

# Assessment and Taxation

**Property Class** is Linn Counties version of Property Class. It will be found in "Account Detail" and "Sale Data".

**Ratio Class** (aka RMV Property Class) is Property Class reduced to indicate H&BU.

Property Class	Ratio Class	Class Description
001		MISC IMPROVEMENT ONLY
002		MISC MINERAL RIGHT
003		MISC CENTRALLY ASSESSED
004		MISC HISTORIC
005		MISC OPEN SPACE
007		MISC TIMESHARE
009		RP MANUFACTURED STRUCTURE
010		MISC UNBUILDABLE RESIDENTIAL
011		IMPROVED RESIDENTIAL ONLY
012		MISC RESIDENTIAL IMPROVEMENT ONLY
014		MISC RESIDENTIAL HISTORIC
015		OPEN SPACE RESIDENTIAL
019		PP MANUFACTURED STRUCTURE
020		MISC COMMERCIAL UNBUILDABLE
021		MISC COMMERCIAL IMPROVEMENT ONLY
024		MISC COMMERCIAL HISTORIC
025		OPEN SPACE
027		UNKNOWN
028		ENTERPRISE ZONE
030		MISC INDUSTRIAL UNBUILDABLE
031		MISC INDUSTRIAL IMPROVEMENT ONLY
032		MISC INDUSTRIAL MINERAL RIGHTS
033		CENTRALLY ASSESSED
038		MISC INDUSTRIAL ENTERPRISE ZONE
040		MISC TRACT UNBUILDABLE
041		MISC TRACT IMPROVEMENT ONLY
044		MISC TRACT HISTORIC IMPROVEMENT
052		MISC FARM MINERAL RIGHTS
054		MISC FARM HISTORIC IMPROVEMENT
056		MISC FARM
062		MISC FOREST MINERAL RIGHTS
066		MISC FOREST

081		MISC RECREATIONAL IMPROVEMENT ONLY
090		MISC EXEMPT
091		MISC EXEMPT IMPROVEMENT ONLY
100	100	RESIDENTIAL VACANT
101	101	RESIDENTIAL IMPROVED
101	103	RESIDENTIAL IMPROVED - ZERO LOT LINE
102	102	CONDOMINIUM
109	109	RESIDENTIAL WITH MFG STRUCTURE
111	111	RESIDENTIAL WITH PLEX 2-4 UNITS
121		RESIDENTIAL, ZONED COMMERCIAL, IMPROVED
129		RESIDENTIAL, ZONED COMMERCIAL, WITH MFG STRUCTURE
131		RESIDENTIAL, ZONED INDUSTRIAL, IMPROVED
190		RESIDENTIAL DEVELOPABLE VACANT
191		RESIDENTIAL DEVELOPABLE IMPROVED
199		RESIDENTIAL DEVELOPABLE WITH MFG STRUCTURE
200	200	COMMERCIAL VACANT
201	201	COMMERCIAL IMPROVED
202		COMMERCIAL CONDOMINIUM
209		COMMERCIAL WITH MFG STRUCTURE
210		COMMERCIAL, ZONED RESIDENTIAL, VACANT
211		COMMERCIAL, ZONED RESIDENTIAL, IMPROVED
290		COMMERCIAL DEVELOPABLE VACANT
291		COMMERCIAL DEVELOPABLE IMPROVED
299		COMMERCIAL DEVELOPABLE WITH MFG STRUCTURE
300	300	INDUSTRIAL VACANT
301	301	INDUSTRIAL IMPROVED
303	303	STATE RESPONSIBILITY INDUSTRIAL
309		INDUSTRIAL WITH MFG STRUCTURES
310		INDUSTRIAL, ZONED RESIDENTIAL, VACANT
311		INDUSTRIAL, ZONED RESIDENTIAL, IMPROVED
340		INDUSTRIAL, RURAL TRACT, VACANT
341		INDUSTRIAL, RURAL TRACT, IMPROVED
400	400	VACANT TRACT
401	401	TRACT IMPROVED
409	409	TRACT WITH MFG STRUCTURE
411		TRACT WITH PLEX 2-4 UNITS

470		TRACT PERM DISQ VACANT
471		TRACT PERM DISQ IMPROVED
479		TRACT WITH MFG STRUCTURE PERM DISQ
490		TRACT DEVELOPABLE VACANT
491		TRACT DEVELOPABLE IMPROVED
499		TRACT DEVELOPABLE WITH MFG STRUCTURE
500	500	HBU FARM NO SPECIAL ASSMT VACANT
501	501	HBU FARM NO SPECIAL ASSMT IMPROVED
509	509	HBU FARM NO SPCL ASSMT WITH MFG STRUCTURE
540		FARM SPCL ASSMT BY APPLICATION VACANT
541		FARM SPCL ASSMT BY APPLICATION IMPROVED
549		FARM SPCL ASSMT BY APPLICATION WITH MFG STRUCTURE
550		FARM EFU SPCL ASSMT VACANT
551		FARM EFU SPCL ASSMT IMPROVED
553		FARM EFU SPCL ASSMT STATE IND
559		FARM EFU SPCL ASSMT WITH MFG STRUCTURE
570		FARM PERM DISQ VACANT
571		FARM PERM DISQ IMPROVED
580		FARM WITH SOME FOREST SPCL ASSMT VACANT
581		FARM WITH SOME FOREST SPCL ASSMT IMPROVED
589		FARM & SOME FOREST SPCL ASSMT WITH MFG STRUCTURE
600	600	HBU FORESTLAND VACANT
601	601	HBU FORESTLAND IMPROVED
609	609	HBU FOREST WITH MFG STRUCTURE
640		FORESTLAND BY APPLICATION VACANT
641		FORESTLAND BY APPLICATION IMPROVED
649		FORESTLAND BY APPLICATION WITH MFG STRUCTURE
660		FORESTLAND SMALL TRACT VACANT
661		FORESTLAND SMALL TRACT IMPROVED
680		HBU FORESTLAND WITH FARM DEFERRAL VACANT
681		HBU FORESTLAND WITH FARM DEFERRAL IMPROVED
689		HBU FORESTLAND WITH FARM DEFERRAL AND MFG STRUCTURE
700	700	MULTI-FAMILY VACANT
701	701	MULTI-FAMILY IMPROVED
707		MULTI-FAMILY MFG STRUCTURE PARK

781		MUTL-FAMILY LIMITED INCOME HSING IMPROVED
790		MULTI-FAMILY DEVELOPABLE VACANT
791		MULTI-FAMILY DEVELOPABLE IMPROVED
799		MULTI-FAMILY DEVELOPABLE WITH MFG STRUCTURE
800	800	RECREATIONAL VACANT
801	801	RECREATIONAL IMPROVED
910		EXEMPT CHURCH VACANT
911		EXEMPT CHURCH IMPROVED
912		CHURCH PARTIALLY EXEMPT
918		EXEMPT CHURCH MINERAL INTEREST
919		EXEMPT CHURCH WITH MFG STRUCTURE
920		EXEMPT SCHOOL VACANT
921		EXEMPT SCHOOL IMPROVED
922		SCHOOL PARTIALLY EXEMPT
930		EXEMPT CEMETERY VACANT
931		EXEMPT CEMETERY IMPROVED
932		CEMETERY PARTIALLY EXEMPT
940		EXEMPT CITY VACANT
941		EXEMPT CITY IMPROVED
942		CITY PARTIALLY EXEMPT
943		CITY TAXABLE LEASED
950		EXEMPT COUNTY VACANT
951		EXEMPT COUNTY IMPROVED
952		COUNTY PARTIALLY EXEMPT
960		EXEMPT STATE VACANT
961		EXEMPT STATE IMPROVED
962		STATE PARTIALLY EXEMPT
968		EXEMPT STATE MINERAL INTEREST
970		EXEMPT FEDERAL VACANT
971		EXEMPT FEDERAL IMPROVED
972		FEDERAL PARTIALLY EXEMPT
980		EXEMPT BENEVOLENT
981		EXEMPT BENEVOLENT
982		BENEVOLENT PARTIALLY EXEMPT
990		EXEMPT OTHER GOV'T VACANT
991		EXEMPT OTHER GOV'T IMPROVED
992		OTHER GOV'T PARTIALLY EXEMPT