

## OAR 150-308-0310

### 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 (non-farm 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