

**Marion County Property Classes
October 2021**

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
308	Industrial Machinery & Equipment, County responsibility
033	Industrial Machinery & Equipment, State responsibility
056	Rural 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, 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) ***

Miscellaneous Property

- 002 Mineral rights or subsurface
- 003 Centrally assessed
- 010 Residential, unbuildable, right of way, token value, etc. (no trend)
- 011 Miscellaneous Residential, Improvement Only, (Comm Site/Fiber Optic)
- 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)
- 021 Miscellaneous Commercial, Improvement Only, (Comm Site/Fiber Optic)
- 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
- 051 Miscellaneous Farm, Improvement Only, (Comm Site/Fiber Optic)
- 061 Miscellaneous Forest, Improvement Only, (Comm Site/Fiber Optic)

FULLY EXEMPT PROPERTY CLASSES

Exempt Property Classes (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