



Assessment & Taxation

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The basic property classification system established under Oregon Revised Statute 308.215(1) and Oregon Administrative Rules (OAR 150-308-215(8)) must be used to organize the data for purposes of performing the ratio study. The ratio study is completed each year to determine the market trends applied to the real market values of real property land and improvements.

The following pages list property classification and structure classification codes generally applied for assessment and appraisal purposes. The list does not include all possible combinations of property classification codes that may exist in the data.

OAR 150-308-215(8) DEFINITIONS FOR PROPERTY CLASSIFICATION SYSTEM.
BASIC PROPERTY CLASSES

First Digit Second Digit Third Digit

0-Miscellaneous 0-No Significance 0-Vacant

1-Residential 1-Residential zone 1-Improved

2-Commercial 2-Commercial zone 2-Condominium

3-Industrial 3-Industrial zone 3-State responsibility

4-Tract 4-Unzoned farmland 4-Partially exempt

5-Farm 5-Exclusive Farm Use (EFU) 5-Taxable leased

6-Forest 6- Small Tract Forestland (STF) 6-Waterfront

7-Multi-family 7-Permanent Farm-Use (Disqualified due to ORS 215.236)

7-Mobile home parks

8-Recreation 8-Multiple special 8- (Left blank)

9-Exempt 9-Potential development 9-Manufactured Structure

1-0-0 Residential land only is an unimproved property that has residential use as its highest and best use, and the primary zoning is residential.

1-0-1 Residential property is an improved property that has residential use as its highest and best use.

2-0-0 Commercial land only is an unimproved property that has commercial use as its highest and best use, and the primary zoning is commercial.

2-0-1 Commercial property is an improved property that has commercial use as its highest and best use.

This highest and best use is as income-producing property. Examples of commercial property include, but are not limited to: retail stores, supermarkets, discount stores, department stores, convenience marts, financial institutions, office buildings, small retail laundries, dry cleaners, medical and dental office buildings, recreational vehicle parks, hospitals, restaurants, theaters, automobile service stations and truck stops, automotive service centers, parking garages, car dealerships, hotels, and motels.

3-0-0 Industrial land only is an unimproved property that has industrial use as its highest and best use, and the primary zoning is industrial.

3-0-1 Industrial property is an improved property that has industrial use as its highest and best use.

Industrial property includes, but is not limited to, those properties described by ORS 306.126, OAR 150-306.126(1) and ORS 308.408. Industrial property is typically located in an industrial zone, but may be located in areas with other types of zoning, for example, if it is a pre-existing or conditional use. Property use characteristics typically include assembly, processing or manufacturing products from raw materials or fabricated parts and includes factories that render service, for example, large non-retail laundries and dry cleaners. Examples of industrial property include, but are not limited to, steel plants, foundries, chemical plants, and assembly plants; saw mills, plywood plants, and wood pulp or paper mills; high technology facilities, research and development facilities, science parks, and light and heavy manufacturing facilities; storage and distribution warehouses; natural resource processing and refining facilities such as natural gas wells and rock quarries. Classification of property as industrial is a separate determination from appraisal responsibility. Department or county responsibility for appraising industrial property is described in OAR 150-306.126(1).

4-0-0 Tract land only is parcels of varying sizes of unimproved acreage where the highest and best use is for development to a suburban or rural homesite, but the land is not divided into urban-type lots.

4-0-1 Tract property is parcels of varying sizes of improved acreage where the highest and best use is for a suburban or rural homesite, but the land is not divided into urban-type lots.

5-0-0 Farm and range land is vacant land where the highest and best use is for the production of agricultural crops, feeding or management of livestock, or any other agricultural use, and the land is not specially assessed for farm use.

5-0-1 Farm and range property is land improved with buildings where the highest and best use is for the production of agricultural crops, feeding or management of livestock, or any other agricultural use, and the land is not specially assessed for farm use.

5-4-0 Non-EFU zone farm and range land is vacant land that is under special farm-use assessment by application.

5-4-1 Non-EFU zone farm and range property is land improved with buildings that is under special farm-use assessment by application.

5-5-0 EFU zoned farm and range land is vacant land that is under special farm-use assessment by zoning.

5-5-1 EFU zoned farm and range property is land improved with buildings that is under special farm- use assessment by zoning.

6-0-0 Forestland is vacant land with a highest and best use for growing and harvesting trees of a marketable species.

6-0-1 Forest property is land improved with buildings with a highest and best use for growing and harvesting trees of a marketable species.

6-4-0 Forestland is vacant land for which the highest and best use is one other than growing and harvesting of trees of a marketable species but the land has been designated as forestland by application.

6-4-1 Forest property is land improved with buildings for which the highest and best use is something other than growing and harvesting trees of a marketable species but the land has been designated as forestland by application.

6-6-0 Small Tract Forestland property is vacant land that is under special forestland assessment as Small Tract Forestland by application.

6-6-1 Small Tract Forestland property is land improved with buildings that is under special forestland assessment as Small Tract Forestland by application.

7-0-0 Multi-family land is unimproved land that has multiple housing (five or more living units) as its highest and best use, and the primary zoning is multi-family.

7-0-1 Multi-family property is an improved property that has multiple housing (five or more living units) as its highest and best use. Multi-family property includes property developed as a manufactured housing park.

8-0-0 Recreation land is unimproved land that has recreational use as its highest and best use.

8-0-1 Recreation property is an improved property that provides recreational opportunity as its highest and best use.

Use of Second Digit

0 - Indicates highest and best use and zoning are the same.

1, 2, 3 - Indicates highest and best use and zoning are nonconforming. Example: A property has an improved residence and its highest and best use is for residential use, but it is located in a commercial zone. The property class would be 1-2-1.

4, 5 - Indicates special assessment for farm-use and forest-use lands.

6 - Indicates special assessment for Small Tract Forestland.

7 - Indicates property permanently disqualified from farm or forestland use due to ORS 215.236 (nonfarm dwelling).

8 - Indicates property carries more than one special assessment, for example, combination of farm-use and designated forestland or other combination of special assessments; or indicates government-restricted multi-unit rental housing that is specially assessed under ORS 308.701 – ORS 308.724.

9 - Indicates property has potential for further development, for example, it has been subdivided or it is sub-dividable.

Miscellaneous Property: Class 0-0-0

The first digit denotes the major class: Miscellaneous Property.

The second digit indicates the basic class to which the property relates:

0-0 Miscellaneous Property

0-1 Miscellaneous Residential

0-2 Miscellaneous Commercial

0-3 Miscellaneous Industrial

0-4 Miscellaneous Tract

0-5 Miscellaneous Farm

0-6 Miscellaneous Forest

0-7 Miscellaneous Multi-family

0-8 Miscellaneous Recreational

0-9 Miscellaneous Exempt

The third digit is unique to the class:

0- Unbuildable size, Department of Environmental Quality, easement or right-of-way

1- Improvement only

2- Mineral interest

- 3- Centrally assessed
- 4- Historic
- 5- Open space
- 6- (Left blank)
- 7- Timeshare property
- 8- Enterprise zone
- 9- Manufactured structure
- 0-0-9 Real property manufactured structure
- 0-1-9 Personal property manufactured structure

Exempt Property: Class 9-0-0

The first digit defines the property as exempt.

The second digit identifies the type of property or ownership:

- 9-0 Student housing
- 9-1 Church
- 9-2 School
- 9-3 Cemetery
- 9-4 City
- 9-5 County
- 9-6 State-owned
- 9-7 Federally owned
- 9-8 Benevolent, fraternal ownership
- 9-9 Port properties or other municipal properties

The third digit is unique to this class and acts as an additional identifier:

- 0- Vacant
- 1- Improved
- 2- Partially exempt
- 3- Taxable leased property
- 4- In lieu of value
- 5- Temporarily exempt
- 6- Native American holdings
- 7- (Left blank)
- 8- Mineral interest
- 9- Manufactured structure

Examples:

- 9-0-1 OSU student housing
- 9-1-2 Church property with for-profit bookstore

(9) Starting with the 2006-07 tax year, each assessor must prepare an annual plan that outlines how the county will comply with the provisions of this rule no later than the January 1, 2009 assessment date. The plan must be submitted as part of the sales ratio study and accompanying appraisal plan submitted under ORS 309.200 and 309.203. The plan must address how the county complies with, or intends to comply with the provisions of this rule for the initial tax year and all subsequent tax years up to the 2009-2010 tax year.

Stat. Auth.: ORS 305.100, 308.215 Stats. Implemented: ORS 308.215 Hist: Eff. 3/70, Amended 9/71, 11/73, 1/1/77, 12/78, 12/31/79, 12/31/84, 12/31/87, 12/31/89, 12/31/91, 12/31/93; Amended and Renumbered from OAR 150-308.215(1) to OAR 150-308.215(1)-(A), 12/31/94; Amended 12/31/95, 12/31/97, 12/31/00, 6/30/02, 6/30/05, 7/31/2006.

PROPERTY CLASSIFICATION TAXABLE

RESIDENTIAL MIDDLE DIGIT-ZONING 0 to .99 acres
 0-1-0Miscellaneous residential properties (roadways, well sites, etc.)
 1-0-0Land Only
 1-0-1Land and Improvement
 0-1-1 Improvement Only
 1-0-0 - 1-0-1.....NBHD " __Z" to prevent machine indexing on LAND AND BUILDING values (Example: BZ)
 1-0-0 - 1-0-1.....NBHD " __Y" to prevent machine indexing on BUILDING VALUE ONLY (Example: CY)
 1-0-0 - 1-0-1.....NBHD " __2" identifies duplexes, triplexes, and fourplexes on residential land (Example: H2)
 1-0-0 - 1-0-1.....NBHD " __4" identifies oceanfront (Example: A4)
 1-0-0 - 1-0-1.....NBHD " __5" identifies riverfront (Example: B5)
 1-0-0 - 1-0-1.....NBHD " __7" identifies lakefront (Example: J7)
 1-0-2 Condominium
 1-0-0Land and Outbuilding only (Garage, Sheds, Barns, etc.) use with STAT CLASS 200 or 300
 1-0-9Mobile Home (MFD) Land Account Only
 COMMERCIAL MIDDLE DIGIT - ZONING
 0-2-0Miscellaneous commercial properties (roadways, well sites, etc.)
 2-0-0Land Only
 2-0-1Land and improvements
 0-2-1 Improvements only
 2-0-1NBHD " __Z" to prevent machine indexing on LAND AND BUILDING values (Example: CZ)
 2-0-1NBHD " __Y" to prevent machine indexing on BUILDING VALUE ONLY (Example: CY)
 2-0-0 - 2-0-1.....NBHD " __4" identifies oceanfront (Example: A4)
 2-0-0 - 2-0-1.....NBHD " __5" identifies riverfront (Example: B5)
 2-0-0 - 2-0-1.....NBHD " __7" identifies lakefront (Example: J7)
 2-0-7 Mobile Home (MFD) Park/Court
 2-0-9Mobile Home (MFD) Land Account Only
 INDUSTRIAL MIDDLE DIGIT - ZONING
 3-0-0Land only
 3-0-1Land and building..... County responsibility
 0-3-1 Improvements only...County responsibility
 3-0-3Land and buildings.....State responsibility
 3-0-3Land and buildings.....County responsibility-State appraisal
 3-0-3 Improvements only..State responsibility
 3-0-9Mobile Home (MFD) Land Account Only
 TRACTS MIDDLE DIGIT - ZONING 1.00 acre or more
 4-0-0Land only
 4-0-1Land and improvements
 0-4-1 Improvements only
 4-0-1NBHD " __Z" to prevent machine indexing on LAND AND/BUILDING values (Example: BZ)
 4-0-1NBHD " __Y" to prevent machine indexing on BUILDING VALUE ONLY (Example: CY)
 4-0-0 - 4-0-1.....NBHD " __4" identifies oceanfront (Example: A4)
 4-0-0 - 4-0-1.....NBHD " __5" identifies riverfront (Example: B5)
 4-0-0 - 4-0-1.....NBHD " __7" identifies lakefront (Example: J7)
 4-0-0Land and outbuildings only (garage, shed, barns, etc.) use with STAT CLASS 200 or 300
 4-0-9Mobile Home (MFD) Land Account Only
 FARM
 5-5-0 - 5-5-1.....Exclusive farm use
 5-4-0 - 5-4-1.....Unzoned farm
 5-8-0 - 5-8-1.....Farm with forestland (multiple special assessments)
 5----9.....Mobile Home (MFD) Land Account Only
 FORESTLAND
 6-0-0Timberland only
 6-0-1Timberland with improvement
 6-4-0Designated forestland
 6-4-1Designated forestland with improvement
 6-6-0Small Tract Forestland
 6-6-1Small Tract Forestland with improvement
 5-8-0 - 5-8-1.....SWO farm with multiple special assessments
 6-8-0 - 6-8-1.....SWO forest with multiple special assessments
 6-0-9Mobile Home (MFD) Land Account Only

PROPERTY CLASSIFICATION TAXABLE

MULTIPLE HOUSING MIDDLE DIGIT - ZONING
 7-0-0Land only
 7-0-1Land and buildings
 0-7-1 Improvements only
 7-0-1NBHD " __Z" to prevent machine indexing on LAND AND BUILDING values (Example: BZ)
 7-0-1NBHD " __Y" to prevent machine indexing on BUILDING VALUE ONLY (Example: BY)
 7-0-0 - 7-0-1.....NBHD " __4" identifies ocean front (Example: A4)
 7-0-0 - 7-0-1.....NBHD " __5" identifies riverfront (Example: B5)
 7-0-0 - 7-0-1.....NBHD " __7" identifies lakefront (Example: J7)
 7-0-7.....Manufactured Home Park/Court
 MOBILE HOME (MFD)
 0-0-9Mobile Home (MFD)- Real Property
 0-1-9Mobile Home (MFD)- Personal Property
 OTHER
 0- -4Historical properties - Middle digit designates residential, commercial, tract, etc.
 0-0-2Mineral rights only
 0-9-0 West of ZONE LINE-privately owned shoreland

NON - TAXABLE

FIRST DIGIT indicates non-taxable
 SECOND DIGIT identifies type of property or ownership
 9-0-Student Housing
 9-1-Church
 9-2-School
 9-3-Cemetary
 9-4-City
 9-5-County
 9-6-State
 9-7-Federally
 9-8-Benevolent, fraternal
 9-9-Port properties or other municipal properties
 THIRD DIGIT unique to class, acts as additional identifier.
 -0Vacant
 -1 Improved
 -2Partially exempt
 -3..... Taxable leased property
 -4 In Lieu of Value
 -5Temporarily exempt
 -6Native American Holdings
 -7USE WITH DOR APPROVAL ONLY
 -8Mineral Interest
 -9Mobile Home

RESIDENTIAL STRUCTURE CLASS

(STAT CLASS) EXPLANATION

FIRST DIGIT = RESIDENTIAL

SECOND DIGIT = CLASS OF HOUSE

THIRD DIGIT = STORY LEVEL

CODE..... THIRD DIGIT

1-1- 0 = 1 Story only
1-2- 1 = 1 Story w/Bsmt
1-3- 2 = 1 Story w/Attic
1-4- 3 = 1 Story w/Attic & Bsmt
1-5- 4 = 1 1/2 Story
1-6- 5 = 1 1/2 Story w/Bsmt
1-7- 6 = 2 Story
1-8- 7 = 2 Story w/Bsmt
1-8- 8 = 2 Story w/Bsmt & Attic
1-8- 9 = 3 Story w/Bsmt
2-0-0..... Misc residential out buildings only
3-0-0..... Misc agricultural out buildings only
MOBILE HOME (MFD)
1-9-0..... Real w/no other imp
1-9-1..... Personal w/no other imp
1-9-2..... Real w/other imp
1-9-3..... Personal w/other imp
1-9-4..... Vacant MFD site
1-9-9..... MFD treated as real property,
DMV exempt, jacket shows EMO #

RESIDENTIAL MULTIPLE FAMILY

FIRST DIGIT = MULTIPLE FAMILY

SECOND DIGIT = BUILDING CLASS

THIRD DIGIT = NUMBER OF UNITS

2-3-0

2-4-0

2-5-0

COMMERCIAL STRUCTURE CLASS (STAT CLASS)

COMMERCIAL (Continued to next column)

4-X-X

5-X-X

TOWNHOUSES See Residential Explanation

6-X-X

INDUSTRIAL

7-1-0..... Food and kindred products
7-2-0..... Lumber and wood products
7-3-0..... Pulp, paper and related products
7-4-0..... Chemicals and related products
7-5-0..... Stone, clay and glass products
7-6-0..... Primary metal products
7-7-0..... Fabricated metal products
7-8-0..... Machinery/electrical machinery
7-9-0..... Miscellaneous industrial
8-1-0..... Logging roads

9XX..... CONDOMINIUM

COMMERCIAL STRUCTURE CLASS

(STAT CLASS)

4-0-0 COMMERCIAL BUILDINGS

4-1-0 MOTELS

4-1-1 Court

4-1-2 Commercial

4-1-3 Hotel

4-1-4 Bed/Breakfast

4-2-0 APARTMENTS

4-2-1 Low Rise

4-2-2 Mid Rise

4-2-3 High Rise

4-3-0 RESTAURANTS

4-3-1 Fast Food

4-3-2 Coffee Shop

4-3-3 Dining

4-3-4 Dining Lounge

4-3-5 Bar/Lounge

4-4-0 RETAIL STORES

4-4-1 Convenience

4-4-2 Commercial

4-4-3 Multi-Use

4-4-4 Department

4-4-5 Row Store/Neighborhood/Regional Center

4-4-6 Market/Supermarket

4-4-7 Merchandising Center/Discount Store

4-4-8 Beauty/Barber

4-4-9 Laundromat

4-5-0 OFFICE AND MEDICAL OFFICE

4-5-1 Office

4-5-2 Dental Office

4-5-3 Optometric Office

4-5-4 Medical Clinic

4-5-5 Veterinary Office

4-6-0 FINANCIAL BUILDINGS

4-6-1 Central Bank

4-6-2 Branch Bank

4-6-3 Drive-Up Bank

4-6-4 ATM-Automated Teller Machine

4-7-0 WAREHOUSE AND UTILITY

BUILDINGS

4-7-1 Storage Warehouse

4-7-2 Mini-Storage Warehouse

4-7-3 Transit Warehouse

4-7-4 Distribution Warehouse

4-7-5 Commercial Shops

4-7-6 Utility/Shed Buildings

4-7-7 Hangars

4-8-0 AUTOMOTIVE BUILDINGS

4-8-1 Service Station

4-8-2 Service Garage/Service Center

4-8-3 Dealership/Automotive Center

4-8-4 Car Wash

4-8-5 Parking Structure/Garage

4-9-0 MISCELLANEOUS COMMERCIAL

4-9-1 Post Office

4-9-2 Theater

4-9-3 Skating Rink

4-9-4 Golf Course

4-9-5 Bowling Alley

4-9-6 Mortuary/Funeral Home

4-9-7 Health/Sporting Clubs

4-9-8 Parking Lots

5-1-0 MOBILE HOME (MFD) PARK/COURT

5-1-1 RV Park/Campground

5-2-0 CARE CENTER/REST HOME

5-3-0 DAY CARE CENTER

5-4-0 COMMERCIAL GREEN HOUSE

5-5-0 FRATERNAL ORGANIZATIONS

5-6-0 PUBLIC BUILDINGS

5-6-1 Auditorium

5-6-2 Public Office Buildings

5-6-3 Church

5-6-4 Fire Station

5-6-5 Library

5-6-6 Hospital

5-6-7 School Building