

## MARION COUNTY PROPERTY CLASSES

100	Residential land only, 1 acre and under, inside city or urban growth boundary
101	Residential improved, 1 acre and under, inside city or urban growth boundary
109	Residential improved w/ manufactured structure, 1 acre and under, inside city or urban growth boundary
102	Residential Condominium
121	Residential improved, commercial zoning
129	Residential improved w/ manufactured structure, commercial zoning
160	Manufactured Structure subdivision land only (Used by Manufactured Appraiser Only)
161	Manufactured Structure subdivision improved (Used by Manufactured Appraiser Only)
200	Commercial land only
201	Commercial improved
202	Commercial Condominium
208	Industrial principal plants, County responsibility
303	Industrial principal plants, State responsibility
X03	Industrial Machinery & Equipment, State responsibility
X08	Industrial Machinery & Equipment, County responsibility
X58	Rural Machinery & Equipment, County responsibility
400	Rural land, land only, outside city and urban growth boundary, 20 acres and under, <b>not</b> EFU, SA, TC, FT, <b>not</b> specially assessed
401	Rural land, improved, outside city and urban growth boundary, 20 acres and under, <b>not</b> EFU, SA, TC, FT, <b>not</b> specially assessed
409	Rural land, improved w/ manufactured structure, outside city and urban growth boundary, 20 acres and under, not EFU, SA, TC, FT, not specially assessed
450	Rural land, land only, EFU, SA, TC, FT, UT* zoning, 20 acres and under, <b>not</b> specially assessed
451	Rural land, improved, EFU, SA, TC, FT, UT* zoning, 20 acres and under, <b>not</b> specially assessed
459	Rural land, improved w/ manufactured structure, EFU, SA, TC, FT, UT* zoning, 20 acres and under, not specially assessed
490	Tract land only, over 1 acre, inside city or urban growth boundary
491	Tract improved, over 1 acre, inside city or urban growth boundary
499	Tract improved w/ manufactured structure, over 1 acre, inside city or urban growth boundary
500	Rural land, land only, outside city and urban growth boundary, over 20 acres, not specially assessed
501	Rural land, improved, outside city and urban growth boundary, over 20 acres, not specially assessed
509	Rural land, improved w/ manufactured structure, outside city and urban growth boundary, over 20 acres, not specially assessed
540	Specially assessed farm land, land only, <b>not</b> EFU, SA, TC, FT, UT* zoning
541	Specially assessed farm land, improved, <b>not</b> EFU, SA, TC, FT, UT* zoning
549	Specially assessed farm land, improved w/ manufactured structure, not EFU, SA, TC, FT, UT* zoning
550	Specially assessed farm land, land only, zoned EFU, SA, TC, FT or UT*
551	Specially assessed farm land, improved, zoned EFU, SA, TC, FT or UT*
559	Specially assessed farm land, improved w/ manufactured structure, zoned EFU, SA, TC, FT or UT*
580	Specially assessed land, land only, multiple special assessments
581	Specially assessed land, improved, multiple special assessments
589	Specially assessed land, improved w/ manufactured structure, multiple special assessments
600	Specially assessed forest land, land only, Highest & Best Use
601	Specially assessed forest land, improved, Highest & Best Use, <b>not</b> improved with a residence
609	Specially assessed forest land, improved w/ manufactured structure, Highest & Best Use, <b>not</b> improved with a residence
640	Specially assessed forest land, land only, Designated Forest land
641	Specially assessed forest land, improved, Designated Forest land
649	Specially assessed forest land, improved w/ manufactured structure, Designated Forest land
660	Specially assessed forest land, land only, Small Tract Forest land
661	Specially assessed forest land, improved, Small Tract Forest land
669	Specially assessed forest land, improved w/ manufactured structure, Small Tract Forest land
680	Specially assessed forest land, land only, multiple forest special assessments
681	Specially assessed forest land, improved, multiple forest special assessments
689	Specially assessed forest land, improved w/ manufactured structure, multiple forest special assessments
700	Multiple family, land only
701	Multiple family, improved, 5 units or more
707	Multiple family, Mobile Home Parks
781	Specially assessed, government - restricted multi-unit housing
800	Recreational land, land only
801	Recreational land, improved

\*\*\* In 2010, UTF zoning was eliminated & UT zoning became Zoned farmland (EXCEPT Keizer-UT) \*\*\*

**MARION COUNTY PROPERTY CLASSES**

Miscellaneous Property

- 002 Mineral rights or subsurface
- 003 Centrally assessed
- 010 Residential, unbuildable, right of way, token value, etc. (no trend)
- 014 Historical, residential
- 015 Open space, residential
- 019 Manufactured Structure on residential land (or in a park)
- 020 Commercial, unbuildable, right of way, token value, etc. (no trend)
- 024 Historical, commercial
- 025 Open space, commercial
- 029 Manufactured Structure on commercial land
- 040 Rural, unbuildable, right of way, token value, etc. (no trend)
- 044 Historical, rural
- 045 Open space, rural
- 049 Manufactured Structure on rural land

**FULLY EXEMPT PROPERTY CLASSES**

Property Type	Section Responsibility						
	COMML	Lease Exempt COMML	Lease Exempt RES	Lease Exempt FARM	RES	FARM	M.H.
Schools – Public & Private	C10	C11	R11	F11	R10	F10	M10
Church	C20	C21	R21	F21	R20	F20	M20
County	C30	C31	R31	F31	R30	F30	M30
State	C40	C41	R41	F41	R40	F40	M40
Benev/Frat/Hosp	C50	C51	R51	F51	R50	F50	M50
Federal	C60				R60	F60	M60
Cemetery	C70	C71	R71	F71	R70	F70	M70
Special Districts	C80	C81	R81	F81	R80	F80	M80
Exempt Mineral Rights					R85		
City	C90	C91	R91	F91	R90	F90	M90
Pollution Control	C98				R98	F98	
Reference Accts assessed w/other; No Exempt Code No Market Value	C99				R99	F99	M99