

BASIC PROPERTY CLASSES

*State Prop. class*

First Digit	Second Digit	Third Digit
1-Residential	0-No Significance	0-Vacant
2-Commercial	1-Residential zone	1-Improved (typical of primary class)
3-Industrial	2-Commercial zone	2-Condominium
4-Tract	3-Industrial zone (M&E)	3-State responsibility
5-Farm	4-Unzoned farm land	4-Partially exempt
6-Forest	5-EFU	5-Taxable leased
7-Multi-family	6-Reforestation	6-Waterfront ✓
8-Recreation	7-Permanent FU disq.	7-Mobile home parks
	8-Mult. spec. assmts.	8-/
	9-Potential development	9-Mobile Home ✓

*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, and the primary zoning is residential.

*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, and the primary zoning is commercial.

*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 and the primary zoning is industrial.

*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 use as a suburban or rural homesite, but the land is not divided into urban-type lots.

*5-0-0 Farm and range land vacant land* where the highest and best use is for the production of agricultural crops, feeding or man-

agement of livestock, or any other agricultural use. And, the land is not specially assessed for farm use.

*5-0-1 Farm and range property 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* vacant land which is under special farm use assessment by application.

*5-4-1 Non-EFU zone farm and range property land* improved with buildings which is under special farm use assessment by application.

*5-5-0 EFU zoned farm and range land* vacant land which is under special farm use assessment by zoning.

*5-5-1 EFU zoned farm and range land* improved with buildings which is under special farm use assessment by zoning.

*6-0-0 Forest land* which has a highest and best use for growing and harvesting trees of a marketable species.

*6-0-1 Forest property land* improved with buildings which has a highest and best use for growing and harvesting trees of a marketable species.

*6-4-0 Forest land* for which the highest and best use is other than growing and harvesting of trees of a marketable species and which has been designated as forest land by application.

*6-4-1 Forest property* improved with buildings for which the highest and best use is other than growing and harvesting of trees of a mar-

ketable species and which has been designated as forest land by application.

7-0-0 *Multi-family land* is an 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, and the primary zoning is multi-family.

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 a residence improvement and its highest and best use is for residential use, but is located in a commercial zone. The property class would be 1-2-1.
- 4, 5 - Indicates special assessment for farm use.
- 6 - Reforestation.
- 7 - Indicates property permanently disqualified from farm or forest land use due to ORS 215.236 (nonfarm dwelling).
- 8 - Indicates property carries more than one special assessment; i.e., combination of farm use and designated forest land or other combination of special assessments.
- 9 - Indicates property has potential for further development—subdivided or subdividable.

### 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, deq-easement or R/W
- 1- Improvement only
- 2- Mineral interest
- 3- Centrally assessed
- 4- Historic
- 5- Open space
- 6- Western Oregon small tract option
- 7- Timeshare property
- 8- Enterprise zone
- 9- Mobile home
  - 0-0-9 Real property mobile home.
  - 0-1-9 Personal property mobile home

### 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-
- 8- Mineral interest
- 9- Mobile home

Examples:

- 9-0-1 OSU student housing
- 9-1-2 Church property with for-profit bookstore

Hist: Eff. 3/70, Amended 9/71, 11/73, 1/1/77, 12/78, 12/31/79, 12/31/84, 12/31/87, 12/31/89, 12/31/91

Co. prop. Class

**\*\* COUNTY LAND CLASS \*\***

FIRST DIGIT \* (Property Type)  
0 -- = Miscellaneous (accounts not to be indexed)  
1 -- = Residential (generally under four acres)  
2 -- = Commercial  
3 -- = Industrial  
4 -- = Tract (generally over four acres)  
5 -- = Farm/Ranch (\*\*SEE NOTES BELOW\*\*)  
6 -- = Forest (\*\*SEE NOTES BELOW\*\*)  
7 -- = Multi-family (apartments, condominiums)  
8 -- = Recreational  
9 -- = Exempt

SECOND DIGIT \* = Any/All of below  
1 -- = Urban (city limits)  
2 -- = Suburban (UGB)  
3 -- = Rural  
4 -- = Ocean Front  
5 -- = River Front  
6 -- = Forest  
7 -- = Lake Front  
8 -- = 781 Low Income Housing  
9 -- = Mobile Home

THIRD DIGIT 0 = Unimproved (vacant)  
1 = Improved (buildings or Mobile Homes)  
2 = State Appraised (mostly industrials)  
3 = State Appraised M&E

NOTE \* NOTE \* NOTE \* NOTE \* NOTE \* NOTE \* NOTE \* NOTE \* NOTE \*  
NOTE

FARM AND FOREST LAND - SPECIAL RULES

550 = ZONED FARM LAND - (EFU Vacant)  
551 = ZONED FARM LAND - (EFU Improved)  
540 = UNZONED FARM LAND - ("Green Belt" Vacant)  
541 = UNZONED FARM LAND - ("Green Belt" Improved)  
600 = FOREST LAND (Highest and best use, vacant)  
601 = FOREST LAND (Highest and best use, improved)  
640 = DESIGNATED FOREST LAND (Vacant)  
641 = DESIGNATED FOREST LAND (Improved)  
660 = Reforestation (entire parcel)

(12-11 TG)

\*\* BUILDING CLASS \*\*

1 \_ \_ = Single Family Residence  
 M \_ \_ = Manufactured Structure  
 E \_ \_ = Manufactured Structure (exempt from titling)  
 - \* \_ = Class of house (1-8) or M/H (S,D,T,P) indicator  
 - \_ \* = Levels of house (Stories 1,2,3,4)

2 0 0 = Miscellaneous Residential Buildings (garages, GP sheds)

2 \_ \_ = Plex Residence (Du-,Tri,Quad-plex)  
 - \* \_ = Class of plex (3-5)  
 - \_ \* = Number of Units (2-4) (if 2 duplexes on 1 lot use building  
 class 2322 or 2422, the last number indicates how many  
 duplexes on lot.

3 \_ \_ = Farm Buildings

4 \_ \_ = Commercial Buildings  
 - 0 \_ = Miscellaneous  
 - 1 \_ = Motels, Courts  
 - 2 \_ = Apartments  
 - 3 \_ = Restaurants  
 - 4 \_ = Stores  
 - 5 \_ = Offices  
 - 6 \_ = Banks, S&Ls  
 - 7 \_ = Medical Buildings  
 - 8 \_ = Service Stations  
 - 9 \_ = Mobile Home Parks

- \_ \* = Class of Building or Type

5 0 0 = Condominiums

5 \_ \_ = Town Houses  
 - \* \_ = Class of town house (3-5)  
 - \_ \* = Levels of Units (1-4)

6 0 0 = Blacktop

6 1 0 = Special purpose buildings (bowling alleys, theaters,  
 etc)

7 0 0 = Industrial Buildings  
 - 1 \_ = Food/Produce  
 - 2 \_ = Timber/Wood Products  
 - 3 \_ = Pulp/Paper Products  
 - 4 \_ = Chemical Products  
 - 5 \_ = Stone, Clay, Glass Products  
 - 6 \_ = Primary Metal Products  
 - 7 \_ = Fabricated Metal Products  
 - 8 \_ = Electrical/Mechanical Machinery  
 - 9 \_ = Miscellaneous Uses

8      = Exempt Improvements

Curry County property class system as required by OAR 150-308.215.

Do not use these numbers except for:

0-0-9 and 019            Manufactured Structure Accounts

0-0-0 through 0-8-0    Miscellaneous Property

9-0-0 through 9-9-1    Exempt Property

9-9-9                    Utility Roll

Use the county property class system for all properties. A conversion table has been developed for purposes of reporting statistics to the state.