

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
- 161 Manufactured Structure subdivision improved

- 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

- 400 Rural land, land only, outside city and urban growth boundary, 20 acres and under, **not** EFU, SA, TC, FT, **not** specially assessed
- 401 Rural land, improved, outside city and urban growth boundary, 20 acres and under, **not** EFU, SA, TC, FT, **not** 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, **not** specially assessed
- 451 Rural land, improved, EFU, SA, TC, FT, UT* zoning, 20 acres and under, **not** 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, **not** EFU, SA, FT, UT* zoning
- 541 Specially assessed farm land, improved, **not** EFU, SA, FT, UT* zoning
- 549 Specially assessed farm land, improved w/ manufactured structure, not EFU, SA, FT, UT* zoning
- 550 Specially assessed farm land, land only, zoned EFU, SA, FT or UT*
- 551 Specially assessed farm land, improved, zoned EFU, SA, FT or UT*
- 559 Specially assessed farm land, improved w/ manufactured structure, zoned EFU, SA, 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, **not** improved with a residence
- 609 Specially assessed forest land, improved w/ manufactured structure, Highest & Best Use, **not** 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