



Klamath County Parcel Detail

Site Address: 12046 Old Fort Rd
Klamath Falls OR 97601 - 9353
Parcel ID: 379227
Tax Lot: 3709-02000-00700
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 9.96 Acres (433,858 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value: \$60,490.00 Levy Code Area: 082 Annual Tax History
Market Improved Value: \$30,100.00 Levy Rate: 11.1481 2025 : \$378.55
Market Total Value: \$90,590.00 Tax Year: 2025 2024 : \$372.36
Assessed Value: \$34,292.00 Exemption Desc: 2023 : \$346.73

Land Information

Land Use: 541 - Farm And Range Unzoned Property School District: Klamath Falls City
Building Use: Primary School: Pelican Elementary School
Zoning: FR - Forestry/Range Middle School: Ponderosa Middle School
Watershed Long Lake Valley-Upper Klamath Lake High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage: 72 Detached
Stories: Baths: Exterior Walls:
Bldg SqFt: 1,248 Bsmt SqFt: Roof Cover:
Finished SqFt: 1,248 Attic SqFt: Heat:
Bldg Type: 120 - Res Other Flr 1/ Flr 2 SqFt: 1,248 / 0 A/C:
Improvement Cls 2

Transfer Information

Rec. Date: 10/01/2012 Sale Price: \$143,000.00 Doc Num: Doc Type: Deed
Owner: Garner Ranches Lp Grantor:
Orig. Loan Amt: Title Co:
Finance Type: Loan Type: Lender:

Sentry Dynamics, Inc. and its customers make no representations, warranties or conditions, express or implied, as to the accuracy or completeness of information contained in this report.

Klamath County
2025 Real Property Assessment Report
 Account 379227

Map 3709-02000-00700
 Code - Tax ID 082 - 379227

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 541 MA SA NH
 RMV Class 541 07 27 009

Site	Situs Address	City
	12046 OLD FORT RD	KLAMATH FALLS

Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
082	Land	60,490		Land	0	
	Impr	30,100		Impr	0	
Code Area Total		90,590	28,590	34,292	0	
Grand Total		90,590	28,590	34,292	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
082					CONVERTED OSD - SA	100			20,000
	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	1.09 AC	65.4	1,320
	4			FR	Farm Use Unzoned	100	4.57 AC	65.4	4,700
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	2.91 AC	CO.6	2,540
	5			FR	Farm Use Unzoned	100	0.39 AC	CO.6	290
	3	<input checked="" type="checkbox"/>		FR	Rural Site	100	1.00 AC		31,640
Code Area Total							9.96 AC		60,490

Improvement Breakdown								
Code Area	Year ID #	Stat Built	Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV
082	1	120		Res Other Improvement Cls 2	100	0		17,100
	5	328		MACHINE SHED	100	2,592		8,800
	6	349		FARM ANIMAL SHELTER	100	192		700
	7	354		Corral	100	300		3,500
Code Area Total						3,084		30,100

Exemptions / Special Assessments / Notations
<p>Notations</p> <ul style="list-style-type: none"> ■ POT'L ADD'L TAX LIABILITY ADDED 2018 ■ SPLIT CODE ACCOUNT - COMBINED ADDED 2024 CODE AREAS FROM ACCOUNTS 599472 COMBINED

MS Accounts 082 - P-64806
 Comments 79 FUQUA K3902
 DV1S REMOVED 9/21/21



Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 377087
Tax Lot: 3709-01900-00600
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 83.36 Acres (3,631,162 SqFt)
Neighborhood:
Subdivision: Plum Valley II
Lot / Block: 28
Twn/Range/Section: 37S / 09E / 19
Legal Subdivision: PLUM VALLEY II Block:
Lots: 28

Assessment and Taxes

Market Land Value: \$34,960.00 Levy Code Area: 080 Annual Tax History
Market Improved Value: Levy Rate: 8.2659 2025 : \$221.79
Market Total Value: \$34,960.00 Tax Year: 2025 2024 : \$254.45
Assessed Value: \$8,380.00 Exemption Desc: 2023 : \$233.32

Land Information

Land Use: 660 - Small Tract Forestland (Land Onl
Building Use: School District: Klamath Falls City
Zoning: NR - Non-Resource Primary School: Pelican Elementary School
Watershed Long Lake Valley-Upper Klamath Lake Middle School: Ponderosa Middle School
High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage:
Stories: Baths: Exterior Walls:
Bldg SqFt: Bsmt SqFt: Roof Cover:
Finished SqFt: Attic SqFt: Heat:
Bldg Type: Flr 1/ Flr 2 SqFt: A/C:

Transfer Information

Loan Date: 08/07/2025 Loan Amt: Doc Num: 6892 Doc Type: Quit Claim Deed
(non-arm's length)
Loan Type: Finance Type: Lender:
Sale Date: 02/01/1988 Sale Price: \$15,000.00 Doc Num: Doc Type: U

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Klamath County
2025 Real Property Assessment Report
 Account 377087

Map 3709-01900-00600
 Code - Tax ID 080 - 377087

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr PLUM VALLEY II
 Lot - 28

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # See Record
 Sales Date/Price See Record
 Appraiser MARGARET KENNEALLY

Property Class 660 MA SA NH
 RMV Class 660 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	34,960			Land	0
	Impr	0			Impr	0
Code Area Total		34,960	0	8,380		0
Grand Total		34,960	0	8,380		0

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		NR	Designated Forest Land	100	83.36 AC	FD	34,960
Code Area Total							83.36 AC		34,960

Improvement Breakdown								
Code Area	Year ID #	Stat Built	Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV

Exemptions / Special Assessments / Notations			
Notations			
■ POT'L ADD'L TAX LIABILITY ADDED 2018			
Fire Patrol		Amount	Acres
■ FIRE PATROL SURCHARGE		0.00	2025
Code Area 080			
Fire Patrol		Amount	Acres
■ KLAMATH LAKE TIMBER		146.90	64.59
■ KLAMATH LAKE GRAZING		5.63	2025



Klamath County Parcel Detail

Site Address:

OR 97601

Parcel ID:

379101

Tax Lot:

3709-02000-01100

Owner:

Garner Ranches Lp

Owner2:**Owner Address:**8818 N Butte Rd
Live Oak CA 95953 - 9577**Parcel Size:**

91.16 Acres (3,970,930 SqFt)

Neighborhood:**Subdivision:**

Plum Valley II

Lot / Block:

28

Twn/Range/Section:

37S / 09E / 20

LegalSubdivision: PLUM VALLEY II Block:
Lots: 28 POR

Assessment and Taxes

Market Land Value:	\$38,220.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$288.39
Market Total Value:	\$38,220.00	Tax Year:	2025	2024 : \$338.63
Assessed Value:	\$9,164.00	Exemption Desc:		2023 : \$291.75

Land Information

Land Use:	660 - Small Tract Forestland (Land Onl	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	NR - Non-Resource	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Sale Date:	02/01/1988	Sale Price:	\$15,000.00	Doc Num:		Doc Type:	U
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Klamath County
2025 Real Property Assessment Report
 Account 379101

Map 3709-02000-01100
 Code - Tax ID 080 - 379101

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr PLUM VALLEY II
 Lot - 28 POR

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # See Record
 Sales Date/Price See Record
 Appraiser MARGARET KENNEALLY

Property Class 660 MA SA NH
 RMV Class 660 07 27 000

Site	Situs Address			City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	38,220		Land	0	
	Impr	0		Impr	0	
Code Area Total		38,220	0	9,164	0	
Grand Total		38,220	0	9,164	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		NR	Designated Forest Land	100	91.16 AC	FD	38,220
Code Area Total							91.16 AC		38,220

Improvement Breakdown								
Code Area	Year ID #	Stat Built	Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV

Exemptions / Special Assessments / Notations				
Notations				
■ POT'L ADD'L TAX LIABILITY ADDED 2018				
Fire Patrol			Amount	Acres
■ FIRE PATROL SURCHARGE			0.00	2025
Code Area 080				
Fire Patrol			Amount	Acres
■ KLAMATH LAKE TIMBER			212.66	93.50



Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 379110
Tax Lot: 3709-02000-01000
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 1.79 Acres (77,972 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value: \$1,670.00 Levy Code Area: 082 Annual Tax History
Market Improved Value: Levy Rate: 11.1481 2025 : \$24.01
Market Total Value: \$1,670.00 Tax Year: 2025 2024 : \$22.64
Assessed Value: \$359.00 Exemption Desc: 2023 : \$22.52

Land Information

Land Use: 540 - Non-Efu Farm And Range Land School District: Klamath Falls City
Building Use: Primary School: Pelican Elementary School
Zoning: FR - Forestry/Range Middle School: Ponderosa Middle School
Watershed Long Lake Valley-Upper Klamath Lake High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage:
Stories: Baths: Exterior Walls:
Bldg SqFt: Bsmt SqFt: Roof Cover:
Finished SqFt: Attic SqFt: Heat:
Bldg Type: Flr 1/ Flr 2 SqFt: A/C:

Transfer Information

Rec. Date: 10/01/2012 Sale Price: \$143,000.00 Doc Num: Doc Type: Deed
Owner: Garner Ranches Lp Grantor:
Orig. Loan Amt: Title Co:
Finance Type: Loan Type: Lender:

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Klamath County
2025 Real Property Assessment Report
 Account 379110

Map 3709-02000-01000
 Code - Tax ID 082 - 379110

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
082	Land	1,670		Land	0	
	Impr	0		Impr	0	
Code Area Total		1,670	0	359	0	
Grand Total		1,670	0	359	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
082	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	1.21 AC	65.4	1,240
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	0.58 AC	CO.6	430
Code Area Total							1.79 AC		1,670

Improvement Breakdown								
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV

Exemptions / Special Assessments / Notations			
Notations			
■ POT'L ADD'L TAX LIABILITY ADDED 2018			
Fire Patrol		Amount	Acres
■ FIRE PATROL SURCHARGE		0.00	2025
Code Area 082			
Fire Patrol		Amount	Acres
■ KLAMATH LAKE TIMBER		20.00	0.69



Klamath County Parcel Detail

Site Address:
Parcel ID: OR 97601
Tax Lot: 379156
Owner: 3709-02000-01400
Owner2: Garner Ranches Lp
Owner Address: 8818 N Butte Rd
 Live Oak CA 95953 - 9577
Parcel Size: 37,66 Acres (1,640,470 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$38,510.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$85.58
Market Total Value:	\$38,510.00	Tax Year:	2025	2024 : \$84.15
Assessed Value:	\$10,352.00	Exemption Desc:		2023 : \$69.21

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:							

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Klamath County
2025 Real Property Assessment Report
 Account 379156

Map 3709-02000-01400
 Code - Tax ID 080 - 379156

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	38,510		Land	0	
	Impr	0		Impr	0	
Code Area Total		38,510	0	10,352	0	
Grand Total		38,510	0	10,352	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1			FR	Farm Use Unzoned	100	32.01 AC	65.4	32,920
	3			FR	Farm Use Unzoned	100	4.90 AC	65.4	5,040
	2			FR	Farm Use Unzoned	100	0.65 AC	CO.6	480
	4			FR	Farm Use Unzoned	100	0.10 AC	CO.6	70
Code Area Total							37.66 AC		38,510

Improvement Breakdown									
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV		

Exemptions / Special Assessments / Notations
<p>Notations</p> <ul style="list-style-type: none"> ▪ POT'L ADD'L TAX LIABILITY ADDED 2018 ▪ SPLIT CODE ACCOUNT - COMBINED ADDED 2024 CODE AREAS FROM ACCOUNTS 599338 COMBINED



Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 379129
Tax Lot: 3709-02000-00900
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 38.69 Acres (1,685,336 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value: \$39,080.00 Levy Code Area: 082 Annual Tax History
Market Improved Value: Levy Rate: 11.1481 2025 : \$113.99
Market Total Value: \$39,080.00 Tax Year: 2025 2024 : \$130.45
Assessed Value: \$10,225.00 Exemption Desc: 2023 : \$125.38

Land Information

Land Use: 540 - Non-Efu Farm And Range Land School District: Klamath Falls City
Building Use: Primary School: Pelican Elementary School
Zoning: FR - Forestry/Range Middle School: Ponderosa Middle School
Watershed Long Lake Valley-Upper Klamath Lake High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage:
Stories: Baths: Exterior Walls:
Bldg SqFt: Bsmt SqFt: Roof Cover:
Finished SqFt: Attic SqFt: Heat:
Bldg Type: Flr 1/ Flr 2 SqFt: A/C:

Transfer Information

Rec. Date: 10/01/2012 Sale Price: \$143,000.00 Doc Num: Doc Type: Deed
Owner: Garner Ranches Lp Grantor:
Orig. Loan Amt: Title Co:
Finance Type: Loan Type: Lender:

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Klamath County
2025 Real Property Assessment Report
 Account 379129

Map 3709-02000-00900
 Code - Tax ID 082 - 379129

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
082	Land	39,080		Land	0	
	Impr	0		Impr	0	
Code Area Total		39,080	0	10,225	0	
Grand Total		39,080	0	10,225	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
082	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	36.23 AC	65.4	37,260
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	2.46 AC	CO.6	1,820
Code Area Total							38.69 AC		39,080

Improvement Breakdown									
Code Area	Year ID #	Stat Built	Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV	

Exemptions / Special Assessments / Notations									
Notations									
<ul style="list-style-type: none"> ■ POT'L ADD'L TAX LIABILITY ADDED 2018 									



Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 859324
Tax Lot: 3709-02900-00300
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 36.25 Acres (1,579,050 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 29
Legal Block: Lots:

Assessment and Taxes

Market Land Value: \$28,530.00 Levy Code Area: 080 Annual Tax History
Market Improved Value: Levy Rate: 8.2659 2025 : \$44.50
Market Total Value: \$28,530.00 Tax Year: 2025 2024 : \$56.32
Assessed Value: \$2,810.00 Exemption Desc: 2023 : \$53.14

Land Information

Land Use: 540 - Non-Efu Farm And Range Land School District: Klamath Falls City
Building Use: Primary School: Pelican Elementary School
Zoning: FR - Forestry/Range Middle School: Ponderosa Middle School
Watershed Long Lake Valley-Upper Klamath Lake High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage:
Stories: Baths: Exterior Walls:
Bldg SqFt: Bsmt SqFt: Roof Cover:
Finished SqFt: Attic SqFt: Heat:
Bldg Type: Flr 1/ Flr 2 SqFt: A/C:

Transfer Information

Rec. Date: 10/01/2012 Sale Price: \$143,000.00 Doc Num: Doc Type: Deed
Owner: Garner Ranches Lp Grantor:
Orig. Loan Amt: Title Co:
Finance Type: Loan Type: Lender:

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Klamath County
2025 Real Property Assessment Report
 Account 859324

Map 3709-02900-00300
 Code - Tax ID 080 - 859324

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	28,530		Land	0	
	Impr	0		Impr	0	
Code Area Total		28,530	0	2,810	0	
Grand Total		28,530	0	2,810	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	6.12 AC	65.4	6,290
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	30.13 AC	CO.6	22,240
Code Area Total							36.25 AC		28,530

Improvement Breakdown								
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV

Exemptions / Special Assessments / Notations				
Notations				
■ POT'L ADD'L TAX LIABILITY ADDED 2018				
Fire Patrol		Amount	Acres	Year
■ FIRE PATROL SURCHARGE		0.00		2025
Code Area 080				
Fire Patrol		Amount	Acres	Year
■ KLAMATH LAKE TIMBER		14.60	6.42	2025
■ KLAMATH LAKE GRAZING		6.67	22.23	2025

Comments PORTION OF 220 AC CATTLE RANCH ON OLD FT RD



Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 379138
Tax Lot: 3709-02000-01200
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 23.21 Acres (1,011,028 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value: \$17,160.00 Levy Code Area: 080 Annual Tax History
Market Improved Value: Levy Rate: 8.2659 2025 : \$27.14
Market Total Value: \$17,160.00 Tax Year: 2025 2024 : \$25.78
Assessed Value: \$865.00 Exemption Desc: 2023 : \$25.62

Land Information

Land Use: 540 - Non-Efu Farm And Range Land School District: Klamath Falls City
Building Use: Primary School: Pelican Elementary School
Zoning: FR - Forestry/Range Middle School: Ponderosa Middle School
Watershed Long Lake Valley-Upper Klamath Lake High School: Klamath Union High School

Improvement Details

Year Built: Bed: Garage:
Stories: Baths: Exterior Walls:
Bldg SqFt: Bsmt SqFt: Roof Cover:
Finished SqFt: Attic SqFt: Heat:
Bldg Type: Flr 1/ Flr 2 SqFt: A/C:

Transfer Information

Rec. Date: 10/01/2012 Sale Price: \$143,000.00 Doc Num: Doc Type: Deed
Owner: Garner Ranches Lp Grantor:
Orig. Loan Amt: Title Co:
Finance Type: Loan Type: Lender:

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Klamath County
2025 Real Property Assessment Report
 Account 379138

Map 3709-02000-01200
 Code - Tax ID 080 - 379138

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	17,160		Land	0	
	Impr	0		Impr	0	
Code Area Total		17,160	0	865	0	
Grand Total		17,160	0	865	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	0.08 AC	65.4	80
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	23.13 AC	CO.6	17,080
Code Area Total							23.21 AC		17,160

Improvement Breakdown								
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex%	MS Acct	Trended RMV

Exemptions / Special Assessments / Notations				
Notations				
■ POT'L ADD'L TAX LIABILITY ADDED 2018				
Fire Patrol		Amount	Acres	Year
■ FIRE PATROL SURCHARGE		0.00		2025
Code Area 080				
Fire Patrol		Amount	Acres	Year
■ KLAMATH LAKE TIMBER		20.00	2.74	2025



Klamath County Parcel Detail

Site Address:
 OR 97601
Parcel ID: 379147
Tax Lot: 3709-02000-01300
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
 Live Oak CA 95953 - 9577
Parcel Size: 10.00 Acres (435,600 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$10,290.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$23.12
Market Total Value:	\$10,290.00	Tax Year:	2025	2024 : \$22.75
Assessed Value:	\$2,797.00	Exemption Desc:		2023 : \$21.58

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:		Loan Type:					

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Klamath County
2025 Real Property Assessment Report
 Account 379147

Map 3709-02000-01300
 Code - Tax ID 080 - 379147

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	10,290		Land	0	
	Impr	0		Impr	0	
Code Area Total		10,290	0	2,797	0	
Grand Total		10,290	0	2,797	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	10.00 AC	65.4	10,290
Code Area Total							10.00 AC		10,290

Improvement Breakdown									
Code Area	Year ID #	Stat Built	Class Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV		

Exemptions / Special Assessments / Notations

Notations
<ul style="list-style-type: none"> ■ POT'L ADD'L TAX LIABILITY ADDED 2018



Klamath County Parcel Detail

Site Address:
 OR 97601
Parcel ID: 379165
Tax Lot: 3709-02000-01700
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
 Live Oak CA 95953 - 9577
Parcel Size: 5.81 Acres (253,084 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
TwN/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$5,930.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$13.11
Market Total Value:	\$5,930.00	Tax Year:	2025	2024 : \$12.87
Assessed Value:	\$1,585.00	Exemption Desc:		2023 : \$12.22

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:		Loan Type:					

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Klamath County
2025 Real Property Assessment Report
 Account 379165

Map 3709-02000-01700
 Code - Tax ID 080 - 379165

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site	City
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Value Summary					
Code Area	RMV	MAV	AV	RMV Exception	CPR %
080 Land	5,930		Land	0	
Impr	0		Impr	0	
Code Area Total	5,930	0	1,585	0	
Grand Total	5,930	0	1,585	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	5.65 AC	65.4	5,810
	2	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	0.16 AC	CO.6	120
Code Area Total							5.81 AC		5,930

Improvement Breakdown							
Code Area	Year Built	Stat Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV

Exemptions / Special Assessments / Notations
Notations <ul style="list-style-type: none"> ■ POT'L ADD'L TAX LIABILITY ADDED 2018



Klamath County Parcel Detail

Site Address: OR 97601
Parcel ID: 379432
Tax Lot: 3709-02900-00100
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
 Live Oak CA 95953 - 9577
Parcel Size: 15.00 Acres (653,400 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 29
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$15,430.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$54.70
Market Total Value:	\$15,430.00	Tax Year:	2025	2024 : \$52.87
Assessed Value:	\$4,196.00	Exemption Desc:		2023 : \$51.09

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:		Loan Type:					

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Klamath County
2025 Real Property Assessment Report
 Account 379432

Map 3709-02900-00100
 Code - Tax ID 080 - 379432

Tax Status Assessable
 Account Status Active
 Subtype NORMAL

Legal Descr Metes & Bounds - See legal report for full description

Mailing GARNER RANCHES LP
 8818 N BUTTE RD
 LIVE OAK CA 95953

Deed Reference # (SOURCE ID: 12-013197)
 Sales Date/Price 10-23-2012 / \$143,000
 Appraiser MARGARET KENNEALLY

Property Class 540 MA SA NH
 RMV Class 540 07 27 000

Site Situs Address	City
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Value Summary						
Code Area		RMV	MAV	AV	RMV Exception	CPR %
080	Land	15,430		Land	0	
	Impr	0		Impr	0	
Code Area Total		15,430	0	4,196	0	
Grand Total		15,430	0	4,196	0	

Land Breakdown									
Code Area	ID #	RFPD	Ex	Plan Zone	Value Source	Trend %	Size	Land Class	Trended RMV
080	1	<input checked="" type="checkbox"/>		FR	Farm Use Unzoned	100	15.00 AC	65.4	15,430
Code Area Total							15.00 AC		15,430

Improvement Breakdown								
Code Area	Year ID #	Stat Built	Class	Description	Trend %	Total Sqft	Ex% MS Acct	Trended RMV

Exemptions / Special Assessments / Notations				
Notations				
■ POT'L ADD'L TAX LIABILITY ADDED 2018				
Fire Patrol			Amount	Acres
■ FIRE PATROL SURCHARGE			0.00	2025
Code Area 080				
Fire Patrol			Amount	Acres
■ KLAMATH LAKE TIMBER			20.00	2.98



Klamath County Parcel Detail

Site Address:

Parcel ID: OR 97601
Tax Lot: 379450
Owner: 3709-02900-00200
Owner2: Garner Ranches Lp
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 32.50 Acres (1,415,700 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 29
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$33,430.00	Levy Code Area:	080	Annual Tax History
Market Improved Value:		Levy Rate:	8.2659	2025 : \$75.15
Market Total Value:	\$33,430.00	Tax Year:	2025	2024 : \$73.88
Assessed Value:	\$9,092.00	Exemption Desc:		2023 : \$20.41

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

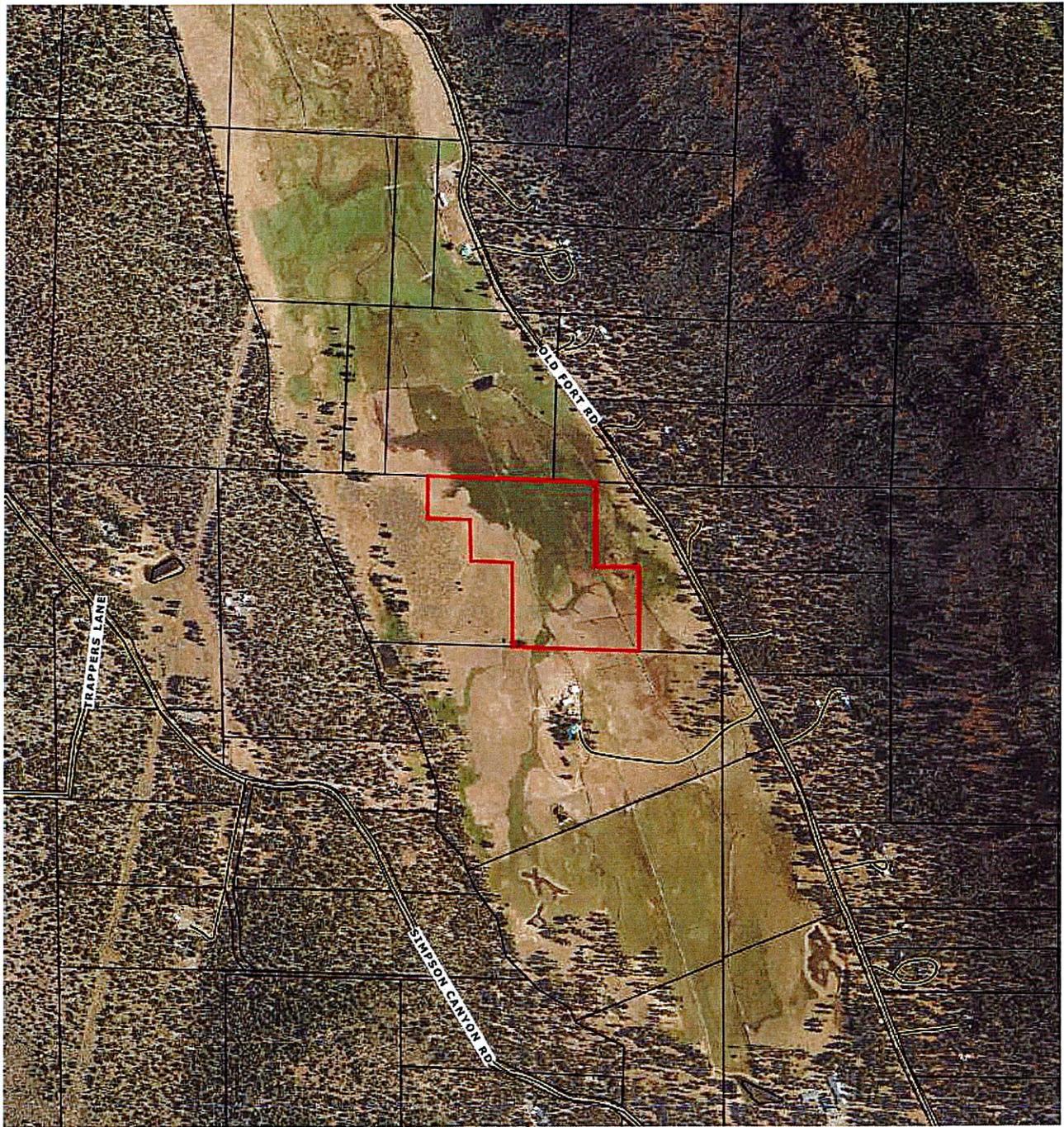
Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:		Loan Type:					

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Aerial Map



Parcel ID: 379450

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Klamath County Parcel Detail

Site Address:

OR 97601
Parcel ID: 379245
Tax Lot: 3709-02000-00800
Owner: Garner Ranches Lp
Owner2:
Owner Address: 8818 N Butte Rd
Live Oak CA 95953 - 9577
Parcel Size: 10.00 Acres (435,600 SqFt)
Neighborhood:
Subdivision:
Lot / Block:
Twn/Range/Section: 37S / 09E / 20
Legal Block: Lots:

Assessment and Taxes

Market Land Value:	\$10,110.00	Levy Code Area:	082	Annual Tax History
Market Improved Value:		Levy Rate:	11.1481	2025 : \$29.48
Market Total Value:	\$10,110.00	Tax Year:	2025	2024 : \$28.91
Assessed Value:	\$2,643.00	Exemption Desc:		2023 : \$27.57

Land Information

Land Use:	540 - Non-Efu Farm And Range Land	School District:	Klamath Falls City
Building Use:		Primary School:	Pelican Elementary School
Zoning:	FR - Forestry/Range	Middle School:	Ponderosa Middle School
Watershed	Long Lake Valley-Upper Klamath Lake	High School:	Klamath Union High School

Improvement Details

Year Built:	Bed:	Garage:
Stories:	Baths:	Exterior Walls:
Bldg SqFt:	Bsmt SqFt:	Roof Cover:
Finished SqFt:	Attic SqFt:	Heat:
Bldg Type:	Flr 1/ Flr 2 SqFt:	A/C:

Transfer Information

Rec. Date:	10/01/2012	Sale Price:	\$143,000.00	Doc Num:		Doc Type:	Deed
Owner:	Garner Ranches Lp	Grantor:		Title Co:			
Orig. Loan Amt:		Lender:					
Finance Type:							

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