

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

Tax Year 2025-26

BENTON

Taxable assessed values should be net of all exemptions, including veteran's exemptions.
Real Market Values should be net of all exemptions*

	Property Class	Class	Number of Accounts	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Change Property Ratio**	Total Tax & Fees Imposed
					Land	Improvements			
	Unimproved Real Property								
1	Residential Land Only	1-0-0	1,008	67,305,051	138,965,490	535,240	139,500,730	54.10	1,302,278.44
2	Commercial / Industrial Land Only		195	28,923,742	95,653,809	2,437,541	98,091,350	50.40	539,943.13
3	Tract Land Only	4-0-0	740	39,888,759	109,056,286	0	109,010,286	51.90	567,756.68
4	Farm and Range Land	5-0-0	21	661,307	6,145,034	0	1,798,115	50.00	9,100.14
5	Non-EFU Farm and Range Land	5-4-0	149	2,077,483	64,547,119	0	6,058,543	50.00	33,253.03
6	EFU Farm and Range Land	5-5-0	1,067	43,260,231	317,721,067	0	120,627,857	50.00	619,803.16
7	Highest and Best Use Forest Land	6-0-0	112	7,106,938	15,389,940	0	13,848,703	54.30	107,920.47
8	Designated Forest Land Only	6-4-0	1,316	73,161,621	327,618,991	0	140,583,469	54.30	1,093,316.99
9	Multiple Housing Land Only	7-0-0	33	3,438,440	11,988,966	0	11,988,966	39.20	65,455.15
10	Recreation Land Only	8-0-0	0	0	0	0	0		
11	Small Tract Forestland	6-6-0	242	2,233,466	65,322,015	0	4,329,291	54.30	43,861.78
12	Sub-total of Unimproved Properties		4,883	268,057,038	1,152,408,717	2,972,781	645,837,310		
	Improved Real Property								
13	Residential Property	1-0-1	19,438	5,691,790,728	4,282,304,663	6,261,862,586	10,544,167,249	54.10	109,201,601.85
14	Comm. / Industrial (Cnty Resp.)		1,277	1,095,022,676	934,573,133	1,522,109,700	2,453,818,467	50.40	20,354,665.18
15	Industrial Property (DOR Resp.)	3-0-3	20	148,189,597	9,839,923	143,667,550	153,507,473	50.40	2,551,882.51
16	Tract Property	4-0-1	4,787	1,666,901,043	1,284,408,356	1,913,008,266	3,197,318,605	51.90	25,166,081.91
17	Farm and Range Property	5-0-1	23	4,356,558	5,126,972	7,377,120	8,969,080	50.00	67,771.64
18	Farm and Range Unzoned Property	5-4-1	457	129,733,468	145,565,899	192,937,193	252,862,354	50.00	1,952,214.56
19	Farm and Range Zoned Property	5-5-1	1,724	322,011,684	483,431,381	517,052,926	705,414,175	50.00	4,610,362.33
20	Highest and Best Use Forest Property	6-0-1	5	901,721	967,075	1,341,359	1,618,937	54.30	13,581.69
21	Designated Forest Property	6-4-1	1,443	269,331,765	333,397,232	377,939,617	501,066,047	54.30	4,068,865.86
22	Multiple Housing Property (class 701	7-X-1	600	874,053,413	777,324,081	1,448,325,449	2,225,649,530	39.20	16,660,423.86
23	Recreation Property	8-0-1	0	0	0	0	0		
24	Small Tract Forestland	6-6-1	373	44,606,095	78,025,468	73,900,801	87,932,035	54.30	667,569.90
25	Miscellaneous Property	0-0-0	0	0	0	0	0		
26	Sub-total of Improved Properties		30,147	10,246,898,748	8,334,964,183	12,459,522,567	20,132,323,952		
27	Personal Property		1,016	227,027,426	0	227,027,426	227,027,426	100.00	3,845,400.57
28	Machinery & Equipment		70	348,992,968	0	349,683,811	349,683,811	100.00	5,862,635.12
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	499	20,771,327	0	32,599,075	32,599,075		329,774.73
30	Personal Property (Land plus	0-1-9	1,365	58,822,555	0	103,820,690	103,820,690		1,041,203.02
31	Sub-total of Manufactured Structures		1,864	79,593,882	0	136,419,765	136,419,765		
32	Other Property		13	4,142,280	9,383,254	33,142,694	42,525,948	67.30	75,811.18
33	Utilities		705	333,563,450	0	363,902,867	363,902,867	100.00	5,136,642.46
34	GRAND TOTAL		38,698	11,508,275,792	9,496,756,154	13,572,671,911	21,897,721,079		
35	County Median Real Market Value for all Residential Improved Properties				523,875				

* With the new treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market terms, so they cannot be excluded.

** Changed property ratios should be calculated separately for each primary property class (e.g., 0-x-x to 8-x-x).