

# Data Code Descriptions

1. [County Property Class Codes](#)
2. [Improvement Attribute Code Description](#)
3. [Improvement "Segment" Type Codes w/ Descriptions](#)
4. [Improvement Type Codes w/ Descriptions](#)
5. [Land Table Descriptions](#)
6. [Location Codes](#)
7. [NBH Codes](#)

## Glossary

**Abstract of Title.** A summary of all conveyances (such as deeds or wills), and legal proceedings that give the names of the parties, the description of the land, and the agreements. It is arranged to show the continuity of ownership for a specific piece of property.

**Account Number.** A unique number assigned to each property by the assessor's office to identify, update, or delete assessment and tax roll records.

**Adjudicated Value.** The value ordered by the Board of Property Tax Appeals, the Department of Revenue, or the Oregon Tax Court. Adjudicated Value becomes the property's real market value (RMV) and can only be changed under certain conditions provided by statute.

**Adjustment Area.** A group of properties whose RMV is adjusted by a given percentage or lump sum as a result of a ratio study. This group of properties is usually synonymous with a market area, maintenance area, study area, etc.

**Adjusted Sales Price.** The sales price that results from adjustments made to the stated sales price to account for effect of time, personal property, financing, etc.

**Administrative Rules.** The interpretation of Oregon Revised Statutes issued by a state agency such as the Department of Revenue.

**Ad Valorem.** Literally translated, it means "according to the value." For property taxes, a tax based upon the value of the item being taxed.

**After-Ratio Study.** A sales ratio study designed to test whether or not a county's annual valuation program is producing RMVs that meet the requirements of bringing all properties to 100 percent of RMV. The after-ratio study compares current year RMVs to current year sales.

**Agent.** A person buying on contract. A fee owner must be kept on record until the property is paid for or a warranty deed is recorded. A person who has been given authority to act for another.

**Appraisal Date.** For mass appraisal, this is a predetermined point in time to which all appraisals are made. All sales used in a pre-appraisal set-up are adjusted to this date. Adjusting to this date reflects inflationary or deflationary trends in the market. This date usually differs from the assessment date or the inspection date.

**Appraisal Ratio.** The percentage relationship (ratio) between a property's current year roll RMV and its newly appraised RMV.

**Appraisal Ratio Study.** A statistical compilation of appraisal ratios for a representative group of properties in a county. These properties are randomly selected by property class to produce an indication of the ratio of the current year RMV for a taxable property in that particular class within a specific appraisal or market area. Generally used in areas of limited or no sales data.

**Appraiser.** A person registered by the state of Oregon (OAR 150-308.231) and employed by an assessor's office to establish property values and other information needed by the office.

**Arithmetic mean.** A measure of central tendency also called the average or mean. The mean is the total of all the ratios or values in an array divided by the number of ratios or values in an array.

**Arm's-length Transaction.** A transaction freely arrived at in an open market, unaffected by abnormal pressure or by the absence of normal competitive negotiations.

**Assessed Value (AV).** The lesser of the property's maximum assessed value (MAV) or RMV. For specially assessed property, the lesser of RMV or MAV for any market portion, plus the lesser of the specially assessed value (SAV) or maximum specially assessed value (MSAV) for each individual soil class, qualified home site, and on-site development. Taxes are imposed and calculated on the AV.

**Assessment Date.** The date applied for setting RMV of property: January 1st 1:00 a.m.

**Assessment Program.** The entire process used by the assessor to administer the property tax system.

**Assessment Roll.** A certified listing prepared by the assessor of the current-year values for all taxable property. It may become the tax roll in the fall, or the assessor can create a separate tax roll.

**Assessment Year.** January 1 through December 31.

**Assessor.** The elected or appointed official who performs the assessor's duties as defined by state statutes.

**Average Maximum Assessed Value (AMAV).** The value determined by dividing the total maximum assessed value (MAV) of all unchanged property in the same area and property class by the total number of unchanged properties in the same area and property class.

**Average Real Market Value (ARMV).** The value determined by dividing the total RMV of all unchanged property in the same area and property class by the total number of unchanged properties in the same area and property class.

**Average Tax Rate.** An average rate computed for an area by dividing the taxes imposed in that area by the AV of taxable property.

**Board of Property Tax Appeals (BOPTA).** A county board that hears taxpayer appeals of property assessment.

**Bona Fide Purchase.** The purchase of property by an individual in good faith, without knowledge or notice of any potential title defects.

**Building Class.** The construction quality classification of the principal structure on the property.

**Centrally Assessed Property.** Property assessed by the Oregon Department of Revenue. See ORS 308.515.

**Central Tendency.** The tendency of most kinds of data to cluster around some type or central values, such as a median or mean.

**Certified Assessment Roll.** The RMVs for the year just prior to the current roll in preparation. See Assessment Roll.

**Changed Property Ratio (CPR).** The ratio determined by dividing the average maximum assessed value (AMAV) by the average real market value (ARMV) for the same area and property class of unchanged property.

**Computer Assisted Appraisal Program (CAAP).** Any use of a computer to calculate or develop real property values or to store any property characteristics. The entire process used by an assessor to value property using computer-assisted valuations or computerized valuation methods.

**Consideration.** The amount of money and/or other valuable goods or services upon which a buyer and a seller agree to transfer property.

**County Assessment Function Funding Assistance Account (CAFFAA).** A fund that is established (ORS Chapter 294) to give quarterly grants to counties that provide resources to achieve compliance, if the county's planned estimate of expenditures for assessment and taxation are determined adequate.

**Effective Gross Income (EGI).** The anticipated income from all operations of the real property after an allowance is made for vacancy and collection losses.

**Equity.** The degree to which assessment bears a consistent relationship to RMV. Equity of assessment means property groups are valued at the same level of assessment, for example 100 percent of RMV. Equity is closely related to uniformity. See also Horizontal Inequity and Vertical Inequity.

**Exception.** Any value change to property, not including general ongoing maintenance and repairs.

**Exception Value.** The increase in RMV added to the roll as a result of new property and improvements, rezoning, subdivisions and partitions, omitted property, or cancellation of special assessments or exemptions as described in ORS 308.153 and ORS 308.156(5).

**Farmland Additional Tax.** The amount of tax and penalty when farmland changes use and becomes ineligible for farm use special assessment.

**Farmland Special Assessment.** The special assessment of land used for farming that is less than full assessed value.

**Forestland Additional Tax.** The amount of tax and penalty when forestland becomes ineligible for forestland special assessment.

**Forestland Special Assessment.** The special assessment of land used for growing timber that is less than full assessed value.

**General Ongoing Maintenance and Repair.** The repair or replacement of existing materials due to normal wear/tear/deterioration. Examples of ongoing maintenance and repair may include re-roofing, painting, and replacement of floor or wall covering. The MAV of the property cannot be increased due to general ongoing maintenance and repair. According to administrative rule, general ongoing maintenance and repair: preserves the condition of existing improvements without significantly changing design or materials, achieves an average useful life that is typical of the type and quality so the property continues to perform and function efficiently, and does not create additions or new structures.

**Governing Body.** The county court board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government body.

**Grantee.** The legal party, a buyer, to whom property is transferred by deed or other instruments.

**Grantor.** The legal party, a seller, who transfers property by deed or grants property rights through any other instrument.

**Highest and Best Use.** The highest value that a property is capable of attaining at the time of appraisal considering the legally permitted use; financially feasible; the greatest net return to the land and/or buildings over a given period; and physically possible.

**Home Site.** The land surrounding a dwelling and containing amenities necessary for support of the dwelling.

**Homogeneous.** A market area where the property types and uses are similar and the inhabitants have compatible cultural, social, and economic interests.

**Horizontal Inequity.** The differences in the levels of appraisal of groups of properties, based on criteria other than value. For example, properties in one market area may have a higher level of assessment than similar properties in another market area. See Vertical Inequity.

**Improvement.** Any dwelling, building, manufactured structure, or physical addition to the land.

**Index.** A number, usually expressed as a percentage, used to measure change such as a construction cost index. Indexes are developed to identify the amount of change to be made when applying adjustments.

**Instrument.** In real estate, a formal legal document such as a deed, contract, mortgage, lien, lease, will, etc. For use by an assessor, the instrument must have recording number(s) issued by the clerk's office in the county where the property is located.

**Land Card.** A paper card that contains all the information pertaining to the land characteristic of each account. The land card has been replaced by computer systems in many counties.

**Land Contract.** A real estate installment purchase agreement that permits the buyer to use, occupy, and enjoy land without a deed being given by the seller (no title has been passed) until all or a specified part of the sales price has been paid. Subsequently evidenced by a valid recorded deed. Also referred to as Land Sale Contract or Contract for Sale.

**Legal Description.** A description of property that contains the township, range, section, subsection and parcel number, lot and block of a subdivision, metes and bounds, distance, etc.

**Legal Opinion.** An authorized official, such as the Oregon attorney general or city attorney's statement of the law.

**Lien.** A charge placed against personal or real property to satisfy a debt. For example: An amount requested by a taxing district for collection of unpaid assessments. The amount of potential taxes for disqualification of specially assessed land. An amount held against a real property for delinquent personal property.

**Lien Date.** July 1 for all real and personal property.

**Locally Appraised.** Real and personal property appraised by the county assessor's staff.

**Lot Line Adjustment.** Any addition to the square footage of land for a real property tax account. Always includes a corresponding subtraction of square footage from the land of a contiguous real property tax account.

**Major Addition.** An addition that has a RMV greater than \$18,200 (2024) and adds square footage to an existing structure.

**Manufactured Home.** A structure built off-site and designed to be moved on the public highways that have sleeping, cooking, and plumbing facilities and are intended for human occupancy and are used for residential purposes.

**Market Area.** A group of properties that generally share important characteristics that influence value. A market area may be defined by physical/geographical or abstract boundaries, or in the case of commercial property, according to use. A market area can include multiple neighborhoods. Each market area should contain a sufficient number of accounts to ensure an adequate sales sample for analysis.

**Market Price.** The amount actually paid, or to be paid, for a property in a particular transaction. Differs from market value in that it is an accomplished or historic fact, whereas market value is and remains an estimate until proven. Market price involves no assumption of prudent conduct by the parties, or absence of undue stimulus, or of any other condition that is basic to the fair or open market value concept.

**Mass Appraisal.** A method of appraising a large number of properties at one time by adopting standard techniques. The method gives due consideration to the valuation process so that uniformity and equity of values can be achieved between all properties.

**Maximum Assessed Value (MAV).** A term defined by Measure 50, which was approved by Oregon voters in 1997. The maximum (limit) of a property's assessed value (AV). MAV is the greater of 103 percent of the property's AV from the prior year or 100 percent of the property's MAV from the prior year. MAV may be increased or recalculated under certain circumstances to reflect changes to the property (exceptions).

**Maximum Specially Assessed Value (MSAV).** The maximum (limit) of a property's specially assessed value (SAV). For the 1997-98 tax year, maximum specially assessed value (MSAV) was the 1995-96 SAV less 10 percent. MSAV may be increased or recalculated under certain circumstances to reflect changes to the property. For tax years after 1997-98, MSAV increased by 3 percent per year.

**Mean.** The result of adding all the values of an array and dividing by the number of values.

**Measure 50.** Approved by Oregon voters in 1997, this measure contains a mathematical calculation used to establish the current AV using the 1995-96 RMV less 10 percent for the 1997-98 tax year. For tax years after 1997-98, MAV is the greater of 103 percent of the property's AV from the prior year or 100 percent of the property's MAV from the prior year.

**Measure 5.** The constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and nonschool taxes to \$10 per \$1,000 of assessed value, starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The nonschool limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but apply to RMV only.

**Median.** A measure of central tendency calculated by determining the exact middle ratio in an array. The value of the middle item where an odd number of items are arrayed according to size, or the arithmetic average of the two central items, if there is a even number of items. It is a positional average and is not affected by the size of extreme values.

**Minor Construction.** An improvement to real property that results in an addition to RMV but does not qualify as an addition to MAV due to a value threshold. The value threshold is an RMV of more than \$18,200 (2024) in any one assessment year or more than \$43,500 (2024) for all cumulative additions made over five assessment years. This number is indexed by the Department of Revenue each year based, starting in 2025.

**Mode.** A ratio that occurs most frequently in a ratio array.

**Modernization.** A type of renovation that replaces worn or outdated elements with their current counterparts.

**Neighborhood.** A group of complementary land uses where properties are homogeneous.

**Net Additions.** The net RMV of the new property or new improvements less the RMV of retired property, but not less than zero.

**Net Assessed Value.** The value used to calculate district tax rates for dollar levies. It is total assessed value, plus nonprofit housing value and state fish and wildlife value, less urban renewal excess value used.

**New Construction.** Any new structure, building, addition, or improvement to the land, including site development.

**Nonhomogeneous.** A market area where the property types and uses are dissimilar and the inhabitants have noncompatible cultural, social, and economic interests.

**Net Operating Income (NOI).** The actual or anticipated income that remains after all operating expenses are deducted from effective gross income, but before mortgage debt service and book depreciation are deducted.

**Omitted Property.** Property discovered and added to the roll after the roll is certified to the tax collector.

**Oregon Administrative Rules (OAR).** The interpretation of Oregon Revised Statutes issued by a state agency such as the Department of Revenue.



**Oregon Revised Statutes (ORS).** The laws of the state of Oregon, as the Legislature amends, changes, and deletes. The numbers after ORS indicate the chapter and section of the law.

**Outlier.** An observation that has an unusual value that varies widely from a measure of central tendency. Some outliers occur naturally, others may be due to data error.

**Parameter.** Descriptive characteristics of a population as a whole. For instance, it could be the average square footage, the average RMV, or the average percent good in the marketplace.

**Personal Property.** All property that is not classified as real estate. Includes items that are moveable and are not permanently affixed to or a part of the real estate.

**Plat map.** A map showing the division of land into lots or parcels.

**Population.** All the properties in an appraisal area, market area, or study area.

**Potential tax.** A lien existing on specially assessed accounts (farm, forest, woodland, etc.). The difference between what the tax would have been if the property had not been specially assessed and what was certified must be paid when the use of the land changes. Calculations may vary depending on the property's designation.

**Property class.** A three-digit code number, maintained on a continuing basis, for each individual parcel of locally assessed real property in a county. The classification assigned will be determined by the property's highest and best use except when specially assessed. The class associated with the property may or may not be its current use. OAR 150-308.215(1)-(A) lists the property class codes approved by the Department of Revenue.

**Ratio.** Relational value in number or degree between two similar things. The relative size of two quantities expressed as the quotient of one divided by the other.

**Ratio Study.** The assessor's certified ratio study required by ORS 309.200-(A) and filed with the clerk of the Board of Property Tax Appeals by October 15 each year. The contents must comply with OAR 150-309.200(B) and the current Assessor's Ratio Study Procedures Manual. This study estimates the percentage relationship between the total prior year's RMV of taxable property on the prior assessment roll and the total current RMV of the same properties in each property class countywide, by month and quarter, and by sale date.

**Real Market Value (RMV).** The amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction, occurring as of the assessment date for the tax year, as established by law.

**Real Property.** Physical land, including any improvements attached to the land.

**Recalculation.** An automated valuation processing method where traditional mass-appraisal set-up techniques are utilized and applied. These techniques and market-based value components are implemented using tabled, computer-aided formats replicating RMV levels for applicable classes of real property.

**Reconstruction.** To rebuild or replace an existing structure with one of comparable utility.

**Red Tag.** A flagging method for new construction and accounts that will be reviewed by appraisers each year.

**Rehabilitation.** To restore to a former condition without changing the basic plan, form, or style of a structure.

**Relative Index.** An index that calculates the percentage a property class contributes to the countywide ratio.

**Remodeling.** A type of renovation that changes the basic plan, form, or style of the property.

**Renovation.** To modernize, remodel, or restore older structures or historic buildings.

**Restoration.** To return a property to its original appearance and condition.

**Rural.** Pertaining to the area outside the relatively larger and moderate-sized cities and surrounding population concentrations.

**Sales Analysis.** A method of analyzing RMV levels by measuring sales prices against prior year's RMVs.

**Sales Array.** A grouping of sales listed in ascending order according to the size of the ratio.

**Sales List.** A listing of all sales used to prepare the ratio study

**Sale Price.** The actual selling price of a property. See Market Price.

**Sales Ratio.** The relationship between RMV from the certified assessment roll and the selling price for a particular property. This can be expressed as a percent or decimal. The common practice is to express the ratio as a whole number.

**Sales Ratio Study.** A statistical compilation of sales ratios designed to produce an indication of the RMV ratio for each property class within each appraisal, market, or study area countywide.

**State Responsibility Industrial Accounts.** (See ORS 306.126, OAR 150-306.126).

*Principal Industrial Property:* Any unit of industrial property having a RMV of over \$5 million for the improvement on the assessment roll for the preceding year.

*Secondary Industrial Property:* Any unit of industrial property having a RMV of more than \$1 million but of \$5 million or less for the improvement on the assessment roll for the preceding year.

**Statistical Class (stat class).** A three-digit classification code of structural improvements (not to be confused with property classification). This code identifies characteristics of the structure, such as type, stories, building class, etc.

**Study area.** Typically, a group of properties identified during the sales ratio process when an analysis of the sales indicate a separate market is developing due to unique characteristics setting these properties apart from the rest of the area.

**Tax Year.** The fiscal year from July 1 through June 30.

**Trend.** A series of related changes, such as real estate price trends, time trends, market trends, etc.

**Urban.** Pertaining to the area inside a city and surrounding population concentration.

**Valuation.** A universal term used to encompass all methods of valuing property from the traditional physical reappraisal to alternative methods (recalculation, etc.).

**Valuation Area.** An area in a county generally composed of one or more school districts, a city or political subdivision, or any other logical division established by the county assessor for the purpose of conducting an orderly valuation of taxable properties.

**Valuation Date.** The roll year when the last property valuation was made.

**Vertical Inequity.** Differences in the levels of appraisal of properties related to the value ranges of the properties. That is, properties of higher value levels have assessment levels that differ from properties of lower value. See Horizontal Inequity.

**Weight.** The percentage of value that represents the relative importance of each element's contribution to the total.

**Weighted Mean.** A measure of central tendency determined by dividing the sum total of the RMVs in an array by the sum total of the sale prices (or other indications of market value) for each property class in each market area or countywide.