	1,368,400	1,344,320	-1.8	6,982	7,002
UNIMPROVED EFU FARM AND RANGE LAND	1,104	1,080	-2.2	7,098,500	6,969,730	-1.8	6,430	6,453
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	111	106	-4.5	2,895,810	3,978,990	37.4	26,088	37,538
MULTIPLE HOUSING LAND	8	8	0.0	276,590	284,860	3.0	34,574	35,608
RECREATION LAND	2,699	1,579	-41.5	13,150,560	5,871,520	-55.4	4,872	3,719
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,953</b>	<b>5,911</b>	<b>-0.7</b>	<b>71,834,520</b>	<b>74,155,310</b>	<b>3.2</b>	<b>12,067</b>	<b>12,545</b>
IMPROVED RESIDENTIAL PROPERTY	4,058	5,929	46.1	347,026,380	479,384,560	38.1	85,517	80,854
IMPROVED COMMERCIAL PROPERTY	361	364	0.8	71,947,640	73,373,670	2.0	199,301	201,576
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	82	86	4.9	11,700,620	12,950,220	10.7	142,690	150,584
IMPROVED INDUSTRIAL PROPERTY (STATE)	32	32	0.0	65,224,850	64,235,980	-1.5	2,038,277	2,007,374
IMPROVED TRACT PROPERTY	957	738	-22.9	123,129,980	74,587,200	-39.4	128,662	101,067
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	120	137	14.2	14,771,210	15,598,640	5.6	123,093	113,859
IMPROVED FARM AND RANGE ZONED PROPERTY	989	1,126	13.9	120,013,170	125,083,120	4.2	121,348	111,086
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	36	43	19.4	2,025,980	2,798,380	38.1	56,277	65,079
MULTIPLE HOUSING PROPERTY	68	153	125.0	18,597,930	20,290,180	9.1	273,499	132,616
RECREATION PROPERTY	1,072	340	-68.3	51,222,790	14,993,500	-70.7	47,782	44,099
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	11	11	0.0	857,180	848,420	-1.0	77,925	77,129
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,786</b>	<b>8,959</b>	<b>15.1</b>	<b>826,517,730</b>	<b>884,143,870</b>	<b>7.0</b>	<b>106,154</b>	<b>98,688</b>
PERSONAL PROPERTY	285	265	-7.0	30,554,512	29,375,051	-3.9	107,209	110,849
MANUFACTURED STRUCTURE REAL PROPERTY	871	7	-99.2	NA	0	NA	NA	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	744	688	-7.5	14,508,770	12,935,710	-10.8	19,501	18,802
TOTAL MANUFACTURED STRUCTURES	1,615	695	-57.0	14,508,770	12,935,710	-10.8	8,984	18,613
OTHER	1,072	1,067	-0.5	0	0	NA	0	0
UTILITIES	69	74	7.2	49,389,718	49,813,069	0.9	715,793	673,150
<b>GRAND TOTAL</b>	<b>16,780</b>	<b>16,971</b>	<b>1.1</b>	<b>992,805,250</b>	<b>1,050,423,010</b>	<b>5.8</b>	<b>59,166</b>	<b>61,895</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,776	1,765	-0.6	83,689,870	84,870,650	1.4	47,123	48,085
UNIMPROVED COMMERCIAL LAND	174	175	0.6	12,214,640	12,407,650	1.6	70,199	70,901
UNIMPROVED INDUSTRIAL LAND	13	17	30.8	2,000,540	2,286,420	14.3	153,888	134,495
UNIMPROVED TRACT LAND	568	552	-2.8	46,810,670	45,430,530	-2.9	82,413	82,302
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	437	439	0.5	6,118,890	6,689,410	9.3	14,002	15,238
UNIMPROVED EFU FARM AND RANGE LAND	20	19	-5.0	274,470	267,170	-2.7	13,724	14,062
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	4,054,650	3,941,570	-2.8	109,585	106,529
DESIGNATED FOREST LAND	1,005	1,014	0.9	38,648,970	39,304,610	1.7	38,457	38,762
MULTIPLE HOUSING LAND	14	34	142.9	372,060	1,050,280	182.3	26,576	30,891
RECREATION LAND	5	5	0.0	76,310	78,570	3.0	15,262	15,714
UNIMPROVED WESTERN OREGON SMALL TRACT	1	NA	NA	14,760	NA	NA	14,760	NA
TOTAL UNIMPROVED PROPERTIES	4,050	4,057	0.2	194,275,830	196,326,860	1.1	47,969	48,392
IMPROVED RESIDENTIAL PROPERTY	6,782	6,870	1.3	875,119,640	918,931,390	5.0	129,036	133,760
IMPROVED COMMERCIAL PROPERTY	1,016	1,020	0.4	206,404,810	216,173,290	4.7	203,154	211,935
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	55	54	-1.8	6,354,400	6,399,180	0.7	115,535	118,503
IMPROVED INDUSTRIAL PROPERTY (STATE)	11	12	9.1	29,947,350	33,049,430	10.4	2,722,486	2,754,119
IMPROVED TRACT PROPERTY	1,333	1,344	0.8	151,100,120	160,475,700	6.2	113,353	119,402
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	349	353	1.1	34,127,890	35,787,100	4.9	97,788	101,380
IMPROVED FARM AND RANGE ZONED PROPERTY	19	21	10.5	1,486,500	1,582,910	6.5	78,237	75,377
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	755	765	1.3	48,576,790	51,356,050	5.7	64,340	67,132
MULTIPLE HOUSING PROPERTY	460	472	2.6	71,674,400	75,003,120	4.6	155,814	158,905
RECREATION PROPERTY	10	9	-10.0	239,860	243,960	1.7	23,986	27,107
IMPROVED WESTERN OREGON SMALL TRACT	1	NA	NA	93,500	NA	NA	93,500	NA
IMPROVED MISCELLANEOUS	299	298	-0.3	549,170	558,940	1.8	1,837	1,876
TOTAL IMPROVED PROPERTIES	11,090	11,218	1.2	1,425,674,430	1,499,561,070	5.2	128,555	133,675
PERSONAL PROPERTY	620	656	5.8	36,506,926	36,405,323	-0.3	58,882	55,496
MANUFACTURED STRUCTURE REAL PROPERTY	809	770	-4.8	19,307,510	19,041,880	-1.4	23,866	24,730
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,907	1,921	0.7	46,724,480	48,582,820	4.0	24,502	25,290
TOTAL MANUFACTURED STRUCTURES	2,716	2,691	-0.9	66,031,990	67,624,700	2.4	24,312	25,130
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	114	112	-1.8	29,132,040	28,765,910	-1.3	255,544	256,838
GRAND TOTAL	18,590	18,734	0.8	1,751,621,216	1,828,683,863	4.4	94,224	97,613

NOTES: Significant variation across years may be due to classification changes by counties.  
 NA indicates that the county did not provide data or the class was not reported in that year.  
 Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

DESCHUTES COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,694	4,860	3.5	254,496,498	266,984,429	4.9	54,217	54,935
UNIMPROVED COMMERCIAL LAND	612	547	-10.6	74,281,351	80,090,167	7.8	121,375	146,417
UNIMPROVED INDUSTRIAL LAND	430	422	-1.9	46,419,840	45,031,614	-3.0	107,953	106,710
UNIMPROVED TRACT LAND	7,275	6,255	-14.0	192,072,390	156,369,274	-18.6	26,402	24,999
UNIMPROVED FARM AND RANGE LAND	562	556	-1.1	2,642,535	2,805,971	6.2	4,702	5,047
UNIMPROVED NON-EFU FARM AND RANGE LAND	211	206	-2.4	287,265	278,836	-2.9	1,361	1,354
UNIMPROVED EFU FARM AND RANGE LAND	869	895	3.0	4,124,720	4,082,690	-1.0	4,747	4,562
HIGHEST AND BEST USE FOREST LAND	158	156	-1.3	2,214,140	2,902,271	31.1	14,014	18,604
DESIGNATED FOREST LAND	57	78	36.8	279,647	1,178,042	321.3	4,906	15,103
MULTIPLE HOUSING LAND	194	218	12.4	19,207,162	20,472,042	6.6	99,006	93,908
RECREATION LAND	987	667	-32.4	82,239,638	56,839,976	-30.9	83,323	85,217
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>16,049</b>	<b>14,860</b>	<b>-7.4</b>	<b>678,265,186</b>	<b>637,035,312</b>	<b>-6.1</b>	<b>42,262</b>	<b>42,869</b>
IMPROVED RESIDENTIAL PROPERTY	23,232	25,305	8.9	3,204,059,858	3,636,881,773	13.5	137,916	143,722
IMPROVED COMMERCIAL PROPERTY	2,401	2,566	6.9	922,362,189	1,020,904,943	10.7	384,158	397,859
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	762	741	-2.8	377,126,069	298,934,441	-20.7	494,916	403,420
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	37	NA	0	87,465,137	NA	NA	2,363,923
IMPROVED TRACT PROPERTY	18,585	19,649	5.7	2,261,450,117	2,437,342,312	7.8	121,681	124,044
IMPROVED FARM AND RANGE PROPERTY	90	123	36.7	9,263,966	15,214,523	64.2	102,933	123,695
IMPROVED FARM AND RANGE UNZONED PROPERTY	275	284	3.3	38,287,325	42,155,668	10.1	139,227	148,435
IMPROVED FARM AND RANGE ZONED PROPERTY	1,481	1,500	1.3	224,227,223	226,701,854	1.1	151,403	151,135
HIGHEST AND BEST USE FOREST PROPERTY	79	84	6.3	15,730,279	16,918,117	7.6	199,117	201,406
DESIGNATED FOREST PROPERTY	64	67	4.7	11,732,054	13,036,967	11.1	183,313	194,582
MULTIPLE HOUSING PROPERTY	3,375	3,347	-0.8	465,811,431	486,838,625	4.5	138,018	145,455
RECREATION PROPERTY	5,459	5,985	9.6	1,361,428,386	1,487,788,260	9.3	249,392	248,586
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	2,668	2,596	-2.7	76,801,708	63,790,868	-16.9	28,786	24,573
<b>TOTAL IMPROVED PROPERTIES</b>	<b>58,471</b>	<b>62,284</b>	<b>6.5</b>	<b>8,968,280,605</b>	<b>9,833,973,488</b>	<b>9.7</b>	<b>153,380</b>	<b>157,889</b>
PERSONAL PROPERTY	6,718	2,819	-58.0	289,036,901	289,950,203	0.3	43,024	102,856
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,823	2,826	0.1	69,738,527	71,002,278	1.8	24,704	25,125
TOTAL MANUFACTURED STRUCTURES	2,823	2,826	0.1	69,738,527	71,002,278	1.8	24,704	25,125
OTHER	67	0	-100	23,658,294	0	-100	353,109	NA
UTILITIES	730	620	-15.1	325,968,292	327,493,063	0.5	446,532	528,215
<b>GRAND TOTAL</b>	<b>84,858</b>	<b>83,409</b>	<b>-1.7</b>	<b>10,354,947,805</b>	<b>11,159,454,344</b>	<b>7.8</b>	<b>122,027</b>	<b>133,792</b>

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NA indicates that the county did not provide data or the class was not reported in that year.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,658	4,445	-4.6	90,977,462	89,042,434	-2.1	19,531	20,032
UNIMPROVED COMMERCIAL LAND	398	394	-1.0	20,379,276	21,456,523	5.3	51,204	54,458
UNIMPROVED INDUSTRIAL LAND	341	335	-1.8	11,651,455	11,989,325	2.9	34,168	35,789
UNIMPROVED TRACT LAND	722	728	0.8	21,220,632	22,220,471	4.7	29,391	30,523
UNIMPROVED FARM AND RANGE LAND	189	188	-0.5	4,889,342	4,713,722	-3.6	25,870	25,073
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,070	858	-19.8	4,820,557	4,982,711	3.4	4,505	5,807
UNIMPROVED EFU FARM AND RANGE LAND	3,517	2,651	-24.6	27,262,921	20,403,005	-25.2	7,752	7,696
HIGHEST AND BEST USE FOREST LAND	1,767	1,773	0.3	141,131,482	134,156,319	-4.9	79,871	75,666
DESIGNATED FOREST LAND	3,088	3,098	0.3	82,802,666	80,123,293	-3.2	26,814	25,863
MULTIPLE HOUSING LAND	33	45	36.4	2,565,740	2,881,191	12.3	77,750	64,026
RECREATION LAND	77	76	-1.3	1,050,434	1,069,419	1.8	13,642	14,071
UNIMPROVED WESTERN OREGON SMALL TRACT	44	NA	NA	565,992	NA	NA	12,863	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>15,904</b>	<b>14,591</b>	<b>-8.3</b>	<b>409,317,959</b>	<b>393,038,413</b>	<b>-4.0</b>	<b>25,737</b>	<b>26,937</b>
IMPROVED RESIDENTIAL PROPERTY	29,905	30,350	1.5	2,458,727,873	2,597,980,009	5.7	82,218	85,601
IMPROVED COMMERCIAL PROPERTY	2,468	2,489	0.9	500,827,970	523,246,423	4.5	202,929	210,224
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	563	579	2.8	89,521,464	97,428,236	8.8	159,008	168,270
IMPROVED INDUSTRIAL PROPERTY (STATE)	79	82	3.8	219,702,704	231,690,545	5.5	2,781,047	2,825,494
IMPROVED TRACT PROPERTY	1,644	1,639	-0.3	114,945,359	119,224,540	3.7	69,918	72,742
IMPROVED FARM AND RANGE PROPERTY	147	143	-2.7	12,167,216	11,964,183	-1.7	82,770	83,666
IMPROVED FARM AND RANGE UNZONED PROPERTY	558	699	25.3	64,211,005	66,078,821	2.9	115,073	94,533
IMPROVED FARM AND RANGE ZONED PROPERTY	2,526	3,456	36.8	240,623,702	262,004,130	8.9	95,259	75,811
HIGHEST AND BEST USE FOREST PROPERTY	24	25	4.2	2,407,425	2,541,148	5.6	100,309	101,646
DESIGNATED FOREST PROPERTY	3,278	3,487	6.4	194,483,804	213,256,814	9.7	59,330	61,158
MULTIPLE HOUSING PROPERTY	443	443	0.0	151,594,039	154,970,045	2.2	342,199	349,820
RECREATION PROPERTY	162	168	3.7	7,450,242	8,018,850	7.6	45,989	47,731
IMPROVED WESTERN OREGON SMALL TRACT	67	NA	NA	4,241,774	NA	NA	63,310	NA
IMPROVED MISCELLANEOUS	1,510	1,494	-1.1	33,559,105	33,605,784	0.1	22,225	22,494
<b>TOTAL IMPROVED PROPERTIES</b>	<b>43,374</b>	<b>45,054</b>	<b>3.9</b>	<b>4,094,463,682</b>	<b>4,322,009,528</b>	<b>5.6</b>	<b>94,399</b>	<b>95,930</b>
PERSONAL PROPERTY	8,324	8,486	1.9	197,289,027	199,936,194	1.3	23,701	23,561
MANUFACTURED STRUCTURE REAL PROPERTY	2,891	2,757	-4.6	51,196,368	49,931,693	-2.5	17,709	18,111
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,842	4,835	-0.1	98,538,756	103,240,367	4.8	20,351	21,353
TOTAL MANUFACTURED STRUCTURES	7,733	7,592	-1.8	149,735,124	153,172,060	2.3	19,363	20,175
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,286	1,085	-15.6	399,938,739	360,027,023	-10.0	310,994	331,822
<b>GRAND TOTAL</b>	<b>76,621</b>	<b>76,808</b>	<b>0.2</b>	<b>5,250,744,531</b>	<b>5,428,183,218</b>	<b>3.4</b>	<b>68,529</b>	<b>70,672</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	300	298	-0.7	1,072,576	1,102,421	2.8	3,575	3,699
UNIMPROVED COMMERCIAL LAND	39	39	0.0	166,582	171,383	2.9	4,271	4,394
UNIMPROVED INDUSTRIAL LAND	3	2	-33.3	65,991	3,018	-95.4	21,997	1,509
UNIMPROVED TRACT LAND	50	53	6.0	170,188	206,453	21.3	3,404	3,895
UNIMPROVED FARM AND RANGE LAND	15	15	0.0	33,235	34,180	2.8	2,216	2,279
UNIMPROVED NON-EFU FARM AND RANGE LAND	31	31	0.0	66,703	63,201	-5.3	2,152	2,039
UNIMPROVED EFU FARM AND RANGE LAND	969	974	0.5	26,668,520	27,881,921	4.5	27,522	28,626
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	8	8	0.0	30,460	31,370	3.0	3,808	3,921
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,415</b>	<b>1,420</b>	<b>0.4</b>	<b>28,274,255</b>	<b>29,493,947</b>	<b>4.3</b>	<b>19,982</b>	<b>20,770</b>
IMPROVED RESIDENTIAL PROPERTY	744	643	-13.6	22,641,988	25,403,693	12.2	30,433	39,508
IMPROVED COMMERCIAL PROPERTY	127	101	-20.5	5,531,948	5,704,383	3.1	43,559	56,479
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	19	32	68.4	4,682,501	5,663,297	20.9	246,447	176,978
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	18,800,335	20,806,365	10.7	895,254	990,779
IMPROVED TRACT PROPERTY	97	87	-10.3	2,706,782	3,890,591	43.7	27,905	44,719
IMPROVED FARM AND RANGE PROPERTY	12	10	-16.7	266,998	273,699	2.5	22,250	27,370
IMPROVED FARM AND RANGE UNZONED PROPERTY	5	4	-20.0	73,894	75,079	1.6	14,779	18,770
IMPROVED FARM AND RANGE ZONED PROPERTY	429	405	-5.6	46,371,917	46,886,484	1.1	108,093	115,769
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	10	-9.1	523,231	528,118	0.9	47,566	52,812
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	2	NA	0	67,370	NA	NA	33,685
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,465</b>	<b>1,315</b>	<b>-10.2</b>	<b>101,599,594</b>	<b>109,299,079</b>	<b>7.6</b>	<b>69,351</b>	<b>83,117</b>
PERSONAL PROPERTY	56	54	-3.6	17,448,534	19,310,190	10.7	311,581	357,596
MANUFACTURED STRUCTURE REAL PROPERTY	0	166	NA	0	0	NA	NA	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	67	73	9.0	1,162,824	1,074,664	-7.6	17,356	14,721
TOTAL MANUFACTURED STRUCTURES	67	239	256.7	1,162,824	1,074,664	-7.6	17,356	4,497
OTHER	2	532	.027M	67,370	0	-100	33,685	0
UTILITIES	103	105	1.9	63,761,196	60,118,528	-5.7	619,041	572,557
<b>GRAND TOTAL</b>	<b>3,108</b>	<b>3,665</b>	<b>17.9</b>	<b>212,313,773</b>	<b>219,296,408</b>	<b>3.3</b>	<b>68,312</b>	<b>59,835</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	492	499	1.4	2,859,427	4,430,150	54.9	5,812	8,878
UNIMPROVED COMMERCIAL LAND	62	60	-3.2	584,555	569,179	-2.6	9,428	9,486
UNIMPROVED INDUSTRIAL LAND	18	18	0.0	562,115	569,364	1.3	31,229	31,631
UNIMPROVED TRACT LAND	498	483	-3.0	12,425,180	12,044,848	-3.1	24,950	24,938
UNIMPROVED FARM AND RANGE LAND	14	20	42.9	106,565	129,016	21.1	7,612	6,451
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,056	1,072	1.5	6,247,567	6,385,551	2.2	5,916	5,957
UNIMPROVED EFU FARM AND RANGE LAND	107	108	0.9	1,144,087	1,134,164	-0.9	10,692	10,502
HIGHEST AND BEST USE FOREST LAND	471	471	0.0	5,056,797	5,083,293	0.5	10,736	10,793
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	232	228	-1.7	2,496,532	2,467,243	-1.2	10,761	10,821
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,950</b>	<b>2,959</b>	<b>0.3</b>	<b>31,482,825</b>	<b>32,812,808</b>	<b>4.2</b>	<b>10,672</b>	<b>11,089</b>
IMPROVED RESIDENTIAL PROPERTY	1,736	1,736	0.0	75,773,113	78,046,354	3.0	43,648	44,958
IMPROVED COMMERCIAL PROPERTY	314	313	-0.3	34,762,758	35,292,617	1.5	110,709	112,756
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	20	20	0.0	2,689,374	2,694,167	0.2	134,469	134,708
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	11,346,770	11,491,430	1.3	2,269,354	2,298,286
IMPROVED TRACT PROPERTY	806	806	0.0	63,213,982	65,009,193	2.8	78,429	80,657
IMPROVED FARM AND RANGE PROPERTY	10	16	60.0	1,092,904	1,379,045	26.2	109,290	86,190
IMPROVED FARM AND RANGE UNZONED PROPERTY	397	404	1.8	36,409,005	38,562,591	5.9	91,710	95,452
IMPROVED FARM AND RANGE ZONED PROPERTY	224	228	1.8	23,791,509	25,260,191	6.2	106,212	110,790
HIGHEST AND BEST USE FOREST PROPERTY	263	264	0.4	16,010,834	16,888,777	5.5	60,878	63,973
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,602,240	3,710,248	3.0	327,476	337,295
RECREATION PROPERTY	157	155	-1.3	3,935,163	4,133,798	5.0	25,065	26,670
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	5	5	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,948</b>	<b>3,963</b>	<b>0.4</b>	<b>272,627,652</b>	<b>282,468,411</b>	<b>3.6</b>	<b>69,055</b>	<b>71,276</b>
PERSONAL PROPERTY	714	731	2.4	11,942,870	12,049,710	0.9	16,727	16,484
MANUFACTURED STRUCTURE REAL PROPERTY	182	178	-2.2	2,917,258	2,934,583	0.6	16,029	16,486
MANUFACTURED STRUCTURE PERSONAL PROPERTY	312	307	-1.6	2,332,080	2,187,119	-6.2	7,475	7,124
TOTAL MANUFACTURED STRUCTURES	494	485	-1.8	5,249,338	5,121,702	-2.4	10,626	10,560
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	71	68	-4.2	12,108,293	11,186,163	-7.6	170,539	164,502
<b>GRAND TOTAL</b>	<b>8,177</b>	<b>8,206</b>	<b>0.4</b>	<b>333,410,978</b>	<b>343,638,794</b>	<b>3.1</b>	<b>40,774</b>	<b>41,877</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
HARNEY COUNTY								
UNIMPROVED RESIDENTIAL LAND	409	405	-1.0	1,994,566	2,043,492	2.5	4,877	5,046
UNIMPROVED COMMERCIAL LAND	104	106	1.9	2,138,171	2,032,205	-5.0	20,559	19,172
UNIMPROVED INDUSTRIAL LAND	25	26	4.0	708,554	712,155	0.5	28,342	27,391
UNIMPROVED TRACT LAND	1,640	1,600	-2.4	7,576,063	7,436,239	-1.8	4,620	4,648
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	2	4	100.0	7,752	12,105	56.2	3,876	3,026
UNIMPROVED EFU FARM AND RANGE LAND	2,995	3,012	0.6	21,521,303	21,939,136	1.9	7,186	7,284
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	21	20	-4.8	97,636	120,567	23.5	4,649	6,028
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	89	91	2.2	380,776	427,371	12.2	4,278	4,696
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,285	5,264	-0.4	34,424,821	34,723,270	0.9	6,514	6,596
IMPROVED RESIDENTIAL PROPERTY	2,163	2,168	0.2	89,199,155	92,207,512	3.4	41,239	42,531
IMPROVED COMMERCIAL PROPERTY	367	365	-0.5	42,423,406	43,607,882	2.8	115,595	119,474
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	35	-2.8	3,003,408	2,941,695	-2.1	83,428	84,048
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	11,522,280	10,367,760	-10.0	2,304,456	2,073,552
IMPROVED TRACT PROPERTY	502	521	3.8	15,199,953	16,142,729	6.2	30,279	30,984
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	11	8	-27.3	575,725	470,071	-18.4	52,339	58,759
IMPROVED FARM AND RANGE ZONED PROPERTY	1,262	1,276	1.1	78,700,011	83,702,288	6.4	62,361	65,597
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	9	10	11.1	176,580	197,957	12.1	19,620	19,796
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	23	20	-13.0	596,899	583,762	-2.2	25,952	29,188
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,378	4,408	0.7	241,397,417	250,221,656	3.7	55,139	56,765
PERSONAL PROPERTY	130	126	-3.1	8,538,721	8,239,877	-3.5	65,682	65,396
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	332	334	0.6	5,137,595	5,398,996	5.1	15,475	16,165
TOTAL MANUFACTURED STRUCTURES	332	334	0.6	5,137,595	5,398,996	5.1	15,475	16,165
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	154	132	-14.3	52,190,089	39,097,822	-25.1	338,897	296,196
GRAND TOTAL	10,279	10,264	-0.1	341,688,643	337,681,621	-1.2	33,241	32,900

NOTES: Significant variation across years may be due to classification changes by counties.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	451	442	-2.0	11,044,667	10,272,076	-7.0	24,489	23,240
UNIMPROVED COMMERCIAL LAND	122	118	-3.3	8,004,389	8,205,749	2.5	65,610	69,540
UNIMPROVED INDUSTRIAL LAND	77	74	-3.9	2,897,729	2,728,422	-5.8	37,633	36,871
UNIMPROVED TRACT LAND	454	455	0.2	13,748,092	14,559,146	5.9	30,282	31,998
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	74	73	-1.4	395,340	364,929	-7.7	5,342	4,999
UNIMPROVED EFU FARM AND RANGE LAND	545	542	-0.6	7,391,561	7,639,653	3.4	13,562	14,095
HIGHEST AND BEST USE FOREST LAND	345	340	-1.4	1,232,870	1,220,939	-1.0	3,574	3,591
DESIGNATED FOREST LAND	151	153	1.3	619,534	758,105	22.4	4,103	4,955
MULTIPLE HOUSING LAND	1	1	0.0	42,630	42,630	0.0	42,630	42,630
RECREATION LAND	11	11	0.0	105,025	108,158	3.0	9,548	9,833
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,231</b>	<b>2,209</b>	<b>-1.0</b>	<b>45,481,837</b>	<b>45,899,807</b>	<b>0.9</b>	<b>20,386</b>	<b>20,779</b>
IMPROVED RESIDENTIAL PROPERTY	2,546	2,674	5.0	295,956,053	321,502,791	8.6	116,244	120,233
IMPROVED COMMERCIAL PROPERTY	413	425	2.9	132,064,111	144,079,452	9.1	319,768	339,010
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	114	123	7.9	34,626,769	35,862,996	3.6	303,744	291,569
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	23	0.0	45,397,184	44,402,589	-2.2	1,973,791	1,930,547
IMPROVED TRACT PROPERTY	2,322	2,336	0.6	280,638,152	293,290,002	4.5	120,861	125,552
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	189	194	2.6	22,138,244	22,970,386	3.8	117,134	118,404
IMPROVED FARM AND RANGE ZONED PROPERTY	1,339	1,341	0.1	133,912,900	136,271,695	1.8	100,010	101,619
HIGHEST AND BEST USE FOREST PROPERTY	128	127	-0.8	12,472,814	13,165,399	5.6	97,444	103,665
DESIGNATED FOREST PROPERTY	265	266	0.4	30,550,440	30,402,943	-0.5	115,285	114,297
MULTIPLE HOUSING PROPERTY	178	176	-1.1	27,987,406	27,883,660	-0.4	157,233	158,430
RECREATION PROPERTY	42	41	-2.4	4,446,222	4,537,379	2.1	105,862	110,668
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	28	28	0.0	2,665,160	3,293,524	23.6	95,184	117,626
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,587</b>	<b>7,754</b>	<b>2.2</b>	<b>1,022,855,455</b>	<b>1,077,662,816</b>	<b>5.4</b>	<b>134,817</b>	<b>138,982</b>
PERSONAL PROPERTY	486	478	-1.6	33,053,607	32,728,046	-1.0	68,012	68,469
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	612	1,010	65.0	11,328,912	10,385,114	-8.3	18,511	10,282
TOTAL MANUFACTURED STRUCTURES	612	1,010	65.0	11,328,912	10,385,114	-8.3	18,511	10,282
OTHER	0	800	NA	0	0	NA	NA	0
UTILITIES	272	287	5.5	66,994,080	68,931,616	2.9	246,302	240,180
<b>GRAND TOTAL</b>	<b>11,188</b>	<b>12,538</b>	<b>12.1</b>	<b>1,179,713,891</b>	<b>1,235,607,399</b>	<b>4.7</b>	<b>105,445</b>	<b>98,549</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
JACKSON COUNTY								
UNIMPROVED RESIDENTIAL LAND	3,680	3,870	5.2	120,308,700	135,792,001	12.9	32,693	35,088
UNIMPROVED COMMERCIAL LAND	685	710	3.6	53,102,380	61,412,883	15.6	77,522	86,497
UNIMPROVED INDUSTRIAL LAND	346	311	-10.1	41,840,650	39,630,547	-5.3	120,927	127,429
UNIMPROVED TRACT LAND	2,667	2,565	-3.8	92,604,700	92,277,943	-0.4	34,722	35,976
UNIMPROVED FARM AND RANGE LAND	81	78	-3.7	278,550	371,118	33.2	3,439	4,758
UNIMPROVED NON-EFU FARM AND RANGE LAND	188	200	6.4	470,760	738,653	56.9	2,504	3,693
UNIMPROVED EFU FARM AND RANGE LAND	1,680	1,644	-2.1	7,636,430	7,561,622	-1.0	4,545	4,600
HIGHEST AND BEST USE FOREST LAND	2,528	2,508	-0.8	37,850,820	55,449,087	46.5	14,973	22,109
DESIGNATED FOREST LAND	17	17	0.0	58,810	64,896	10.3	3,459	3,817
MULTIPLE HOUSING LAND	103	96	-6.8	9,708,140	9,420,980	-3.0	94,254	98,135
RECREATION LAND	37	38	2.7	1,093,960	1,072,640	-1.9	29,566	28,227
UNIMPROVED WESTERN OREGON SMALL TRACT	212	NA	NA	1,542,280	NA	NA	7,275	NA
TOTAL UNIMPROVED PROPERTIES	12,224	12,244	0.2	366,496,180	405,775,825	10.7	29,982	33,141
IMPROVED RESIDENTIAL PROPERTY	40,677	41,481	2.0	4,811,707,783	5,153,691,887	7.1	118,291	124,242
IMPROVED COMMERCIAL PROPERTY	4,497	4,494	-0.1	1,647,964,550	1,714,828,509	4.1	366,459	381,582
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	191	194	1.6	74,697,350	80,020,206	7.1	391,086	412,475
IMPROVED INDUSTRIAL PROPERTY (STATE)	306	83	-72.9	398,000,010	365,911,360	-8.1	1,300,654	4,408,571
IMPROVED TRACT PROPERTY	14,850	14,995	1.0	1,538,517,995	1,626,712,789	5.7	103,604	108,484
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	776	772	-0.5	124,054,330	140,865,965	13.6	159,864	182,469
IMPROVED FARM AND RANGE ZONED PROPERTY	4,221	4,182	-0.9	310,138,000	322,658,270	4.0	73,475	77,154
HIGHEST AND BEST USE FOREST PROPERTY	3,370	3,408	1.1	207,385,060	223,355,355	7.7	61,539	65,539
DESIGNATED FOREST PROPERTY	233	236	1.3	19,247,310	20,887,777	8.5	82,606	88,508
MULTIPLE HOUSING PROPERTY	902	874	-3.1	359,750,640	381,783,442	6.1	398,837	436,823
RECREATION PROPERTY	120	119	-0.8	3,543,800	3,499,190	-1.3	29,532	29,405
IMPROVED WESTERN OREGON SMALL TRACT	108	NA	NA	11,212,650	NA	NA	103,821	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	70,251	70,948	1.0	9,506,219,478	10,045,876,754	5.7	135,318	141,595
PERSONAL PROPERTY	11,181	11,350	1.5	418,087,000	416,572,270	-0.4	37,393	36,702
MANUFACTURED STRUCTURE REAL PROPERTY	5,508	0	-100	174,539,330	0	-100	31,688	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,025	13,546	68.8	176,685,850	359,476,558	103.5	22,017	26,537
TOTAL MANUFACTURED STRUCTURES	13,533	13,546	0.1	351,225,180	359,476,558	2.3	25,953	26,537
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	506	67	-86.8	473,254,500	449,676,073	-5.0	935,286	6,711,583
GRAND TOTAL	107,695	108,155	0.4	11,115,282,338	11,677,377,480	5.1	103,211	107,969

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,521	1,481	-2.6	22,532,373	22,170,379	-1.6	14,814	14,970
UNIMPROVED COMMERCIAL LAND	253	253	0.0	5,082,982	5,301,536	4.3	20,091	20,955
UNIMPROVED INDUSTRIAL LAND	67	68	1.5	1,200,454	1,264,635	5.3	17,917	18,598
UNIMPROVED TRACT LAND	605	595	-1.7	10,706,261	10,812,228	1.0	17,696	18,172
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	12	14	16.7	72,053	149,072	106.9	6,004	10,648
UNIMPROVED EFU FARM AND RANGE LAND	1,237	1,233	-0.3	14,011,306	14,329,412	2.3	11,327	11,622
HIGHEST AND BEST USE FOREST LAND	61	61	0.0	2,632,589	2,711,458	3.0	43,157	44,450
DESIGNATED FOREST LAND	13	13	0.0	11,520	11,854	2.9	886	912
MULTIPLE HOUSING LAND	2	2	0.0	15,590	16,056	3.0	7,795	8,028
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,771</b>	<b>3,720</b>	<b>-1.4</b>	<b>56,265,128</b>	<b>56,766,630</b>	<b>0.9</b>	<b>14,920</b>	<b>15,260</b>
IMPROVED RESIDENTIAL PROPERTY	4,410	4,554	3.3	314,906,377	338,894,488	7.6	71,407	74,417
IMPROVED COMMERCIAL PROPERTY	407	412	1.2	62,651,569	65,108,592	3.9	153,935	158,031
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	37	2.8	5,944,378	6,094,203	2.5	165,122	164,708
IMPROVED INDUSTRIAL PROPERTY (STATE)	59	59	0.0	36,372,488	36,412,010	0.1	616,483	617,153
IMPROVED TRACT PROPERTY	1,392	1,395	0.2	132,602,740	138,066,634	4.1	95,261	98,972
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	20	21	5.0	1,300,717	1,348,808	3.7	65,036	64,229
IMPROVED FARM AND RANGE ZONED PROPERTY	786	788	0.3	68,274,103	72,045,366	5.5	86,863	91,428
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	50,032	16,270	-67.5	50,032	16,270
DESIGNATED FOREST PROPERTY	1	1	0.0	86,330	87,599	1.5	86,330	87,599
MULTIPLE HOUSING PROPERTY	45	46	2.2	13,601,864	14,411,840	6.0	302,264	313,301
RECREATION PROPERTY	5	5	0.0	99,352	102,332	3.0	19,870	20,466
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	73	86	17.8	55,655	125,181	124.9	762	1,456
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,235</b>	<b>7,405</b>	<b>2.3</b>	<b>635,945,605</b>	<b>672,713,323</b>	<b>5.8</b>	<b>87,898</b>	<b>90,846</b>
PERSONAL PROPERTY	244	236	-3.3	20,571,825	20,876,252	1.5	84,311	88,459
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,646	1,564	-5.0	13,241,700	13,476,612	1.8	8,045	8,617
TOTAL MANUFACTURED STRUCTURES	1,646	1,564	-5.0	13,241,700	13,476,612	1.8	8,045	8,617
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	648	621	-4.2	242,454,154	271,276,048	11.9	374,158	436,837
<b>GRAND TOTAL</b>	<b>13,544</b>	<b>13,546</b>	<b>0.0</b>	<b>968,478,412</b>	<b>1,035,108,865</b>	<b>6.9</b>	<b>71,506</b>	<b>76,414</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
JOSEPHINE COUNTY								
UNIMPROVED RESIDENTIAL LAND	1,061	1,086	2.4	28,192,930	31,619,020	12.2	26,572	29,115
UNIMPROVED COMMERCIAL LAND	252	237	-6.0	22,694,870	21,663,256	-4.5	90,059	91,406
UNIMPROVED INDUSTRIAL LAND	168	155	-7.7	10,319,180	9,965,580	-3.4	61,424	64,294
UNIMPROVED TRACT LAND	2,172	2,051	-5.6	67,933,370	66,101,460	-2.7	31,277	32,229
UNIMPROVED FARM AND RANGE LAND	6	6	0.0	118,600	122,130	3.0	19,767	20,355
UNIMPROVED NON-EFU FARM AND RANGE LAND	118	115	-2.5	885,150	848,520	-4.1	7,501	7,378
UNIMPROVED EFU FARM AND RANGE LAND	95	87	-8.4	894,290	863,680	-3.4	9,414	9,927
HIGHEST AND BEST USE FOREST LAND	177	177	0.0	712,110	2,811,530	294.8	4,023	15,884
DESIGNATED FOREST LAND	1,724	1,761	2.1	8,331,820	11,133,630	33.6	4,833	6,322
MULTIPLE HOUSING LAND	35	29	-17.1	2,826,550	2,340,120	-17.2	80,759	80,694
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	116	NA	NA	523,200	NA	NA	4,510	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,924</b>	<b>5,704</b>	<b>-3.7</b>	<b>143,432,070</b>	<b>147,468,926</b>	<b>2.8</b>	<b>24,212</b>	<b>25,854</b>
IMPROVED RESIDENTIAL PROPERTY	10,344	10,535	1.8	1,030,582,537	1,093,477,591	6.1	99,631	103,795
IMPROVED COMMERCIAL PROPERTY	1,566	1,578	0.8	417,097,533	442,730,221	6.1	266,346	280,564
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	267	273	2.2	81,982,135	86,018,989	4.9	307,049	315,088
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	23	4.5	26,981,820	26,584,040	-1.5	1,226,446	1,155,828
IMPROVED TRACT PROPERTY	13,448	13,609	1.2	1,379,908,515	1,462,794,711	6.0	102,611	107,487
IMPROVED FARM AND RANGE PROPERTY	1	1	0.0	67,900	78,580	15.7	67,900	78,580
IMPROVED FARM AND RANGE UNZONED PROPERTY	527	516	-2.1	51,423,732	52,908,988	2.9	97,578	102,537
IMPROVED FARM AND RANGE ZONED PROPERTY	575	577	0.3	45,086,176	46,978,410	4.2	78,411	81,418
HIGHEST AND BEST USE FOREST PROPERTY	3	2	-33.3	32,600	33,550	2.9	10,867	16,775
DESIGNATED FOREST PROPERTY	4,751	4,967	4.5	367,271,200	402,643,283	9.6	77,304	81,064
MULTIPLE HOUSING PROPERTY	446	454	1.8	110,825,146	115,905,650	4.6	248,487	255,299
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	102	NA	NA	11,257,545	NA	NA	110,368	NA
IMPROVED MISCELLANEOUS	177	187	5.6	7,880,184	8,944,794	13.5	44,521	47,833
<b>TOTAL IMPROVED PROPERTIES</b>	<b>32,229</b>	<b>32,722</b>	<b>1.5</b>	<b>3,530,397,023</b>	<b>3,739,098,807</b>	<b>5.9</b>	<b>109,541</b>	<b>114,269</b>
PERSONAL PROPERTY	2,709	2,858	5.5	80,764,669	87,825,003	8.7	29,813	30,730
MANUFACTURED STRUCTURE REAL PROPERTY	2,940	2,876	-2.2	54,055,152	55,986,417	3.6	18,386	19,467
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,239	3,190	-1.5	65,890,480	66,552,290	1.0	20,343	20,863
TOTAL MANUFACTURED STRUCTURES	6,179	6,066	-1.8	119,945,632	122,538,707	2.2	19,412	20,201
OTHER	2,282	2,292	0.4	2,311,282	2,489,182	7.7	1,013	1,086
UTILITIES	108	113	4.6	142,176,006	133,119,521	-6.4	1,316,445	1,178,049
<b>GRAND TOTAL</b>	<b>49,431</b>	<b>49,755</b>	<b>0.7</b>	<b>4,019,026,682</b>	<b>4,232,540,146</b>	<b>5.3</b>	<b>81,306</b>	<b>85,068</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	19,193	18,527	-3.5	162,163,350	148,575,340	-8.4	8,449	8,019
UNIMPROVED COMMERCIAL LAND	852	842	-1.2	24,800,350	24,871,990	0.3	29,108	29,539
UNIMPROVED INDUSTRIAL LAND	146	154	5.5	5,381,050	8,593,120	59.7	36,857	55,799
UNIMPROVED TRACT LAND	3,303	3,098	-6.2	42,418,410	38,204,710	-9.9	12,842	12,332
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,357	1,357	0.0	9,333,400	9,238,164	-1.0	6,878	6,808
UNIMPROVED EFU FARM AND RANGE LAND	2,691	2,692	0.0	41,679,700	40,900,190	-1.9	15,489	15,193
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	475	0	-100	833,230	0	-100	1,754	NA
MULTIPLE HOUSING LAND	7	9	28.6	175,530	208,930	19.0	25,076	23,214
RECREATION LAND	148	144	-2.7	579,680	5,138,690	786.5	3,917	35,685
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>28,172</b>	<b>26,823</b>	<b>-4.8</b>	<b>287,364,700</b>	<b>275,731,134</b>	<b>-4.0</b>	<b>10,200</b>	<b>10,280</b>
IMPROVED RESIDENTIAL PROPERTY	21,174	19,873	-6.1	1,452,910,190	1,362,642,240	-6.2	68,618	68,568
IMPROVED COMMERCIAL PROPERTY	1,671	1,665	-0.4	348,876,750	355,177,020	1.8	208,783	213,320
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	49	48	-2.0	11,012,180	11,311,490	2.7	224,738	235,656
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	38	0.0	169,851,540	170,858,190	0.6	4,469,777	4,496,268
IMPROVED TRACT PROPERTY	1,367	1,292	-5.5	90,336,970	86,461,520	-4.3	66,084	66,921
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	544	552	1.5	31,920,025	33,776,045	5.8	58,677	61,188
IMPROVED FARM AND RANGE ZONED PROPERTY	1,999	1,998	-0.1	143,720,390	145,671,452	1.4	71,896	72,909
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	167	0	-100	7,163,720	0	-100	42,897	NA
MULTIPLE HOUSING PROPERTY	153	150	-2.0	49,704,120	50,340,060	1.3	324,864	335,600
RECREATION PROPERTY	23	21	-8.7	2,686,000	2,552,780	-5.0	116,783	121,561
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	1,450	109	-92.5	59,365,780	5,310	-100	40,942	49
<b>TOTAL IMPROVED PROPERTIES</b>	<b>28,635</b>	<b>25,746</b>	<b>-10.1</b>	<b>2,367,547,665</b>	<b>2,218,796,107</b>	<b>-6.3</b>	<b>82,680</b>	<b>86,180</b>
PERSONAL PROPERTY	3,638	3,830	5.3	93,968,016	100,436,240	6.9	25,830	26,224
MANUFACTURED STRUCTURE REAL PROPERTY	3,964	0	-100	54,776,280	0	-100	13,818	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,505	1,489	-1.1	25,830,800	22,943,240	-11.2	17,163	15,408
TOTAL MANUFACTURED STRUCTURES	5,469	1,489	-72.8	80,607,080	22,943,240	-71.5	14,739	15,408
OTHER	3,361	0	-100	1,735,990	0	-100	517	NA
UTILITIES	989	1,033	4.4	636,858,353	656,667,480	3.1	643,942	635,690
<b>GRAND TOTAL</b>	<b>70,264</b>	<b>58,921</b>	<b>-16.1</b>	<b>3,468,081,804</b>	<b>3,274,574,201</b>	<b>-5.6</b>	<b>49,358</b>	<b>55,576</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## LAKE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,969	3,001	1.1	6,655,813	7,234,497	8.7	2,242	2,411
UNIMPROVED COMMERCIAL LAND	241	241	0.0	1,804,298	1,910,044	5.9	7,487	7,925
UNIMPROVED INDUSTRIAL LAND	53	58	9.4	623,072	625,663	0.4	11,756	10,787
UNIMPROVED TRACT LAND	3,020	3,030	0.3	14,036,608	14,537,243	3.6	4,648	4,798
UNIMPROVED FARM AND RANGE LAND	107	96	-10.3	892,134	893,257	0.1	8,338	9,305
UNIMPROVED NON-EFU FARM AND RANGE LAND	103	103	0.0	1,017,006	1,153,486	13.4	9,874	11,199
UNIMPROVED EFU FARM AND RANGE LAND	2,118	2,131	0.6	28,228,336	28,637,343	1.4	13,328	13,438
HIGHEST AND BEST USE FOREST LAND	4	4	0.0	43,670	44,816	2.6	10,918	11,204
DESIGNATED FOREST LAND	250	247	-1.2	8,977,609	11,848,864	32.0	35,910	47,971
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,737	2,774	1.4	14,362,420	14,536,617	1.2	5,248	5,240
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,602</b>	<b>11,685</b>	<b>0.7</b>	<b>76,640,966</b>	<b>81,421,830</b>	<b>6.2</b>	<b>6,606</b>	<b>6,968</b>
IMPROVED RESIDENTIAL PROPERTY	1,905	1,918	0.7	69,482,675	72,970,513	5.0	36,474	38,045
IMPROVED COMMERCIAL PROPERTY	340	341	0.3	30,682,817	31,674,602	3.2	90,244	92,887
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	23	23	0.0	2,669,020	2,760,455	3.4	116,044	120,020
IMPROVED INDUSTRIAL PROPERTY (STATE)	7	6	-14.3	10,051,976	10,646,419	5.9	1,435,997	1,774,403
IMPROVED TRACT PROPERTY	689	701	1.7	36,884,496	39,029,743	5.8	53,533	55,677
IMPROVED FARM AND RANGE PROPERTY	19	21	10.5	1,109,983	1,211,631	9.2	58,420	57,697
IMPROVED FARM AND RANGE UNZONED PROPERTY	10	11	10.0	1,318,150	1,358,454	3.1	131,815	123,496
IMPROVED FARM AND RANGE ZONED PROPERTY	876	881	0.6	86,287,472	89,873,830	4.2	98,502	102,013
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	14	18	28.6	555,289	937,063	68.8	39,664	52,059
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	116	125	7.8	3,548,551	3,968,119	11.8	30,591	31,745
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,999</b>	<b>4,045</b>	<b>1.2</b>	<b>242,590,429</b>	<b>254,430,829</b>	<b>4.9</b>	<b>60,663</b>	<b>62,900</b>
PERSONAL PROPERTY	187	204	9.1	10,922,636	8,524,808	-22.0	58,410	41,788
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,349	1,374	1.9	6,841,658	6,661,019	-2.6	5,072	4,848
TOTAL MANUFACTURED STRUCTURES	1,349	1,374	1.9	6,841,658	6,661,019	-2.6	5,072	4,848
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	97	95	-2.1	56,289,069	50,039,040	-11.1	580,300	526,727
<b>GRAND TOTAL</b>	<b>17,234</b>	<b>17,403</b>	<b>1.0</b>	<b>393,284,758</b>	<b>401,077,526</b>	<b>2.0</b>	<b>22,820</b>	<b>23,046</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	6,523	6,456	-1.0	163,794,813	162,943,606	-0.5	25,110	25,239
UNIMPROVED COMMERCIAL LAND	1,087	1,090	0.3	77,921,580	75,293,609	-3.4	71,685	69,077
UNIMPROVED INDUSTRIAL LAND	938	967	3.1	86,354,337	87,527,122	1.4	92,062	90,514
UNIMPROVED TRACT LAND	4,118	3,885	-5.7	115,684,384	110,663,586	-4.3	28,092	28,485
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	517	476	-7.9	2,772,144	2,470,622	-10.9	5,362	5,190
UNIMPROVED EFU FARM AND RANGE LAND	1,367	1,356	-0.8	17,574,225	17,864,868	1.7	12,856	13,175
HIGHEST AND BEST USE FOREST LAND	3,519	3,384	-3.8	184,678,412	167,829,682	-9.1	52,480	49,595
DESIGNATED FOREST LAND	2,157	2,541	17.8	18,598,757	18,722,818	0.7	8,623	7,368
MULTIPLE HOUSING LAND	224	231	3.1	16,894,217	17,641,130	4.4	75,421	76,369
RECREATION LAND	626	2	-99.7	29,889,292	29,033,316	-2.9	47,746	14,516,658
UNIMPROVED WESTERN OREGON SMALL TRACT	348	NA	NA	4,126,108	NA	NA	11,857	NA
TOTAL UNIMPROVED PROPERTIES	21,424	20,388	-4.8	718,288,269	689,990,359	-3.9	33,527	33,843
IMPROVED RESIDENTIAL PROPERTY	77,380	77,344	0.0	8,791,322,493	9,092,091,203	3.4	113,612	117,554
IMPROVED COMMERCIAL PROPERTY	5,093	5,255	3.2	2,025,816,787	2,110,239,784	4.2	397,765	401,568
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,809	1,492	-17.5	535,369,012	560,027,865	4.6	295,947	375,354
IMPROVED INDUSTRIAL PROPERTY (STATE)	235	234	-0.4	1,232,667,060	1,272,002,454	3.2	5,245,392	5,435,908
IMPROVED TRACT PROPERTY	17,724	17,820	0.5	1,987,807,509	2,051,247,689	3.2	112,153	115,109
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,176	1,222	3.9	111,120,534	116,536,538	4.9	94,490	95,365
IMPROVED FARM AND RANGE ZONED PROPERTY	2,597	2,698	3.9	262,827,506	277,381,678	5.5	101,204	102,810
HIGHEST AND BEST USE FOREST PROPERTY	337	24	-92.9	19,303,390	635,276	-96.7	57,280	26,470
DESIGNATED FOREST PROPERTY	4,338	5,223	20.4	310,982,490	381,785,243	22.8	71,688	73,097
MULTIPLE HOUSING PROPERTY	1,042	1,032	-1.0	715,762,488	741,103,962	3.5	686,912	718,124
RECREATION PROPERTY	1,863	1,890	1.4	340,455,425	349,865,864	2.8	182,746	185,114
IMPROVED WESTERN OREGON SMALL TRACT	243	NA	NA	24,681,833	NA	NA	101,571	NA
IMPROVED MISCELLANEOUS	6,229	2,472	-60.3	32,525,469	5,217,328	-84.0	5,222	2,111
TOTAL IMPROVED PROPERTIES	120,066	116,706	-2.8	16,390,641,996	16,958,134,884	3.5	136,514	145,306
PERSONAL PROPERTY	6,537	6,175	-5.5	618,865,151	623,347,004	0.7	94,671	100,947
MANUFACTURED STRUCTURE REAL PROPERTY	5,454	4,775	-12.4	133,831,413	113,674,520	-15.1	24,538	23,806
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,625	9,963	-6.2	242,285,573	204,230,762	-15.7	22,803	20,499
TOTAL MANUFACTURED STRUCTURES	16,079	14,738	-8.3	376,116,986	317,905,282	-15.5	23,392	21,570
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	2,047	1,852	-9.5	586,197,304	555,389,096	-5.3	286,369	299,886
GRAND TOTAL	166,153	159,859	-3.8	18,690,109,706	19,144,766,625	2.4	112,487	119,760

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
LINCOLN COUNTY								
UNIMPROVED RESIDENTIAL LAND	6,409	6,276	-2.1	237,287,400	232,673,680	-1.9	37,024	37,074
UNIMPROVED COMMERCIAL LAND	678	663	-2.2	28,521,080	28,261,790	-0.9	42,066	42,627
UNIMPROVED INDUSTRIAL LAND	121	124	2.5	5,201,970	5,514,610	6.0	42,991	44,473
UNIMPROVED TRACT LAND	1,213	1,195	-1.5	31,963,220	31,596,600	-1.1	26,351	26,441
UNIMPROVED FARM AND RANGE LAND	8	10	25.0	177,490	275,120	55.0	22,186	27,512
UNIMPROVED NON-EFU FARM AND RANGE LAND	78	40	-48.7	627,520	251,800	-59.9	8,045	6,295
UNIMPROVED EFU FARM AND RANGE LAND	185	211	14.1	1,311,670	1,574,380	20.0	7,090	7,462
HIGHEST AND BEST USE FOREST LAND	519	516	-0.6	44,121,290	33,125,890	-24.9	85,012	64,197
DESIGNATED FOREST LAND	2,230	2,287	2.6	103,878,650	79,872,410	-23.1	46,582	34,925
MULTIPLE HOUSING LAND	312	310	-0.6	8,424,990	8,588,770	1.9	27,003	27,706
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	54	NA	NA	857,560	NA	NA	15,881	NA
TOTAL UNIMPROVED PROPERTIES	11,807	11,632	-1.5	462,372,840	421,735,050	-8.8	39,161	36,256
IMPROVED RESIDENTIAL PROPERTY	19,362	19,565	1.0	2,501,150,350	2,623,060,300	4.9	129,178	134,069
IMPROVED COMMERCIAL PROPERTY	3,583	3,561	-0.6	676,224,520	698,039,810	3.2	188,731	196,024
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	103	118	14.6	17,677,330	21,245,910	20.2	171,625	180,050
IMPROVED INDUSTRIAL PROPERTY (STATE)	40	25	-37.5	187,625,970	176,331,550	-6.0	4,690,649	7,053,262
IMPROVED TRACT PROPERTY	2,824	2,879	1.9	264,863,010	276,564,820	4.4	93,790	96,063
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	188	109	-42.0	15,322,450	9,037,530	-41.0	81,502	82,913
IMPROVED FARM AND RANGE ZONED PROPERTY	330	385	16.7	25,002,890	28,686,640	14.7	75,766	74,511
HIGHEST AND BEST USE FOREST PROPERTY	7	7	0.0	619,930	639,420	3.1	88,561	91,346
DESIGNATED FOREST PROPERTY	1,262	1,358	7.6	95,578,710	102,429,870	7.2	75,736	75,427
MULTIPLE HOUSING PROPERTY	169	166	-1.8	61,462,090	62,663,070	2.0	363,681	377,488
RECREATION PROPERTY	233	233	0.0	1,864,250	1,864,250	0.0	8,001	8,001
IMPROVED WESTERN OREGON SMALL TRACT	35	NA	NA	2,388,940	NA	NA	68,255	NA
IMPROVED MISCELLANEOUS	1,729	1,698	-1.8	1,140,080	1,200,010	5.3	659	707
TOTAL IMPROVED PROPERTIES	29,865	30,104	0.8	3,850,920,520	4,001,763,180	3.9	128,944	132,931
PERSONAL PROPERTY	5,395	2,544	-52.8	116,817,107	111,294,070	-4.7	21,653	43,748
MANUFACTURED STRUCTURE REAL PROPERTY	2,654	2,600	-2.0	63,961,620	64,794,930	1.3	24,100	24,921
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,103	1,078	-2.3	26,629,610	25,621,210	-3.8	24,143	23,767
TOTAL MANUFACTURED STRUCTURES	3,757	3,678	-2.1	90,591,230	90,416,140	-0.2	24,113	24,583
OTHER	2,904	0	-100	0	0	NA	0	NA
UTILITIES	309	316	2.3	147,631,138	148,501,964	0.6	477,771	469,943
GRAND TOTAL	54,037	48,274	-10.7	4,668,332,835	4,773,710,404	2.3	86,391	98,888

NOTES: Significant variation across years may be due to classification changes by counties.

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Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
LINN COUNTY								
UNIMPROVED RESIDENTIAL LAND	2,774	2,822	1.7	40,479,659	46,260,700	14.3	14,593	16,393
UNIMPROVED COMMERCIAL LAND	339	340	0.3	12,828,426	14,301,464	11.5	37,842	42,063
UNIMPROVED INDUSTRIAL LAND	336	337	0.3	15,733,452	16,637,050	5.7	46,826	49,368
UNIMPROVED TRACT LAND	1,621	1,559	-3.8	39,289,889	37,764,597	-3.9	24,238	24,224
UNIMPROVED FARM AND RANGE LAND	12	11	-8.3	821,739	814,685	-0.9	68,478	74,062
UNIMPROVED NON-EFU FARM AND RANGE LAND	415	422	1.7	8,140,706	9,148,064	12.4	19,616	21,678
UNIMPROVED EFU FARM AND RANGE LAND	2,362	2,361	0.0	68,665,527	70,845,553	3.2	29,071	30,007
HIGHEST AND BEST USE FOREST LAND	1,022	1,021	-0.1	73,132,696	66,881,436	-8.5	71,558	65,506
DESIGNATED FOREST LAND	1,235	1,419	14.9	44,374,390	41,100,195	-7.4	35,931	28,964
MULTIPLE HOUSING LAND	58	56	-3.4	2,928,649	2,951,752	0.8	50,494	52,710
RECREATION LAND	10	11	10.0	221,884	228,533	3.0	22,188	20,776
UNIMPROVED WESTERN OREGON SMALL TRACT	189	NA	NA	2,893,234	NA	NA	15,308	NA
TOTAL UNIMPROVED PROPERTIES	10,373	10,359	-0.1	309,510,251	306,934,029	-0.8	29,838	29,630
IMPROVED RESIDENTIAL PROPERTY	19,552	20,018	2.4	1,744,790,100	1,837,970,143	5.3	89,238	91,816
IMPROVED COMMERCIAL PROPERTY	1,524	1,524	0.0	389,146,024	409,200,774	5.2	255,345	268,504
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	684	694	1.5	375,857,601	374,997,038	-0.2	549,499	540,342
IMPROVED INDUSTRIAL PROPERTY (STATE)	75	76	1.3	323,399,743	316,649,816	-2.1	4,311,997	4,166,445
IMPROVED TRACT PROPERTY	7,758	7,781	0.3	865,820,210	901,401,452	4.1	111,604	115,846
IMPROVED FARM AND RANGE PROPERTY	31	30	-3.2	3,854,402	3,673,257	-4.7	124,336	122,442
IMPROVED FARM AND RANGE UNZONED PROPERTY	740	750	1.4	241,051,241	235,423,559	-2.3	325,745	313,898
IMPROVED FARM AND RANGE ZONED PROPERTY	3,207	3,236	0.9	386,980,719	402,774,111	4.1	120,668	124,467
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	192,158	189,963	-1.1	48,040	47,491
DESIGNATED FOREST PROPERTY	983	1,103	12.2	106,297,120	116,716,492	9.8	108,135	105,817
MULTIPLE HOUSING PROPERTY	375	373	-0.5	188,877,076	197,522,306	4.6	503,672	529,550
RECREATION PROPERTY	144	143	-0.7	4,313,840	4,432,530	2.8	29,957	30,997
IMPROVED WESTERN OREGON SMALL TRACT	123	NA	NA	11,710,828	NA	NA	95,210	NA
IMPROVED MISCELLANEOUS	701	831	18.5	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	35,901	36,563	1.8	4,642,291,062	4,800,951,441	3.4	129,308	131,306
PERSONAL PROPERTY	2,820	2,720	-3.5	207,900,091	193,138,500	-7.1	73,723	71,007
MANUFACTURED STRUCTURE REAL PROPERTY	1,046	996	-4.8	21,048,220	20,802,965	-1.2	20,123	20,887
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,016	4,945	-1.4	100,586,245	98,448,013	-2.1	20,053	19,909
TOTAL MANUFACTURED STRUCTURES	6,062	5,941	-2.0	121,634,465	119,250,978	-2.0	20,065	20,073
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	101	97	-4.0	251,899,672	242,461,669	-3.7	2,494,056	2,499,605
GRAND TOTAL	55,257	55,680	0.8	5,533,235,541	5,662,736,617	2.3	100,136	101,701

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
MALHEUR COUNTY								
UNIMPROVED RESIDENTIAL LAND	453	453	0.0	4,251,049	4,512,856	6.2	9,384	9,962
UNIMPROVED COMMERCIAL LAND	194	201	3.6	3,339,224	3,983,569	19.3	17,212	19,819
UNIMPROVED INDUSTRIAL LAND	211	217	2.8	2,044,140	2,463,402	20.5	9,688	11,352
UNIMPROVED TRACT LAND	510	499	-2.2	3,392,293	3,471,116	2.3	6,652	6,956
UNIMPROVED FARM AND RANGE LAND	747	742	-0.7	1,222,353	1,222,749	0.0	1,636	1,648
UNIMPROVED NON-EFU FARM AND RANGE LAND	101	101	0.0	563,419	498,718	-11.5	5,578	4,938
UNIMPROVED EFU FARM AND RANGE LAND	3,720	3,719	0.0	43,654,723	37,939,281	-13.1	11,735	10,201
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	6,176	6,355	2.9	6,176	6,355
MULTIPLE HOUSING LAND	1	1	0.0	2,358	2,428	3.0	2,358	2,428
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,938	5,934	-0.1	58,475,735	54,100,474	-7.5	9,848	9,117
IMPROVED RESIDENTIAL PROPERTY	4,334	4,370	0.8	261,199,275	272,558,080	4.3	60,267	62,370
IMPROVED COMMERCIAL PROPERTY	863	872	1.0	142,246,194	148,825,066	4.6	164,828	170,671
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	152	154	1.3	32,980,523	33,696,255	2.2	216,977	218,807
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	4	33.3	120,158,851	125,810,132	4.7	40,052,950	31,452,533
IMPROVED TRACT PROPERTY	2,155	2,179	1.1	123,767,304	130,894,861	5.8	57,433	60,071
IMPROVED FARM AND RANGE PROPERTY	38	44	15.8	2,529,313	2,730,189	7.9	66,561	62,050
IMPROVED FARM AND RANGE UNZONED PROPERTY	36	35	-2.8	9,841,555	18,548,348	88.5	273,377	529,953
IMPROVED FARM AND RANGE ZONED PROPERTY	2,302	2,310	0.3	224,558,592	216,004,585	-3.8	97,549	93,508
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	64	64	0.0	15,437,881	15,696,543	1.7	241,217	245,258
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	465	459	-1.3	26,227,599	27,624,977	5.3	56,403	60,185
TOTAL IMPROVED PROPERTIES	10,412	10,491	0.8	958,947,087	992,389,036	3.5	92,100	94,594
PERSONAL PROPERTY	636	674	6.0	43,686,540	41,438,540	-5.1	68,690	61,482
MANUFACTURED STRUCTURE REAL PROPERTY	1,472	1,499	1.8	29,767,733	31,465,283	5.7	20,223	20,991
MANUFACTURED STRUCTURE PERSONAL PROPERTY	934	901	-3.5	13,443,876	12,885,622	-4.2	14,394	14,301
TOTAL MANUFACTURED STRUCTURES	2,406	2,400	-0.2	43,211,609	44,350,905	2.6	17,960	18,480
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	414	445	7.5	125,684,433	125,643,846	0.0	303,586	282,346
GRAND TOTAL	19,806	19,944	0.7	1,230,005,404	1,257,922,801	2.3	62,103	63,073

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,677	4,333	-7.4	105,515,486	103,408,912	-2.0	22,561	23,865
UNIMPROVED COMMERCIAL LAND	992	1,031	3.9	87,179,930	80,669,950	-7.5	87,883	78,244
UNIMPROVED INDUSTRIAL LAND	325	342	5.2	23,802,380	26,522,980	11.4	73,238	77,553
UNIMPROVED TRACT LAND	2,166	2,102	-3.0	76,309,290	76,287,322	0.0	35,231	36,293
UNIMPROVED FARM AND RANGE LAND	70	65	-7.1	4,629,210	3,880,470	-16.2	66,132	59,700
UNIMPROVED NON-EFU FARM AND RANGE LAND	278	271	-2.5	3,336,680	3,444,960	3.2	12,002	12,712
UNIMPROVED EFU FARM AND RANGE LAND	3,682	3,286	-10.8	59,254,430	56,849,310	-4.1	16,093	17,300
HIGHEST AND BEST USE FOREST LAND	300	294	-2.0	14,080,980	6,449,870	-54.2	46,937	21,938
DESIGNATED FOREST LAND	570	630	10.5	6,009,560	13,357,140	122.3	10,543	21,202
MULTIPLE HOUSING LAND	132	129	-2.3	9,105,340	7,943,550	-12.8	68,980	61,578
RECREATION LAND	130	1	-99.2	2,422,120	0	-100	18,632	0
UNIMPROVED WESTERN OREGON SMALL TRACT	161	NA	NA	1,913,750	NA	NA	11,887	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>13,483</b>	<b>12,484</b>	<b>-7.4</b>	<b>393,559,156</b>	<b>378,814,464</b>	<b>-3.7</b>	<b>29,189</b>	<b>30,344</b>
IMPROVED RESIDENTIAL PROPERTY	59,272	60,499	2.1	6,290,746,571	6,641,100,011	5.6	106,134	109,772
IMPROVED COMMERCIAL PROPERTY	5,137	5,074	-1.2	1,841,356,870	1,941,151,080	5.4	358,450	382,568
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	950	975	2.6	437,403,720	525,895,660	20.2	460,425	539,380
IMPROVED INDUSTRIAL PROPERTY (STATE)	259	228	-12.0	737,312,614	659,040,810	-10.6	2,846,767	2,890,530
IMPROVED TRACT PROPERTY	10,201	10,736	5.2	1,398,085,579	1,496,340,913	7.0	137,054	139,376
IMPROVED FARM AND RANGE PROPERTY	91	99	8.8	12,552,230	14,578,240	16.1	137,937	147,255
IMPROVED FARM AND RANGE UNZONED PROPERTY	349	364	4.3	41,718,160	43,447,690	4.1	119,536	119,362
IMPROVED FARM AND RANGE ZONED PROPERTY	7,477	7,820	4.6	746,400,259	776,507,849	4.0	99,826	99,298
HIGHEST AND BEST USE FOREST PROPERTY	26	26	0.0	1,080,140	635,550	-41.2	41,544	24,444
DESIGNATED FOREST PROPERTY	702	891	26.9	62,303,700	75,742,230	21.6	88,752	85,008
MULTIPLE HOUSING PROPERTY	1,193	0	-100	643,965,540	0	-100	539,787	NA
RECREATION PROPERTY	351	72	-79.5	22,853,280	1,394,620	-93.9	65,109	19,370
IMPROVED WESTERN OREGON SMALL TRACT	64	NA	NA	7,166,400	NA	NA	111,975	NA
IMPROVED MISCELLANEOUS	908	920	1.3	19,287,200	18,674,860	-3.2	21,241	20,299
<b>TOTAL IMPROVED PROPERTIES</b>	<b>86,980</b>	<b>87,704</b>	<b>0.8</b>	<b>12,262,232,263</b>	<b>12,194,509,513</b>	<b>-0.6</b>	<b>140,978</b>	<b>139,042</b>
PERSONAL PROPERTY	5,148	5,080	-1.3	440,512,658	437,767,697	-0.6	85,570	86,175
MANUFACTURED STRUCTURE REAL PROPERTY	0	2,498	NA	0	41,650,520	NA	NA	16,674
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,235	7,529	-26.4	231,865,867	155,742,170	-32.8	22,654	20,686
TOTAL MANUFACTURED STRUCTURES	10,235	10,027	-2.0	231,865,867	197,392,690	-14.9	22,654	19,686
OTHER	5,821	4,310	-26.0	585,309,703	0	-100	100,551	0
UTILITIES	0	1,589	NA	0	543,718,823	NA	NA	342,177
<b>GRAND TOTAL</b>	<b>121,667</b>	<b>121,194</b>	<b>-0.4</b>	<b>13,913,479,647</b>	<b>13,752,203,187</b>	<b>-1.2</b>	<b>114,357</b>	<b>113,473</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
MORROW COUNTY								
UNIMPROVED RESIDENTIAL LAND	677	660	-2.5	3,605,820	3,401,750	-5.7	5,326	5,154
UNIMPROVED COMMERCIAL LAND	181	197	8.8	2,719,140	2,390,270	-12.1	15,023	12,133
UNIMPROVED INDUSTRIAL LAND	86	96	11.6	840,110	1,082,000	28.8	9,769	11,271
UNIMPROVED TRACT LAND	347	365	5.2	3,670,020	3,809,300	3.8	10,576	10,436
UNIMPROVED FARM AND RANGE LAND	103	87	-15.5	567,950	90,140	-84.1	5,514	1,036
UNIMPROVED NON-EFU FARM AND RANGE LAND	165	168	1.8	293,910	562,570	91.4	1,781	3,349
UNIMPROVED EFU FARM AND RANGE LAND	1,253	1,252	-0.1	29,197,500	26,885,780	-7.9	23,302	21,474
HIGHEST AND BEST USE FOREST LAND	131	137	4.6	938,840	1,615,820	72.1	7,167	11,794
DESIGNATED FOREST LAND	38	36	-5.3	19,100	18,200	-4.7	503	506
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	96	92	-4.2	763,340	755,980	-1.0	7,951	8,217
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,077	3,090	0.4	42,615,730	40,611,810	-4.7	13,850	13,143
IMPROVED RESIDENTIAL PROPERTY	2,029	2,009	-1.0	89,902,220	90,965,520	1.2	44,309	45,279
IMPROVED COMMERCIAL PROPERTY	289	282	-2.4	23,269,820	23,944,160	2.9	80,518	84,908
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	78	70	-10.3	25,686,390	23,185,170	-9.7	329,313	331,217
IMPROVED INDUSTRIAL PROPERTY (STATE)	42	37	-11.9	92,540,930	90,775,540	-1.9	2,203,355	2,453,393
IMPROVED TRACT PROPERTY	796	844	6.0	41,082,880	47,434,760	15.5	51,612	56,202
IMPROVED FARM AND RANGE PROPERTY	59	57	-3.4	10,855,910	11,644,140	7.3	183,998	204,283
IMPROVED FARM AND RANGE UNZONED PROPERTY	138	134	-2.9	5,546,750	5,557,780	0.2	40,194	41,476
IMPROVED FARM AND RANGE ZONED PROPERTY	759	763	0.5	153,722,250	179,224,120	16.6	202,533	234,894
HIGHEST AND BEST USE FOREST PROPERTY	7	8	14.3	809,860	735,130	-9.2	115,694	91,891
DESIGNATED FOREST PROPERTY	16	18	12.5	251,850	290,090	15.2	15,741	16,116
MULTIPLE HOUSING PROPERTY	18	38	111.1	2,663,550	3,121,260	17.2	147,975	82,138
RECREATION PROPERTY	159	162	1.9	5,012,650	5,380,810	7.3	31,526	33,215
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	41	41	0.0	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	4,431	4,463	0.7	451,345,060	482,258,480	6.8	101,861	108,057
PERSONAL PROPERTY	322	242	-24.8	17,774,050	14,743,080	-17.1	55,199	60,922
MANUFACTURED STRUCTURE REAL PROPERTY	447	429	-4.0	8,584,530	8,385,630	-2.3	19,205	19,547
MANUFACTURED STRUCTURE PERSONAL PROPERTY	897	907	1.1	13,175,640	13,596,290	3.2	14,689	14,990
TOTAL MANUFACTURED STRUCTURES	1,344	1,336	-0.6	21,760,170	21,981,920	1.0	16,191	16,454
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	244	255	4.5	615,341,420	447,919,440	-27.2	2,521,891	1,756,547
GRAND TOTAL	9,418	9,386	-0.3	1,148,836,430	1,007,514,730	-12.3	121,983	107,342

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	17,079	16,582	-2.9	339,859,467	324,371,870	-4.6	19,899	19,562
UNIMPROVED COMMERCIAL LAND	3,882	3,872	-0.3	286,866,310	299,867,810	4.5	73,897	77,445
UNIMPROVED INDUSTRIAL LAND	90	92	2.2	29,995,420	30,649,940	2.2	333,282	333,152
UNIMPROVED TRACT LAND	1,282	1,265	-1.3	16,729,110	14,900,440	-10.9	13,049	11,779
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	259	273	5.4	8,172,960	5,974,180	-26.9	31,556	21,883
UNIMPROVED EFU FARM AND RANGE LAND	248	241	-2.8	7,883,850	7,709,220	-2.2	31,790	31,988
HIGHEST AND BEST USE FOREST LAND	33	19	-42.4	343,210	197,350	-42.5	10,400	10,387
DESIGNATED FOREST LAND	564	554	-1.8	7,406,180	6,194,120	-16.4	13,132	11,181
MULTIPLE HOUSING LAND	757	632	-16.5	29,479,620	24,560,450	-16.7	38,943	38,861
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>24,194</b>	<b>23,530</b>	<b>-2.7</b>	<b>726,736,127</b>	<b>714,425,380</b>	<b>-1.7</b>	<b>30,038</b>	<b>30,362</b>
IMPROVED RESIDENTIAL PROPERTY	196,771	198,049	0.6	24,874,260,891	25,880,262,676	4.0	126,412	130,676
IMPROVED COMMERCIAL PROPERTY	18,824	18,788	-0.2	8,281,784,750	8,675,290,967	4.8	439,959	461,746
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	147	164	11.6	256,289,100	264,531,050	3.2	1,743,463	1,612,994
IMPROVED INDUSTRIAL PROPERTY (STATE)	394	397	0.8	2,279,920,900	2,159,471,270	-5.3	5,786,601	5,439,474
IMPROVED TRACT PROPERTY	1,667	1,659	-0.5	283,360,680	289,305,170	2.1	169,982	174,385
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	350	388	10.9	59,634,920	69,169,250	16.0	170,385	178,271
IMPROVED FARM AND RANGE ZONED PROPERTY	390	393	0.8	75,208,520	76,120,510	1.2	192,842	193,691
HIGHEST AND BEST USE FOREST PROPERTY	83	59	-28.9	14,045,200	11,156,230	-20.6	169,219	189,089
DESIGNATED FOREST PROPERTY	828	831	0.4	109,849,670	114,849,980	4.6	132,669	138,207
MULTIPLE HOUSING PROPERTY	3,530	3,547	0.5	2,150,270,960	2,226,090,650	3.5	609,142	627,598
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	82	8	-90.2	NA	0	NA	NA	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>223,066</b>	<b>224,283</b>	<b>0.5</b>	<b>38,384,625,591</b>	<b>39,766,247,753</b>	<b>3.6</b>	<b>172,077</b>	<b>177,304</b>
PERSONAL PROPERTY	60,999	62,171	1.9	2,440,556,175	2,468,435,227	1.1	40,010	39,704
MANUFACTURED STRUCTURE REAL PROPERTY	0	56	NA	0	1,707,970	NA	NA	30,499
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,061	4,995	-1.3	88,801,010	85,290,840	-4.0	17,546	17,075
TOTAL MANUFACTURED STRUCTURES	5,061	5,051	-0.2	88,801,010	86,998,810	-2.0	17,546	17,224
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,496	1,413	-5.5	2,678,772,055	2,510,211,823	-6.3	1,790,623	1,776,512
<b>GRAND TOTAL</b>	<b>314,816</b>	<b>316,448</b>	<b>0.5</b>	<b>44,319,490,958</b>	<b>45,546,318,993</b>	<b>2.8</b>	<b>140,779</b>	<b>143,930</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## POLK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,079	2,089	0.5	44,449,300	48,588,492	9.3	21,380	23,259
UNIMPROVED COMMERCIAL LAND	190	215	13.2	4,677,420	5,440,731	16.3	24,618	25,306
UNIMPROVED INDUSTRIAL LAND	128	106	-17.2	2,903,274	2,486,319	-14.4	22,682	23,456
UNIMPROVED TRACT LAND	670	662	-1.2	13,350,994	13,722,184	2.8	19,927	20,728
UNIMPROVED FARM AND RANGE LAND	245	236	-3.7	2,836,179	2,842,559	0.2	11,576	12,045
UNIMPROVED NON-EFU FARM AND RANGE LAND	252	239	-5.2	1,032,535	1,118,455	8.3	4,097	4,680
UNIMPROVED EFU FARM AND RANGE LAND	1,603	1,593	-0.6	30,944,935	31,779,916	2.7	19,304	19,950
HIGHEST AND BEST USE FOREST LAND	800	804	0.5	53,294,315	46,036,699	-13.6	66,618	57,260
DESIGNATED FOREST LAND	539	555	3.0	2,449,728	2,601,515	6.2	4,545	4,687
MULTIPLE HOUSING LAND	36	33	-8.3	655,530	831,330	26.8	18,209	25,192
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	79	NA	NA	1,693,867	NA	NA	21,441	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,621</b>	<b>6,605</b>	<b>-0.2</b>	<b>158,288,077</b>	<b>156,710,663</b>	<b>-1.0</b>	<b>23,907</b>	<b>23,726</b>
IMPROVED RESIDENTIAL PROPERTY	13,506	13,952	3.3	1,525,500,810	1,632,327,748	7.0	112,950	116,996
IMPROVED COMMERCIAL PROPERTY	781	840	7.6	181,959,427	197,409,664	8.5	232,983	235,012
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	136	86	-36.8	28,947,869	23,068,243	-20.3	212,852	268,235
IMPROVED INDUSTRIAL PROPERTY (STATE)	39	38	-2.6	73,358,090	79,850,930	8.9	1,880,977	2,101,340
IMPROVED TRACT PROPERTY	2,233	2,274	1.8	261,482,230	276,412,246	5.7	117,099	121,553
IMPROVED FARM AND RANGE PROPERTY	111	114	2.7	12,505,178	12,972,128	3.7	112,659	113,791
IMPROVED FARM AND RANGE UNZONED PROPERTY	445	437	-1.8	46,940,540	48,333,937	3.0	105,484	110,604
IMPROVED FARM AND RANGE ZONED PROPERTY	1,986	1,979	-0.4	246,799,670	257,021,143	4.1	124,270	129,874
HIGHEST AND BEST USE FOREST PROPERTY	46	51	10.9	3,649,087	3,715,687	1.8	79,328	72,857
DESIGNATED FOREST PROPERTY	974	998	2.5	107,324,130	114,151,355	6.4	110,189	114,380
MULTIPLE HOUSING PROPERTY	241	248	2.9	85,067,392	91,077,794	7.1	352,977	367,249
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	51	NA	NA	4,866,559	NA	NA	95,423	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>20,549</b>	<b>21,066</b>	<b>2.5</b>	<b>2,578,400,982</b>	<b>2,741,006,466</b>	<b>6.3</b>	<b>125,476</b>	<b>130,115</b>
PERSONAL PROPERTY	512	488	-4.7	54,940,180	52,996,258	-3.5	107,305	108,599
MANUFACTURED STRUCTURE REAL PROPERTY	385	384	-0.3	7,771,220	7,759,710	-0.1	20,185	20,208
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,784	1,762	-1.2	41,662,980	40,755,360	-2.2	23,354	23,130
TOTAL MANUFACTURED STRUCTURES	2,169	2,146	-1.1	49,434,200	48,515,070	-1.9	22,791	22,607
OTHER	4	5	25.0	1,816,950	2,402,790	32.2	454,238	480,558
UTILITIES	37	37	0.0	94,304,855	95,624,067	1.4	2,548,780	2,584,434
<b>GRAND TOTAL</b>	<b>29,892</b>	<b>30,347</b>	<b>1.5</b>	<b>2,937,185,244</b>	<b>3,097,255,314</b>	<b>5.4</b>	<b>98,260</b>	<b>102,061</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	184	184	0.0	618,470	541,480	-12.4	3,361	2,943
UNIMPROVED COMMERCIAL LAND	83	84	1.2	2,688,950	8,563,440	218.5	32,397	101,946
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	11,990	11,990	0.0	2,998	2,998
UNIMPROVED TRACT LAND	38	38	0.0	290,800	307,090	5.6	7,653	8,081
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	66	68	3.0	167,020	171,760	2.8	2,531	2,526
UNIMPROVED EFU FARM AND RANGE LAND	1,348	1,349	0.1	33,043,810	34,138,060	3.3	24,513	25,306
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,723</b>	<b>1,727</b>	<b>0.2</b>	<b>36,821,040</b>	<b>43,733,820</b>	<b>18.8</b>	<b>21,370</b>	<b>25,324</b>
IMPROVED RESIDENTIAL PROPERTY	363	530	46.0	12,300,070	14,224,400	15.6	33,884	26,838
IMPROVED COMMERCIAL PROPERTY	117	123	5.1	10,015,630	13,303,540	32.8	85,604	108,159
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	17	18	5.9	5,369,120	5,500,700	2.5	315,831	305,594
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	21	32	52.4	1,195,980	1,741,030	45.6	56,951	54,407
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	16	21	31.3	644,120	793,150	23.1	40,258	37,769
IMPROVED FARM AND RANGE ZONED PROPERTY	454	478	5.3	33,994,890	36,298,320	6.8	74,879	75,938
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>988</b>	<b>1,202</b>	<b>21.7</b>	<b>63,519,810</b>	<b>71,861,140</b>	<b>13.1</b>	<b>64,291</b>	<b>59,785</b>
PERSONAL PROPERTY	53	60	13.2	1,209,660	2,262,870	87.1	22,824	37,715
MANUFACTURED STRUCTURE REAL PROPERTY	438	229	-47.7	9,395,660	6,570,470	-30.1	21,451	28,692
MANUFACTURED STRUCTURE PERSONAL PROPERTY	79	73	-7.6	1,176,830	1,183,910	0.6	14,897	16,218
TOTAL MANUFACTURED STRUCTURES	517	302	-41.6	10,572,490	7,754,380	-26.7	20,450	25,677
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	215	201	-6.5	76,526,903	83,637,090	9.3	355,939	416,105
<b>GRAND TOTAL</b>	<b>3,496</b>	<b>3,492</b>	<b>-0.1</b>	<b>188,649,903</b>	<b>209,249,300</b>	<b>10.9</b>	<b>53,962</b>	<b>59,922</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
TILLAMOOK COUNTY								
UNIMPROVED RESIDENTIAL LAND	7,083	7,033	-0.7	230,868,548	234,292,107	1.5	32,595	33,313
UNIMPROVED COMMERCIAL LAND	348	341	-2.0	15,030,515	15,436,433	2.7	43,191	45,268
UNIMPROVED INDUSTRIAL LAND	17	21	23.5	461,550	562,290	21.8	27,150	26,776
UNIMPROVED TRACT LAND	780	771	-1.2	37,040,909	36,735,742	-0.8	47,488	47,647
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	110	116	5.5	542,038	572,401	5.6	4,928	4,934
UNIMPROVED EFU FARM AND RANGE LAND	589	591	0.3	7,524,398	7,892,285	4.9	12,775	13,354
HIGHEST AND BEST USE FOREST LAND	711	715	0.6	44,020,003	37,004,039	-15.9	61,913	51,754
DESIGNATED FOREST LAND	857	879	2.6	18,883,220	14,344,104	-24.0	22,034	16,319
MULTIPLE HOUSING LAND	0	4	NA	0	1,293,630	NA	NA	323,408
RECREATION LAND	7	7	0.0	325,570	335,310	3.0	46,510	47,901
UNIMPROVED WESTERN OREGON SMALL TRACT	36	NA	NA	720,793	NA	NA	20,022	NA
TOTAL UNIMPROVED PROPERTIES	10,538	10,478	-0.6	355,417,544	348,468,341	-2.0	33,727	33,257
IMPROVED RESIDENTIAL PROPERTY	12,687	12,858	1.3	1,577,739,359	1,663,392,763	5.4	124,359	129,366
IMPROVED COMMERCIAL PROPERTY	875	799	-8.7	176,763,072	169,379,881	-4.2	202,015	211,990
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	31	32	3.2	5,107,294	5,318,967	4.1	164,751	166,218
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	73,920,999	71,609,320	-3.1	5,686,231	5,508,409
IMPROVED TRACT PROPERTY	1,245	1,247	0.2	141,873,808	148,632,863	4.8	113,955	119,192
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	66	70	6.1	5,882,063	6,317,604	7.4	89,122	90,251
IMPROVED FARM AND RANGE ZONED PROPERTY	728	722	-0.8	90,438,099	94,521,083	4.5	124,228	130,916
HIGHEST AND BEST USE FOREST PROPERTY	55	55	0.0	5,773,375	6,335,075	9.7	104,970	115,183
DESIGNATED FOREST PROPERTY	115	129	12.2	10,402,820	12,268,063	17.9	90,459	95,101
MULTIPLE HOUSING PROPERTY	27	25	-7.4	3,753,200	3,759,680	0.2	139,007	150,387
RECREATION PROPERTY	14	14	0.0	8,237,100	8,534,660	3.6	588,364	609,619
IMPROVED WESTERN OREGON SMALL TRACT	2	NA	NA	168,193	NA	NA	84,097	NA
IMPROVED MISCELLANEOUS	34	112	229.4	213,700	15,026,036	6,931	6,285	134,161
TOTAL IMPROVED PROPERTIES	15,892	16,076	1.2	2,100,273,082	2,205,095,995	5.0	132,159	137,167
PERSONAL PROPERTY	335	313	-6.6	32,086,598	30,725,431	-4.2	95,781	98,164
MANUFACTURED STRUCTURE REAL PROPERTY	1,177	1,162	-1.3	26,682,686	26,657,579	-0.1	22,670	22,941
MANUFACTURED STRUCTURE PERSONAL PROPERTY	911	849	-6.8	16,130,536	14,942,500	-7.4	17,706	17,600
TOTAL MANUFACTURED STRUCTURES	2,088	2,011	-3.7	42,813,222	41,600,079	-2.8	20,504	20,686
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	27	30	11.1	82,855,036	86,174,773	4.0	3,068,705	2,872,492
GRAND TOTAL	28,880	28,908	0.1	2,613,445,482	2,712,064,619	3.8	90,493	93,817

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,310	2,177	-5.8	26,185,150	NA	NA	11,336	NA
UNIMPROVED COMMERCIAL LAND	533	570	6.9	13,956,660	NA	NA	26,185	NA
UNIMPROVED INDUSTRIAL LAND	432	405	-6.3	8,071,710	NA	NA	18,685	NA
UNIMPROVED TRACT LAND	905	892	-1.4	11,352,930	NA	NA	12,545	NA
UNIMPROVED FARM AND RANGE LAND	258	259	0.4	1,391,580	NA	NA	5,394	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,062	1,061	-0.1	16,452,010	NA	NA	15,492	NA
UNIMPROVED EFU FARM AND RANGE LAND	4,258	4,197	-1.4	107,117,550	NA	NA	25,157	NA
HIGHEST AND BEST USE FOREST LAND	484	480	-0.8	2,222,350	NA	NA	4,592	NA
DESIGNATED FOREST LAND	0	0	NA	0	NA	NA	NA	NA
MULTIPLE HOUSING LAND	1	1	0.0	1,580	NA	NA	1,580	NA
RECREATION LAND	361	354	-1.9	3,055,440	NA	NA	8,464	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,604</b>	<b>10,396</b>	<b>-2.0</b>	<b>189,806,960</b>	<b>NA</b>	<b>NA</b>	<b>17,900</b>	<b>NA</b>
IMPROVED RESIDENTIAL PROPERTY	12,840	13,605	6.0	891,290,160	NA	NA	69,415	NA
IMPROVED COMMERCIAL PROPERTY	1,471	1,603	9.0	255,174,180	NA	NA	173,470	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	485	436	-10.1	121,776,440	NA	NA	251,085	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	66	63	-4.5	197,703,450	NA	NA	2,995,507	NA
IMPROVED TRACT PROPERTY	2,263	2,337	3.3	229,480,720	NA	NA	101,406	NA
IMPROVED FARM AND RANGE PROPERTY	302	278	-7.9	22,086,230	NA	NA	73,133	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	504	525	4.2	43,594,540	NA	NA	86,497	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	2,979	3,004	0.8	249,673,770	NA	NA	83,811	NA
HIGHEST AND BEST USE FOREST PROPERTY	88	89	1.1	3,304,280	NA	NA	37,549	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	NA	NA	NA	NA
MULTIPLE HOUSING PROPERTY	139	142	2.2	56,505,200	NA	NA	406,512	NA
RECREATION PROPERTY	714	721	1.0	27,120,410	NA	NA	37,984	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	3	0	-100	1,830	NA	NA	610	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>21,854</b>	<b>22,803</b>	<b>4.3</b>	<b>2,097,711,210</b>	<b>NA</b>	<b>NA</b>	<b>95,988</b>	<b>NA</b>
PERSONAL PROPERTY	2,058	2,207	7.2	104,281,480	NA	NA	50,671	NA
MANUFACTURED STRUCTURE REAL PROPERTY	2,322	1,756	-24.4	151,605,360	NA	NA	65,291	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,002	2,902	-3.3	51,802,940	NA	NA	17,256	NA
TOTAL MANUFACTURED STRUCTURES	5,324	4,658	-12.5	203,408,300	NA	NA	38,206	NA
OTHER	9	0	-100	434,000	NA	NA	48,222	NA
UTILITIES	NA	1,806	NA	854,009,238	NA	NA	NA	NA
<b>GRAND TOTAL</b>	<b>39,849</b>	<b>41,870</b>	<b>5.1</b>	<b>3,449,651,188</b>	<b>272,380,310</b>	<b>-92.1</b>	<b>86,568</b>	<b>6,505</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

UNION COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	378	353	-6.6	4,349,333	4,104,821	-5.6	11,506	11,628
UNIMPROVED COMMERCIAL LAND	87	93	6.9	2,312,223	1,872,646	-19.0	26,577	20,133
UNIMPROVED INDUSTRIAL LAND	86	81	-5.8	835,300	1,053,475	26.1	9,713	13,006
UNIMPROVED TRACT LAND	206	225	9.2	4,336,563	4,866,703	12.2	21,051	21,630
UNIMPROVED FARM AND RANGE LAND	100	102	2.0	3,181,007	4,145,788	30.3	31,810	40,645
UNIMPROVED NON-EFU FARM AND RANGE LAND	160	151	-5.6	492,557	484,656	-1.6	3,078	3,210
UNIMPROVED EFU FARM AND RANGE LAND	1,596	1,603	0.4	24,598,723	25,337,058	3.0	15,413	15,806
HIGHEST AND BEST USE FOREST LAND	204	206	1.0	846,218	1,089,883	28.8	4,148	5,291
DESIGNATED FOREST LAND	172	173	0.6	156,551	164,868	5.3	910	953
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	35	32	-8.6	488,077	477,498	-2.2	13,945	14,922
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,024</b>	<b>3,019</b>	<b>-0.2</b>	<b>41,596,552</b>	<b>43,597,396</b>	<b>4.8</b>	<b>13,755</b>	<b>14,441</b>
IMPROVED RESIDENTIAL PROPERTY	6,303	6,322	0.3	409,705,301	425,241,910	3.8	65,002	67,264
IMPROVED COMMERCIAL PROPERTY	685	687	0.3	104,730,687	107,888,328	3.0	152,892	157,043
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	75	74	-1.3	7,393,359	8,155,667	10.3	98,578	110,212
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	21,309,567	19,713,120	-7.5	1,775,797	1,642,760
IMPROVED TRACT PROPERTY	1,174	1,190	1.4	109,913,299	116,310,213	5.8	93,623	97,740
IMPROVED FARM AND RANGE PROPERTY	40	40	0.0	3,067,342	3,616,783	17.9	76,684	90,420
IMPROVED FARM AND RANGE UNZONED PROPERTY	244	241	-1.2	48,929,832	52,665,167	7.6	200,532	218,528
IMPROVED FARM AND RANGE ZONED PROPERTY	1,158	1,162	0.3	112,647,470	119,611,918	6.2	97,278	102,936
HIGHEST AND BEST USE FOREST PROPERTY	47	48	2.1	2,489,054	2,640,194	6.1	52,959	55,004
DESIGNATED FOREST PROPERTY	197	205	4.1	18,473,515	19,870,904	7.6	93,774	96,931
MULTIPLE HOUSING PROPERTY	72	72	0.0	22,192,473	22,806,198	2.8	308,229	316,753
RECREATION PROPERTY	62	60	-3.2	1,712,679	1,693,296	-1.1	27,624	28,222
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	272	269	-1.1	17,369,557	17,450,780	0.5	63,859	64,873
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,341</b>	<b>10,382</b>	<b>0.4</b>	<b>879,934,135</b>	<b>917,664,478</b>	<b>4.3</b>	<b>85,092</b>	<b>88,390</b>
PERSONAL PROPERTY	790	870	10.1	34,932,950	35,768,801	2.4	44,219	41,114
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	668	673	0.7	9,586,598	9,507,892	-0.8	14,351	14,128
TOTAL MANUFACTURED STRUCTURES	668	673	0.7	9,586,598	9,507,892	-0.8	14,351	14,128
OTHER	39	39	0.0	769,483	798,121	3.7	19,730	20,465
UTILITIES	352	350	-0.6	94,214,823	96,204,903	2.1	267,656	274,871
<b>GRAND TOTAL</b>	<b>15,214</b>	<b>15,333</b>	<b>0.8</b>	<b>1,061,034,541</b>	<b>1,103,541,591</b>	<b>4.0</b>	<b>69,741</b>	<b>71,972</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	365	NA	NA	5,019,030	NA	NA	13,751	NA
UNIMPROVED COMMERCIAL LAND	108	NA	NA	3,620,980	NA	NA	33,528	NA
UNIMPROVED INDUSTRIAL LAND	8	NA	NA	147,680	NA	NA	18,460	NA
UNIMPROVED TRACT LAND	251	NA	NA	5,548,930	NA	NA	22,107	NA
UNIMPROVED FARM AND RANGE LAND	90	NA	NA	1,961,190	NA	NA	21,791	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	712	NA	NA	4,009,580	NA	NA	5,631	NA
UNIMPROVED EFU FARM AND RANGE LAND	872	NA	NA	12,711,060	NA	NA	14,577	NA
HIGHEST AND BEST USE FOREST LAND	86	NA	NA	158,790	NA	NA	1,846	NA
DESIGNATED FOREST LAND	91	NA	NA	175,600	NA	NA	1,930	NA
MULTIPLE HOUSING LAND	2	NA	NA	55,730	NA	NA	27,865	NA
RECREATION LAND	734	NA	NA	9,729,730	NA	NA	13,256	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,319</b>	<b>NA</b>	<b>NA</b>	<b>43,138,300</b>	<b>NA</b>	<b>NA</b>	<b>12,997</b>	<b>NA</b>
IMPROVED RESIDENTIAL PROPERTY	1,691	NA	NA	101,079,201	NA	NA	59,775	NA
IMPROVED COMMERCIAL PROPERTY	334	NA	NA	42,449,760	NA	NA	127,095	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	8	NA	NA	1,142,020	NA	NA	142,753	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	NA	NA	3,891,200	NA	NA	1,945,600	NA
IMPROVED TRACT PROPERTY	606	NA	NA	59,491,770	NA	NA	98,171	NA
IMPROVED FARM AND RANGE PROPERTY	51	NA	NA	4,566,170	NA	NA	89,533	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	271	NA	NA	18,799,510	NA	NA	69,371	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	605	NA	NA	58,478,740	NA	NA	96,659	NA
HIGHEST AND BEST USE FOREST PROPERTY	24	NA	NA	1,031,460	NA	NA	42,978	NA
DESIGNATED FOREST PROPERTY	56	NA	NA	3,088,578	NA	NA	55,153	NA
MULTIPLE HOUSING PROPERTY	13	NA	NA	2,638,500	NA	NA	202,962	NA
RECREATION PROPERTY	482	NA	NA	48,700,740	NA	NA	101,039	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	4	NA	NA	128,550	NA	NA	32,138	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,147</b>	<b>NA</b>	<b>NA</b>	<b>345,486,199</b>	<b>NA</b>	<b>NA</b>	<b>83,310</b>	<b>NA</b>
PERSONAL PROPERTY	188	NA	NA	9,075,230	NA	NA	48,273	NA
MANUFACTURED STRUCTURE REAL PROPERTY	705	NA	NA	15,033,610	NA	NA	21,324	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	147	NA	NA	2,534,010	NA	NA	17,238	NA
TOTAL MANUFACTURED STRUCTURES	852	NA	NA	17,567,620	NA	NA	20,619	NA
OTHER	0	NA	NA	0	NA	NA	NA	NA
UTILITIES	51	NA	NA	55,348,789	NA	NA	1,085,270	NA
<b>GRAND TOTAL</b>	<b>8,557</b>	<b>NA</b>	<b>NA</b>	<b>470,616,138</b>	<b>NA</b>	<b>NA</b>	<b>54,998</b>	<b>NA</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	790	747	-5.4	14,238,154	13,492,283	-5.2	18,023	18,062
UNIMPROVED COMMERCIAL LAND	147	144	-2.0	6,686,848	6,640,196	-0.7	45,489	46,112
UNIMPROVED INDUSTRIAL LAND	37	33	-10.8	2,248,852	1,539,410	-31.5	60,780	46,649
UNIMPROVED TRACT LAND	541	512	-5.4	12,109,150	12,004,599	-0.9	22,383	23,446
UNIMPROVED FARM AND RANGE LAND	27	24	-11.1	428,638	346,307	-19.2	15,875	14,429
UNIMPROVED NON-EFU FARM AND RANGE LAND	213	209	-1.9	1,298,051	1,444,535	11.3	6,094	6,912
UNIMPROVED EFU FARM AND RANGE LAND	1,178	1,171	-0.6	14,312,846	15,230,468	6.4	12,150	13,006
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	314	310	-1.3	1,120,213	1,397,182	24.7	3,568	4,507
MULTIPLE HOUSING LAND	3	3	0.0	11,376	11,715	3.0	3,792	3,905
RECREATION LAND	171	168	-1.8	2,873,110	2,834,875	-1.3	16,802	16,874
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,421</b>	<b>3,321</b>	<b>-2.9</b>	<b>55,327,238</b>	<b>54,941,570</b>	<b>-0.7</b>	<b>16,173</b>	<b>16,544</b>
IMPROVED RESIDENTIAL PROPERTY	5,847	5,882	0.6	479,331,659	498,459,145	4.0	81,979	84,743
IMPROVED COMMERCIAL PROPERTY	803	808	0.6	161,701,452	168,539,027	4.2	201,372	208,588
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	36	0.0	7,809,219	8,676,993	11.1	216,923	241,028
IMPROVED INDUSTRIAL PROPERTY (STATE)	25	27	8.0	49,591,713	48,392,710	-2.4	1,983,669	1,792,323
IMPROVED TRACT PROPERTY	991	1,002	1.1	86,698,350	91,721,042	5.8	87,486	91,538
IMPROVED FARM AND RANGE PROPERTY	9	19	111.1	1,137,578	2,219,028	95.1	126,398	116,791
IMPROVED FARM AND RANGE UNZONED PROPERTY	268	276	3.0	19,163,013	20,070,320	4.7	71,504	72,719
IMPROVED FARM AND RANGE ZONED PROPERTY	1,149	1,161	1.0	130,244,515	132,507,247	1.7	113,355	114,132
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	283	296	4.6	17,443,181	19,195,436	10.0	61,637	64,849
MULTIPLE HOUSING PROPERTY	116	116	0.0	30,805,059	31,660,636	2.8	265,561	272,937
RECREATION PROPERTY	698	701	0.4	47,716,773	49,836,779	4.4	68,362	71,094
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	415	410	-1.2	4,633,205	5,294,650	14.3	11,164	12,914
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,640</b>	<b>10,734</b>	<b>0.9</b>	<b>1,036,275,717</b>	<b>1,076,573,013</b>	<b>3.9</b>	<b>97,394</b>	<b>100,296</b>
PERSONAL PROPERTY	519	515	-0.8	38,619,652	35,445,788	-8.2	74,412	68,827
MANUFACTURED STRUCTURE REAL PROPERTY	1,911	0	-100	NA	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	938	944	0.6	16,203,164	16,151,648	-0.3	17,274	17,110
TOTAL MANUFACTURED STRUCTURES	2,849	944	-66.9	16,203,164	16,151,648	-0.3	5,687	17,110
OTHER	2,329	2,330	0.0	574,251	576,611	0.4	247	247
UTILITIES	646	607	-6.0	166,969,909	151,152,697	-9.5	258,467	249,016
<b>GRAND TOTAL</b>	<b>20,404</b>	<b>18,451</b>	<b>-9.6</b>	<b>1,313,969,931</b>	<b>1,334,841,327</b>	<b>1.6</b>	<b>64,398</b>	<b>72,345</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	9,291	8,751	-5.8	320,478,650	306,680,270	-4.3	34,493	35,045
UNIMPROVED COMMERCIAL LAND	752	748	-0.5	133,054,350	133,205,840	0.1	176,934	178,083
UNIMPROVED INDUSTRIAL LAND	608	631	3.8	180,020,070	185,996,230	3.3	296,086	294,764
UNIMPROVED TRACT LAND	1,208	1,099	-9.0	51,986,230	49,846,090	-4.1	43,035	45,356
UNIMPROVED FARM AND RANGE LAND	42	90	114.3	1,222,620	2,197,120	79.7	29,110	24,412
UNIMPROVED NON-EFU FARM AND RANGE LAND	543	502	-7.6	11,444,500	11,591,740	1.3	21,076	23,091
UNIMPROVED EFU FARM AND RANGE LAND	1,502	1,442	-4.0	26,958,380	26,969,002	0.0	17,948	18,702
HIGHEST AND BEST USE FOREST LAND	1,963	1,504	-23.4	29,255,090	26,826,520	-8.3	14,903	17,837
DESIGNATED FOREST LAND	388	796	105.2	8,990,580	14,975,950	66.6	23,172	18,814
MULTIPLE HOUSING LAND	180	159	-11.7	20,376,680	23,832,400	17.0	113,204	149,889
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	8,490,720	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>16,477</b>	<b>15,722</b>	<b>-4.6</b>	<b>792,277,870</b>	<b>782,121,162</b>	<b>-1.3</b>	<b>48,084</b>	<b>49,747</b>
IMPROVED RESIDENTIAL PROPERTY	115,143	118,413	2.8	17,687,236,802	18,769,753,550	6.1	153,611	158,511
IMPROVED COMMERCIAL PROPERTY	4,868	4,889	0.4	4,663,630,960	4,902,811,580	5.1	958,018	1,002,825
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	233	232	-0.4	360,969,270	418,746,320	16.0	1,549,224	1,804,941
IMPROVED INDUSTRIAL PROPERTY (STATE)	233	249	6.9	2,376,932,590	2,158,867,030	-9.2	10,201,427	8,670,149
IMPROVED TRACT PROPERTY	5,182	5,157	-0.5	893,568,200	926,411,200	3.7	172,437	179,641
IMPROVED FARM AND RANGE PROPERTY	36	37	2.8	2,218,430	787,040	-64.5	61,623	21,271
IMPROVED FARM AND RANGE UNZONED PROPERTY	992	982	-1.0	202,109,080	207,872,630	2.9	203,739	211,683
IMPROVED FARM AND RANGE ZONED PROPERTY	2,315	2,384	3.0	405,079,656	418,532,774	3.3	174,980	175,559
HIGHEST AND BEST USE FOREST PROPERTY	1,192	842	-29.4	158,238,550	113,057,090	-28.6	132,750	134,272
DESIGNATED FOREST PROPERTY	707	1,246	76.2	145,205,540	216,877,490	49.4	205,383	174,059
MULTIPLE HOUSING PROPERTY	1,429	1,434	0.3	2,244,728,340	2,354,902,150	4.9	1,570,839	1,642,191
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>132,330</b>	<b>135,865</b>	<b>2.7</b>	<b>29,139,917,418</b>	<b>30,488,618,854</b>	<b>4.6</b>	<b>220,206</b>	<b>224,404</b>
PERSONAL PROPERTY	13,749	14,484	5.3	1,771,620,341	1,668,487,951	-5.8	128,854	115,195
MANUFACTURED STRUCTURE REAL PROPERTY	5,273	1,448	-72.5	124,521,254	30,351,710	-75.6	23,615	20,961
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,232	4,922	299.5	25,975,480	110,329,918	324.7	21,084	22,416
TOTAL MANUFACTURED STRUCTURES	6,505	6,370	-2.1	150,496,734	140,681,628	-6.5	23,136	22,085
OTHER	0	0	NA	0	144,970	NA	NA	NA
UTILITIES	1,084	1,097	1.2	1,185,317,333	1,178,234,768	-0.6	1,093,466	1,074,052
<b>GRAND TOTAL</b>	<b>170,145</b>	<b>173,538</b>	<b>2.0</b>	<b>33,039,629,696</b>	<b>34,258,289,333</b>	<b>3.7</b>	<b>194,185</b>	<b>197,411</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	80	78	-2.5	200,170	195,861	-2.2	2,502	2,511
UNIMPROVED COMMERCIAL LAND	7	7	0.0	26,174	23,384	-10.7	3,739	3,341
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED TRACT LAND	169	208	23.1	4,184,831	4,383,264	4.7	24,762	21,073
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	13,231	13,242	0.1	1,890	1,892
UNIMPROVED EFU FARM AND RANGE LAND	610	618	1.3	6,615,836	6,937,350	4.9	10,846	11,225
HIGHEST AND BEST USE FOREST LAND	175	174	-0.6	3,358,657	4,021,358	19.7	19,192	23,111
DESIGNATED FOREST LAND	1	1	0.0	52,291	54,221	3.7	52,291	54,221
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	59	59	0.0	646,453	664,550	2.8	10,957	11,264
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,108</b>	<b>1,152</b>	<b>4.0</b>	<b>15,097,643</b>	<b>16,293,230</b>	<b>7.9</b>	<b>13,626</b>	<b>14,143</b>
IMPROVED RESIDENTIAL PROPERTY	291	290	-0.3	13,728,140	9,382,472	-31.7	47,176	32,353
IMPROVED COMMERCIAL PROPERTY	56	59	5.4	3,313,046	3,471,517	4.8	59,162	58,839
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	0	0	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	113	114	0.9	9,077,912	8,145,697	-10.3	80,336	71,453
IMPROVED FARM AND RANGE PROPERTY	60	0	-100	5,981,330	0	-100	99,689	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	139,928	165,195	18.1	46,643	55,065
IMPROVED FARM AND RANGE ZONED PROPERTY	213	217	1.9	13,832,365	22,813,107	64.9	64,941	105,130
HIGHEST AND BEST USE FOREST PROPERTY	7	8	14.3	321,108	540,145	68.2	45,873	67,518
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	19	19	0.0	1,206,499	873,547	-27.6	63,500	45,976
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>762</b>	<b>710</b>	<b>-6.8</b>	<b>47,600,328</b>	<b>45,391,680</b>	<b>-4.6</b>	<b>62,468</b>	<b>63,932</b>
PERSONAL PROPERTY	20	27	35.0	682,341	1,121,020	64.3	34,117	41,519
MANUFACTURED STRUCTURE REAL PROPERTY	179	341	90.5	4,300,714	10,581,258	146.0	24,026	31,030
MANUFACTURED STRUCTURE PERSONAL PROPERTY	227	41	-81.9	882,784	847,703	-4.0	3,889	20,676
TOTAL MANUFACTURED STRUCTURES	406	382	-5.9	5,183,498	11,428,961	120.5	12,767	29,919
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	17	16	-5.9	5,669,410	2,691,496	-52.5	333,495	168,219
<b>GRAND TOTAL</b>	<b>2,313</b>	<b>2,287</b>	<b>-1.1</b>	<b>74,233,220</b>	<b>76,926,387</b>	<b>3.6</b>	<b>32,094</b>	<b>33,636</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,688	1,661	-1.6	42,280,258	39,206,226	-7.3	25,048	23,604
UNIMPROVED COMMERCIAL LAND	240	242	0.8	12,410,463	12,048,351	-2.9	51,710	49,787
UNIMPROVED INDUSTRIAL LAND	196	198	1.0	15,852,894	10,353,339	-34.7	80,882	52,290
UNIMPROVED TRACT LAND	774	770	-0.5	29,964,629	28,420,520	-5.2	38,714	36,910
UNIMPROVED FARM AND RANGE LAND	27	30	11.1	248,962	195,930	-21.3	9,221	6,531
UNIMPROVED NON-EFU FARM AND RANGE LAND	239	230	-3.8	1,911,576	2,571,069	34.5	7,998	11,179
UNIMPROVED EFU FARM AND RANGE LAND	1,643	1,641	-0.1	23,651,237	23,157,308	-2.1	14,395	14,112
HIGHEST AND BEST USE FOREST LAND	575	638	11.0	25,241,947	22,519,934	-10.8	43,899	35,298
DESIGNATED FOREST LAND	880	937	6.5	9,404,534	9,018,586	-4.1	10,687	9,625
MULTIPLE HOUSING LAND	8	12	50.0	145,824	268,963	84.4	18,228	22,414
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,270</b>	<b>6,359</b>	<b>1.4</b>	<b>161,112,324</b>	<b>147,760,226</b>	<b>-8.3</b>	<b>25,696</b>	<b>23,236</b>
IMPROVED RESIDENTIAL PROPERTY	15,561	16,001	2.8	1,691,808,725	1,800,373,442	6.4	108,721	112,516
IMPROVED COMMERCIAL PROPERTY	1,216	1,223	0.6	401,036,163	432,712,277	7.9	329,799	353,812
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	314	325	3.5	77,825,712	74,906,297	-3.8	247,853	230,481
IMPROVED INDUSTRIAL PROPERTY (STATE)	62	60	-3.2	433,536,804	348,235,695	-19.7	6,992,529	5,803,928
IMPROVED TRACT PROPERTY	3,381	3,412	0.9	537,448,619	568,654,699	5.8	158,961	166,663
IMPROVED FARM AND RANGE PROPERTY	32	45	40.6	2,134,658	3,306,343	54.9	66,708	73,474
IMPROVED FARM AND RANGE UNZONED PROPERTY	501	494	-1.4	64,622,382	65,232,111	0.9	128,987	132,049
IMPROVED FARM AND RANGE ZONED PROPERTY	3,046	3,028	-0.6	384,287,369	391,968,246	2.0	126,161	129,448
HIGHEST AND BEST USE FOREST PROPERTY	53	66	24.5	3,252,679	4,758,670	46.3	61,371	72,101
DESIGNATED FOREST PROPERTY	1,455	1,523	4.7	181,612,041	194,963,502	7.4	124,819	128,013
MULTIPLE HOUSING PROPERTY	194	192	-1.0	97,786,854	102,161,464	4.5	504,056	532,091
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	177	NA	NA	10,076,126	NA	NA	56,927	NA
IMPROVED MISCELLANEOUS	1,664	1,683	1.1	284,559	364,488	28.1	171	217
<b>TOTAL IMPROVED PROPERTIES</b>	<b>27,656</b>	<b>28,052</b>	<b>1.4</b>	<b>3,885,712,691</b>	<b>3,987,637,234</b>	<b>2.6</b>	<b>140,502</b>	<b>142,152</b>
PERSONAL PROPERTY	2,564	2,077	-19.0	141,576,969	150,804,129	6.5	55,217	72,607
MANUFACTURED STRUCTURE REAL PROPERTY	1,421	1,427	0.4	30,148,705	29,482,033	-2.2	21,217	20,660
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,697	2,649	-1.8	70,477,653	55,181,074	-21.7	26,132	20,831
TOTAL MANUFACTURED STRUCTURES	4,118	4,076	-1.0	100,626,358	84,663,107	-15.9	24,436	20,771
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	NA	51	NA	160,850,039	164,159,164	2.1	NA	3,218,807
<b>GRAND TOTAL</b>	<b>40,608</b>	<b>40,615</b>	<b>0.0</b>	<b>4,449,878,381</b>	<b>4,535,023,860</b>	<b>1.9</b>	<b>109,581</b>	<b>111,659</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2003-04 (THOUSANDS OF DOLLARS)  
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	41,636	66,648	2,370	27,454	1,526	13,949	28,867	0	182,449
BENTON	428	68,980	30,212	24,005	0	25	0	3,956	0	127,605
CLACKAMAS	0	287,585	413,125	123,072	13,690	321	814	2,472	560	841,639
CLATSOP	0	34,031	60,008	22,501	0	0	306	569	5,147	122,562
COLUMBIA	0	34,718	162,841	137,167	619	0	512	964	2,702	339,524
COOS	3,363	89,373	39,716	904	0	0	0	2,375	596	136,327
CROOK	0	13,332	25,381	2,472	17,245	0	0	0	0	58,430
CURRY	0	24,499	2,814	0	0	0	0	0	1,453	28,766
DESCHUTES	10,654	119,975	66,853	28,234	143,070	0	2,483	8,830	0	380,099
DOUGLAS	248	136,909	187,566	15,720	11,263	0	351	7,938	0	359,995
GILLIAM	0	3,482	53,664	0	61,384	0	7,232	14,845	627	141,233
GRANT	0	9,798	1,364	0	0	0	0	0	0	11,162
HARNEY	0	14,895	24,202	0	0	0	0	0	0	39,098
HOOD RIVER	0	25,912	18,005	6,743	795	0	5,283	11,275	1,084	69,096
JACKSON	24,511	164,773	201,189	46,658	14,713	0	205	4,984	0	457,033
JEFFERSON	0	18,507	195,733	2,095	89,491	0	2,850	7,343	0	316,018
JOSEPHINE	0	62,022	56,942	8,964	2,112	0	116	2,149	815	133,120
KLAMATH	3,463	88,391	310,583	15,865	394,654	0	11,573	28,152	552	853,230
LAKE	0	11,426	38,580	0	0	0	0	0	0	50,006
LANE	39,807	291,875	96,688	65,731	7,460	17,952	7,296	28,485	103	555,396
LINCOLN	0	50,630	63,390	32,605	0	0	0	1,877	0	148,502
LINN	0	99,379	82,773	29,500	10,955	5,176	2,400	12,514	0	242,697
MALHEUR	0	41,560	61,466	4,858	6,931	553	2,561	7,936	0	125,864
MARION	218	217,270	214,948	85,935	7,682	4,714	2,759	9,781	174	543,479
MORROW	0	9,136	533,418	2,637	93,638	0	5,694	11,866	5,622	662,012
MULTNOMAH	646,575	922,026	613,487	146,610	17,534	10,661	24,495	75,814	58,612	2,515,815
POLK	0	36,101	32,533	24,767	0	0	0	1,809	0	95,209
SHERMAN	0	2,572	37,284	0	66,249	0	3,034	6,714	907	116,760
TILLAMOOK	0	40,667	44,565	271	0	0	0	0	0	85,503
UMATILLA	3,097	71,884	692,600	15,651	103,156	3,335	19,470	80,398	6,466	996,058
UNION	122	33,607	4,222	6,477	14,035	975	10,968	25,809	0	96,215
WALLOWA	0	7,249	45,708	0	0	0	0	1,268	176	54,401
WASCO	0	31,411	38,994	7,207	46,410	0	13,303	36,370	1,254	174,950
WASHINGTON	1,025	665,932	308,832	199,649	0	1,106	5	1,686	0	1,178,236
WHEELER	0	2,628	12	0	0	0	0	0	0	2,640
YAMHILL	325	71,760	67,023	22,334	0	0	0	2,357	361	164,159
TOTAL	733,835	3,845,930	4,893,369	1,081,000	1,150,538	46,344	137,659	429,402	87,212	12,405,289
UNALLOCATED							19,692			19,692
GRAND TOTAL	733,835	3,845,930	4,893,369	1,081,000	1,150,538	46,344	157,351	429,402	87,212	13,114,209

NOTE: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state.  
These taxes are then distributed back to county governments.