# Marion County RMV Property Class

## RMV Property Class

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
102 Residential Condominium
109 Residential improved w/ manufactured structure, 1 acre and under, inside city or urban growth boundary
110 Manufactured Structure subdivision land only (Used by Manufactured Appraiser Only)
119 Manufactured Structure subdivision improved (Used by Manufactured Appraiser Only)
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
308 Industrial Machinery & Equipment, County responsibility
033 Industrial Machinery & Equipment, State 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
508 Rural Machinery & Equipment, County responsibility
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, TC, FT, UT* zoning
541 Specially assessed farm land, improved, **not** 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, **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 and RMV Class*

## *Property & RMV Class*

000 Unbuildable, right of way, token value, etc. (no trend)
001 Miscellaneous Property - Communication Site/Fiber Optic
002 Mineral rights or subsurface
003 Centrally assessed
010 Residential, unbuildable, right of way, token value, etc. (no trend)
014 Historical, Residential
017 Rebuilt homestead special assessment
019 Manufactured Structure, Residential – Personal Only
020 Residential, unbuildable, right of way, token value, etc. (no trend)
024 Historical, Commercial
025 Open space, Commercial
026 Misc. Exemption, Commercial (Food Processor, CFUC, MUH, Rural IND )
028 Enterprise Zone, Commercial
029 Manufactured Structure, Commercial – Personal Only
036 Misc. Exemption, Industrial (Food Processor, Rural IND, CFUC)
038 Enterprise Zone, Industrial
040 Rural, unbuildable, right of way, token value, etc. (no trend)
045 Open space, Rural
046 Misc. Exemption, Rural (Food Processor, Rural IND, CFUC)
049 Manufactured Structure, Rural – Personal Only
056 M&E EFU County Responsibility

**EXEMPT PROPERTY CLASS** (Only to be used as Property Class not RMV Class)

## Exempt Property Class (ORCATS)

| Property Type | Vacant | Improved | Partially Exempt | Taxable Leased Property (ex: State Owned Leased to taxable) | Other | M.H. |
|---|---|---|---|---|---|---|
| Schools – Public & Private | 920 | 921 | 922 | 923 | | 929 |
| Church | 910 | 911 | 912 | | | 919 |
| County | 950 | 951 | 952 | 953 | | 959 |
| State | 960 | 961 | 962 | 963 | | 969 |
| Benev/Frat/Hosp | 980 | 981 | 982 | | | 989 |
| Federal | 970 | 971 | 972 | 973 | | 979 |
| Cemetery | 930 | 931 | 932 | | | 939 |
| Special Districts | 990 | 991 | 992 | | | 999 |
| Exempt Mineral Rights | | | | | 998 | |
| City | 940 | 941 | 942 | 943 | | 949 |
| Pollution Control | | 995 | | | | |
| Reference Accts assessed w/other; | | 096 | | | | 099 |

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