

# Basic Property Classes

## OAR 150-308.215

First Digit	Second Digit	Third Digit
	0-No Significance	0-Vacant
0-Miscellaneous	See miscellaneous property	
1-Residential	1-Residential zone	1-Improved (typical of primary class)
2-Commercial	2-Commercial zone	2-Condominium
3-Industrial	3-Industrial zone	3-State responsibility
4-Tract	4-Unzoned farm land	4-Partially exempt
5-Farm	5-EFU	5-Taxable leased
6-Forest	6-Small Tract Forestland (STF)	6-Waterfront
7-Multi-family	7-Permanent FU disq.	7-Mobile home parks
8-Recreation	8-Mult. spec. assmts.	8-(Left blank)
	9-Potential development	9-Manufactured Structure
9-Exempt	See exempt properties	

*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, and the primary zoning is residential.

*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, and the primary zoning is commercial.

*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 and the primary zoning is industrial.

*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 use as a suburban or rural homesite, but the land is not divided into urban-type lots.

## Use of Third Digit

The third digit indicates current use or distinguishing characteristic.

- 0 – Vacant, may have some on site development.
- 1 – improved. Typical of property class.
- 2 – Condominium.
- 3 – State Responsibility. Example: industrial over \$1 million.
- 4 – Partially exempt. Part of an exempt property is rented; i.e. Masonic Lodge.
- 5 – Taxable Leased. Property leased or rented by a taxable owner is taxable.
- 6 – Waterfront.
- 7 – Mobile Home Parks.
- 8 – (Left blank)
- 9 – Manufactured structure – offsite built dwelling.

## 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- Western Oregon small tract option
- 7- Timeshare property
- 8- Enterprise zone
- 9- Manufactured structure
- 0-0-9 Real property manufactured structure
- 0-1-9 Personal property manufactured structure

## Use of First Digit

The first digit indicates the highest and best use of the property. It is usually the current use and usually reflects current zoning.

- 0 – Miscellaneous
- 1 – Residential. Highest and best use is residential, one to four family.
- 2 – Commercial. Highest and best use is commercial.
- 3 – Industrial. Highest and best use is industrial.
- 4 – Tract. Small acreage parcels of at least one acre. Highest and best use is suburban or rural homesite.
- 5 – Farm and range. Highest and best use is agriculture.
- 6 – Forest. Highest and best use is growing and harvesting trees.
- 7 – Multi-family. Highest and best use is multi-family residential, five or more living units.
- 8 – Recreation. Highest and best use is recreational.

## Use of Second Digit

The second digit indicates zoning or a non-conforming use.

- 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 a residence improvement and its highest and best use is for residential use, but is located in a commercial zone. The property class would be 1-2-1.
- 4, 5 — Indicates special assessment for farm use.
- 6 — Small Tract Forest Land
- 7 — Indicates property permanently disqualified from farm or forest land use due to ORS 215.236 (nonfarm dwelling).
- 8 — Indicates property carries more than one special assessment; i.e., combination of farm use and designated forest land or other combination of special assessments. Also used for specially assessed, government-restricted multiunit rental housing that is specially assessed under HB 2204.
- 9 — Indicates property has potential for further development—sub-divided or subdividable.

*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 which is under special farm use assessment by zoning.

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

*6-0-0 Forest land* is vacant land which has a highest and best use for growing and harvesting trees of a marketable species.

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

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

*6-4-1 Forest property* is improved with buildings for which the highest and best use is other than growing and harvesting of trees of a marketable species and which has been designated as forest land 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, and the primary zoning is multi-family.

*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.

# 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