

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

Tax Year 2026-27

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	1,081	69,230,773	143,009,745	0	143,009,745	55.00	1,347,850.53
2	Commercial / Industrial Land Only		191	25,703,339	88,707,587	0	88,707,587	50.849	474,336.16
3	Tract Land Only	4-0-0	698	39,257,606	108,137,462	149,500	108,240,962	52.566	582,390.56
4	Farm and Range Land	5-0-0	21	777,172	6,456,154	0	2,096,439	51.19	10,576.22
5	Non-EFU Farm and Range Land	5-4-0	149	2,139,477	62,692,201	12,600	6,070,431	51.19	33,953.10
6	EFU Farm and Range Land	5-5-0	1,057	44,338,364	317,488,699	0	120,191,035	51.19	633,688.13
7	Highest and Best Use Forest Land	6-0-0	113	7,332,835	16,755,070	0	13,875,977	55.264	110,207.12
8	Designated Forest Land Only	6-4-0	1,312	75,074,665	339,829,756	0	140,506,433	55.264	1,103,938.57
9	Multiple Housing Land Only	7-0-0	33	3,541,420	11,988,966	0	11,988,966	40.301	67,422.47
10	Recreation Land Only	8-0-0	0	0	0	0	0		
11	Small Tract Forestland	6-6-0	247	2,425,616	65,387,512	0	4,745,947	55.264	45,797.32
12	Sub-total of Unimproved Properties		4,902	269,821,267	1,160,453,152	162,100	639,433,522		
	Improved Real Property								
13	Residential Property	1-0-1	19,554	5,900,954,330	4,309,765,044	6,444,646,213	10,753,873,321	55.00	112,937,484.26
14	Comm. / Industrial (Cnty Resp.)		1,288	1,137,552,181	863,872,935	1,375,631,711	2,238,011,618	50.849	21,141,683.95
15	Industrial Property (DOR Resp.)	3-0-3	20	166,958,362	9,839,923	159,209,984	169,049,907	100.00	2,820,785.99
16	Tract Property	4-0-1	4,665	1,724,326,283	1,328,826,572	1,934,343,373	3,263,170,095	52.566	25,864,065.71
17	Farm and Range Property	5-0-1	30	5,063,596	6,701,384	8,245,544	10,360,785	51.19	102,038.19
18	Farm and Range Unzoned Property	5-4-1	433	132,095,543	146,064,960	189,540,950	247,329,920	51.19	1,971,991.10
19	Farm and Range Zoned Property	5-5-1	1,603	334,507,055	488,124,493	522,511,310	711,321,054	51.19	4,736,688.17
20	Highest and Best Use Forest Property	6-0-1	8	1,357,450	1,867,330	2,133,149	2,574,932	55.264	19,719.61
21	Designated Forest Property	6-4-1	1,240	278,319,218	340,281,063	382,006,829	507,188,275	55.264	4,155,187.51
22	Multiple Housing Property (class 701	7-X-1	603	902,084,887	774,060,541	1,463,830,447	2,237,890,988	40.301	17,194,443.77
23	Recreation Property	8-0-1	0	0	0	0	0		
24	Small Tract Forestland	6-6-1	363	46,302,015	77,390,813	74,892,452	89,463,144	55.264	676,533.95
25	Miscellaneous Property	0-0-0	0	0	0	0	0		
26	Sub-total of Improved Properties		29,807	10,629,520,920	8,346,795,058	12,556,991,962	20,230,234,039		
27	Personal Property		835	231,648,091	0	231,681,190	231,681,190	100.00	3,921,226.19
28	Machinery & Equipment		70	305,663,522	0	307,559,316	307,559,316	100.00	5,082,411.13
	Manufactured Structures								
29	Real Property (Land plus	0-0-9	418	20,120,118	420,788	33,866,774	34,288,782		313,142.89
30	Personal Property (Land plus	0-1-9	1,385	63,478,376	0	109,335,614	109,336,694	50.849	1,114,045.49
31	Sub-total of Manufactured Structures		1,803	83,598,494	420,788	143,202,388	143,625,476		
32	Other Property		0	0	0	0	0		
33	Utilities		97	386,109,990	0	464,501,123	464,501,123	100.00	5,831,153.24
34	GRAND TOTAL		37,514	11,906,362,284	9,507,668,998	13,704,098,079	22,017,034,666		
35	County Median Real Market Value for all Residential Improved Properties				531,134				

* 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).