Chapter 4

Oregon Cadastral Map System

Purpose

The primary purpose of the Oregon Cadastral Map System is to discover, identify, and inventory all real property within the state of Oregon.

A joint effort of several counties and what was then the State Tax Commission first began to develop standards for the Oregon Cadastral Map System in 1952. The state standards continue to evolve to keep pace with new laws and new technology.

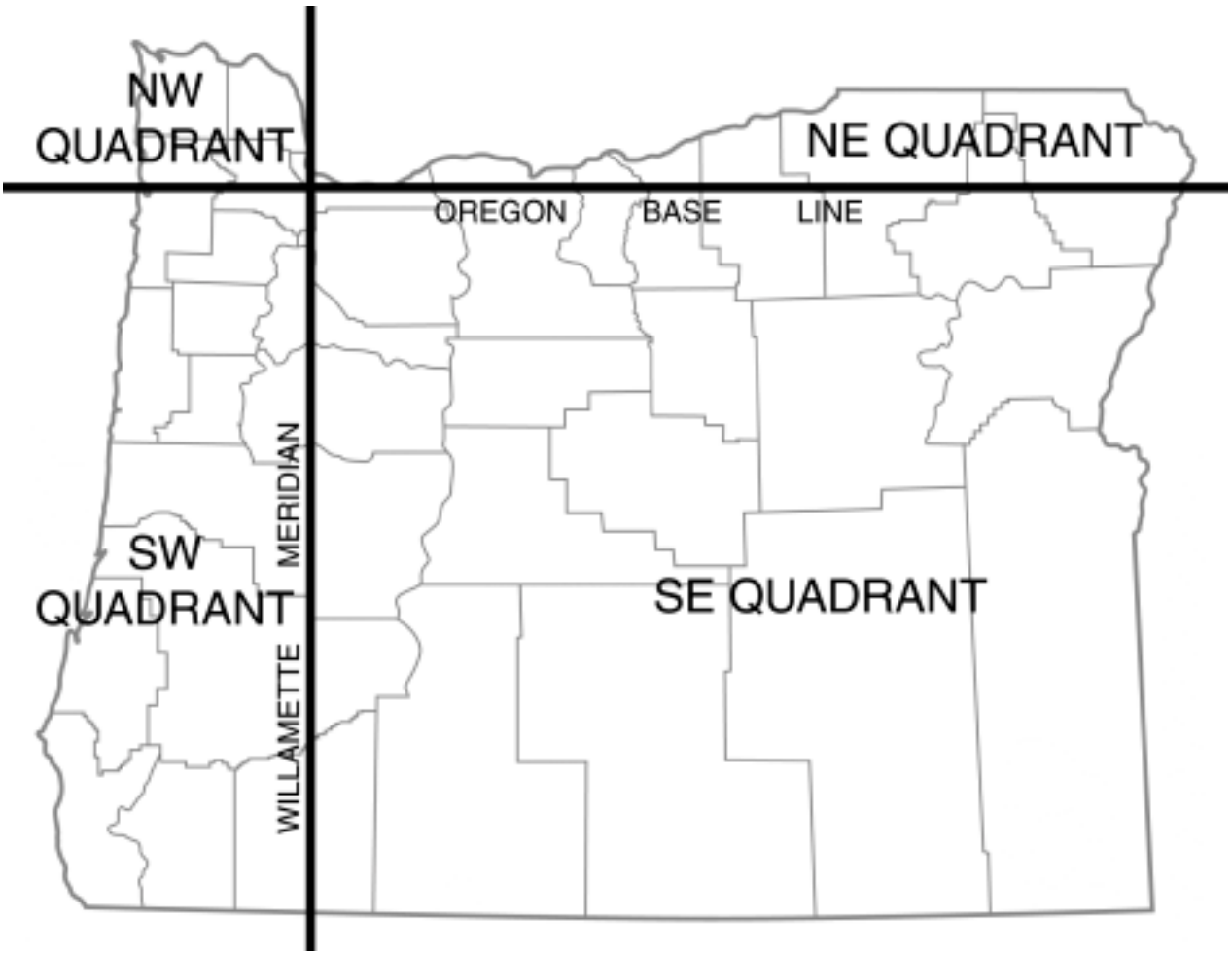
New technology in recent years includes the Computer Assisted Mapping System (CAMS) and Geographic Information Systems (GIS). These systems link appraisal records to the corresponding parcel on the map.

ORMAP (Oregon Map) is the latest mapping concept. ORMAP, a program to build an automated statewide tax lot base map, is funded through a law enacted during the 1999 Oregon Legislature. The tax lot map is being designed so that public and private organizations can use the tax lot base in GIS applications easily.

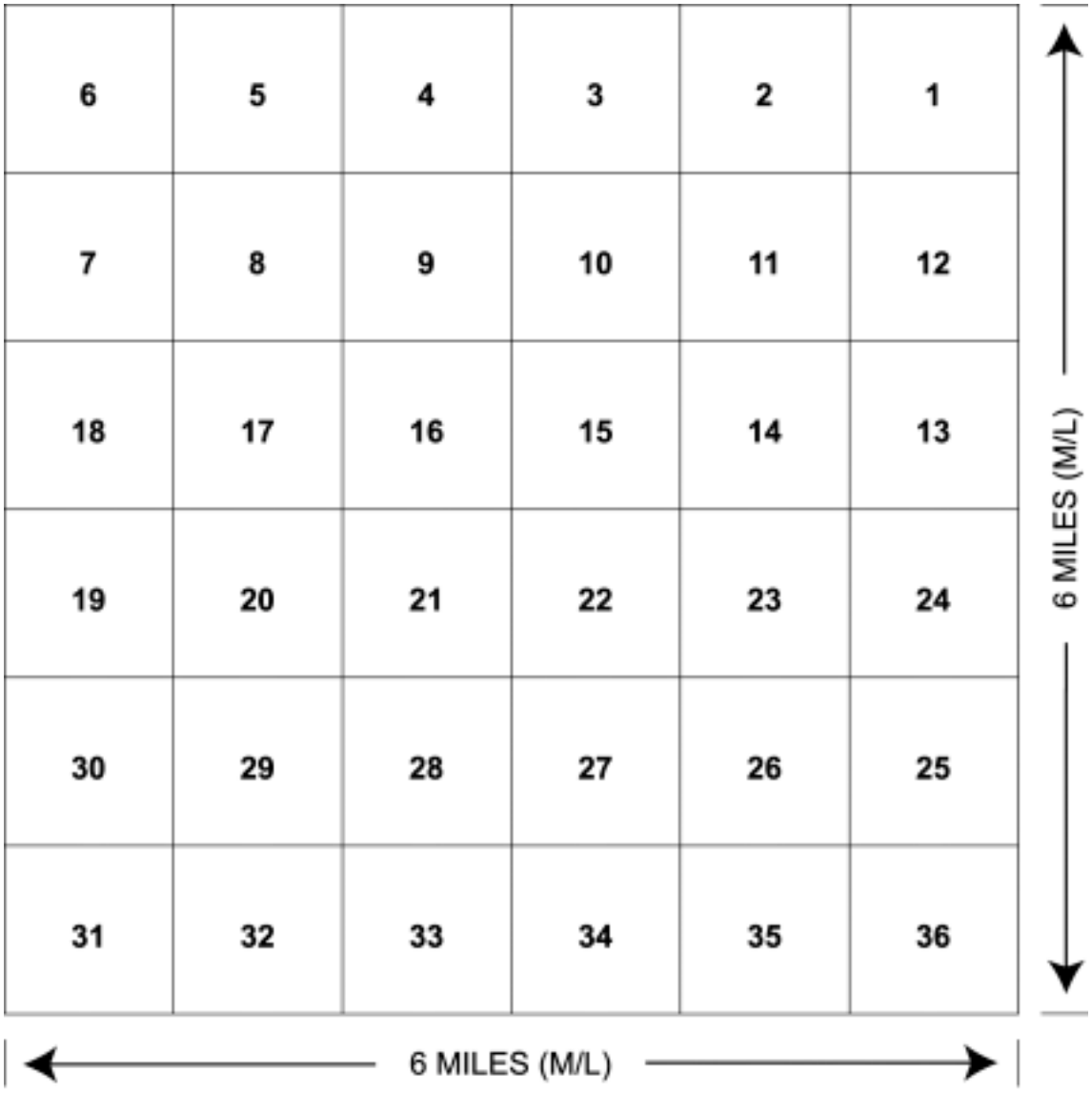
The Oregon Cadastral Map System is based on the U.S. Rectangular Survey System (USRSS). The national system uses township, range, and section references. Oregon is divided into four quadrants of the USRSS. Townships are divided into two north and south quadrants. Townships lying north of the Oregon Base Line are North Townships and those lying south of the base line are South Townships. Ranges are also divided into two east and west quadrants. West Ranges are west of the Willamette Meridian and East Ranges are east of that meridian.

On the next page is a map showing the Willamette Meridian and Oregon Base Line.

MAP OF BASE LINE AND MERIDIAN



TOWNSHIP MAP

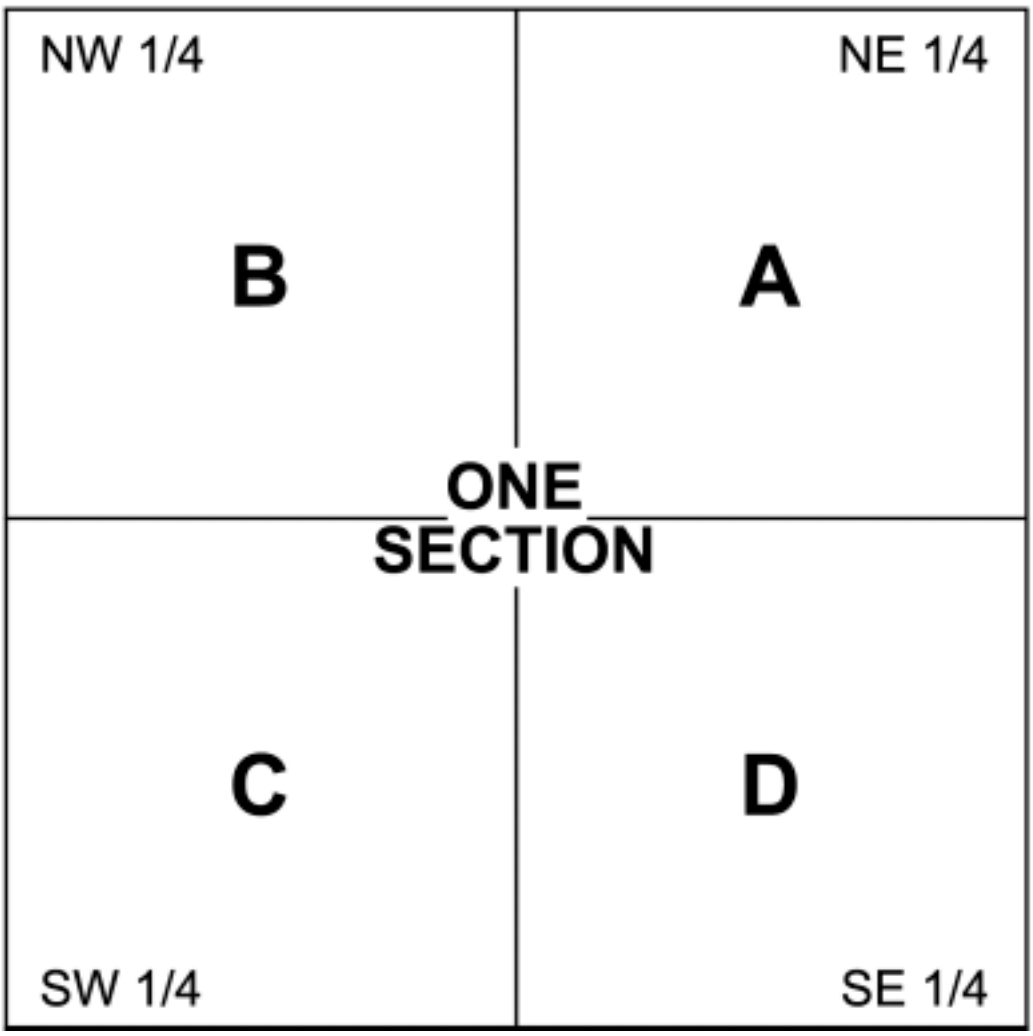


ONE TOWNSHIP

(Subdivided into Sections)

Townships are approximately six miles square and are divided into 36 sections. Each section is approximately one mile square and contains approximately 640 acres.

SECTION MAP WITH ¼ SECTION BREAKDOWNS

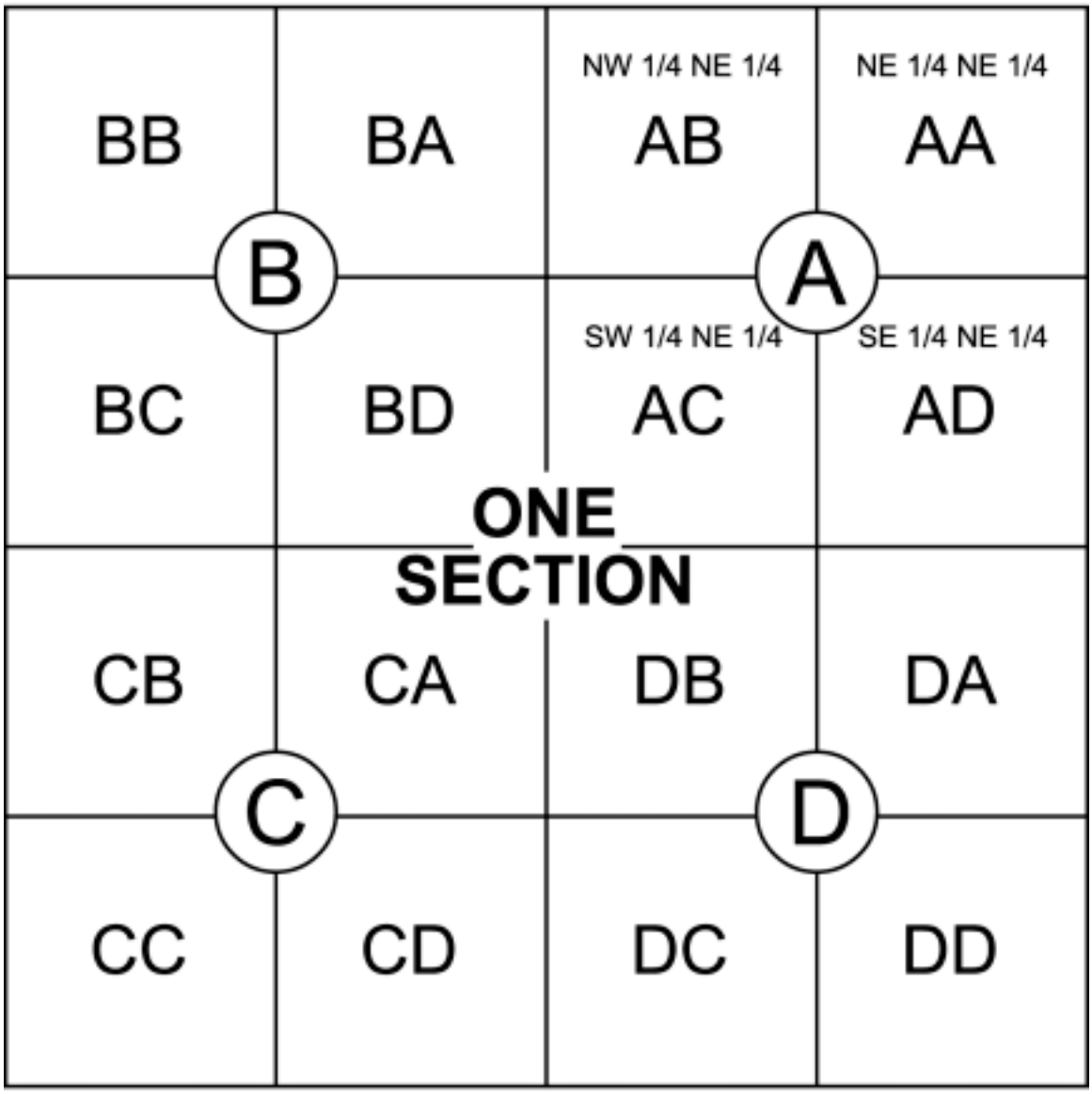


Sections are divided into four one-quarter sections, each approximately one-half mile square and containing approximately 160 acres. Quarter sections are labeled according to their location within the section:

NE 1/4 = A NW 1/4 = B

SW 1/4 = C SE 1/4 = D

SECTION MAP WITH ALL BREAKDOWNS



NUMBER DESIGNATIONS OF 1/4 SECTIONS (CIRCLED)
AND 1/4 1/4 SECTIONS OF A SECTION

Each quarter section is divided into fourths, or quarter-quarter sections. Each quarter-quarter section is approximately one-quarter mile square and contains approximately 40 acres. The quarter-quarter sections are labeled according to location within the quarter section:

NE 1/4 NE 1/4 = AA NW 1/4 NE 1/4 = AB

SW 1/4 NE 1/4 = AC SE 1/4 NE 1/4 = AD.

In some counties, computers are not able to integrate alpha characters with numeric characters. In these counties, the maps use a numeric designation instead of the more common letter designation. Sections are divided in the same manner. Numbered designations are assigned in the following manner:

Quarter sections

NE 1/4 = 1 NW 1/4 = 2

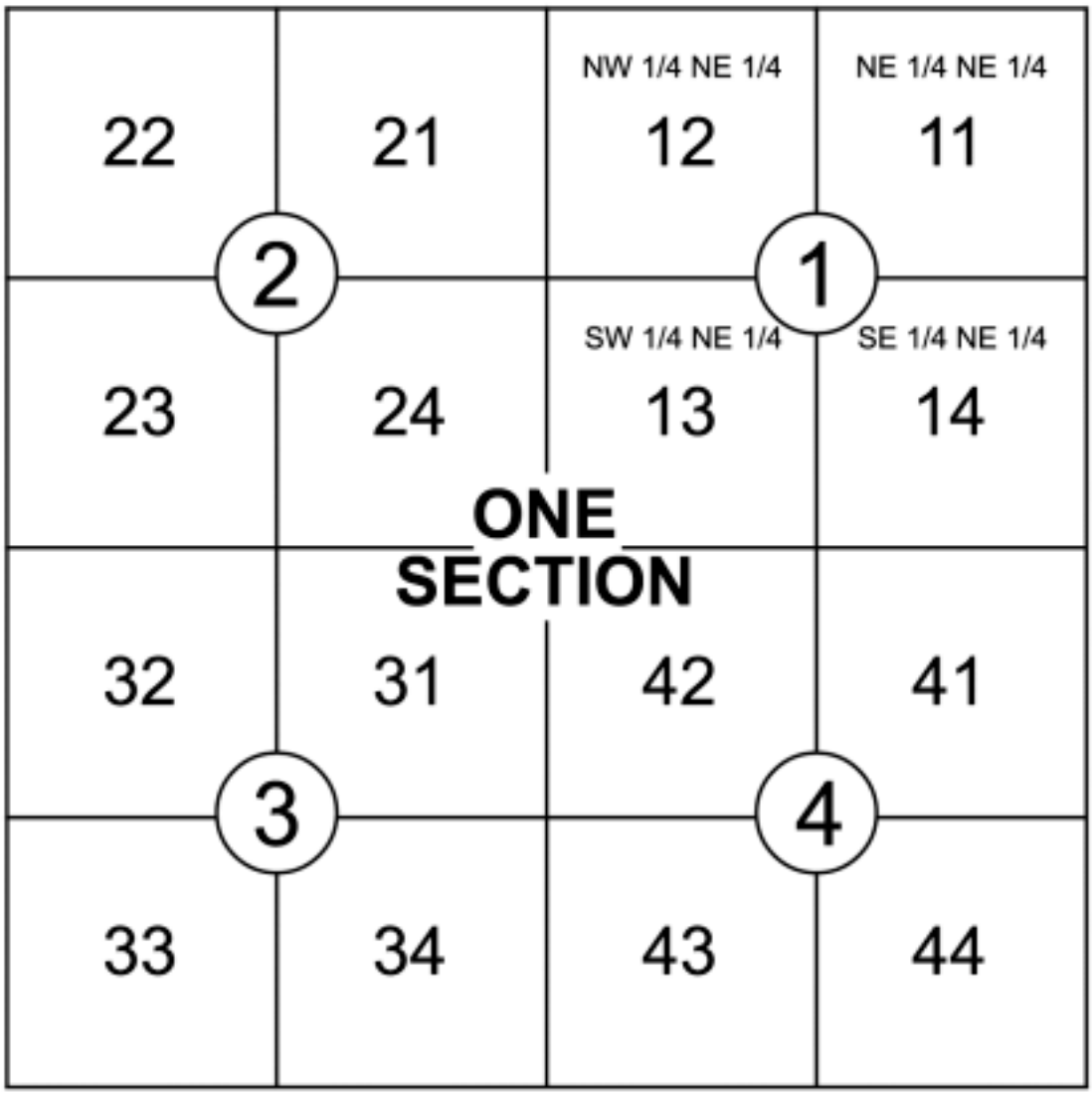
SW 1/4 = 3 SE 1/4 = 4

Quarter-quarter sections

NE 1/4 NE 1/4 = 11 NW 1/4 NE 1/4 = 12

SW 1/4 NE 1/4 = 13 SE 1/4 NE 1/4 = 14

SECTION MAP USING NUMBER BREAKDOWN



NUMBER DESIGNATIONS OF 1/4 SECTIONS (CIRCLED)
AND 1/4 1/4 SECTIONS OF A SECTION

Standard Map Number

The Oregon Cadastral Map System contains four standard scale maps:

1 inch =	2,000 feet	Township map
1 inch =	400 feet	Section map
1 inch =	200 feet	Quarter Section map
1 inch =	100 feet	Quarter-Quarter Section map

A map's scale is determined by the number of parcels in the map area, the amount of detailed information that has to be shown, and an estimate of how much development is expected in the area. Cadastral maps developed for assessment and taxation are an appraisal tool. They must be constructed at a scale large enough to show any and all information the appraiser will need when in the field.

The standard cadastral map number is based on the national USRSS system—township, range, and section. The map number is derived from the map scale. The following examples show map numbers and their relationship with the scale of the map. We will use Township 11 South, Range 5 West, Section 36.

Map Scale	**Map Number**				
	Township	**Range**	**Section**	**Quarter**	**Quarter-Quarter**
1" = 2,000'	11	5			
1" = 400'	11	5	36		
1" = 200'	11	5	36	A	
1" = 100'	11	5	36	A	B

The Oregon Cadastral Map System also employs special scale maps. These maps are used to show detail that cannot be shown on a standard cadastral map. Some of the uses of special scale maps are:

1" = 800'	Mining claims (*Detail Map*)
1" = 20' through 1" = 50'	Condominiums (*Supplemental Map*)
1" = 20' through 1" = 50'	Planned Communities (*Detail Map*)

This general explanation of map numbers does not address unique cases such as half townships, three-quarter ranges, or oversized sections. For explanation of these, see Volume 1, "Concepts and Standards," of the *Oregon Cadastral Map System.*

Standard Tax Lot Number

The standard tax lot number in the Oregon Cadastral Map System is a combination of:

- the map number;
- parcel number or unit ownership number;
- special interest number, if applicable; and
- the code number.

The unique property identification number used in the Oregon Cadastral Map System is called a parcel number. The parcel number is referred to as a "two–zero" number. The numbers are assigned in numerical order by hundreds. They begin with 100 and proceed in order, such as: 100, 200, 300, 400.

The two–zero number provides an orderly expansion of the parcel number for future segregation: 101, 102, 103, 104, up through 198. It also provides a direct link from the segregation back to the parent account (or the account it was created from). The 199 number is reserved for omitted property.

A parcel, as defined for assessment and taxation, is a contiguous area of land that is described in a single description by a closed traverse. The definition of parcel also provides for describing it as one of a number of lots, blocks, sections, or tracts in a subdivision or section that is separately owned and that can be separately conveyed. When a parcel number is canceled, it cannot be reused. If parcel numbers are reused, the previous history is destroyed and research becomes almost impossible.

Code Number

The code number used in the standard tax lot number represents a unique combination of taxing districts that levy, or could levy, a tax on a particular parcel of property. This unique combination of taxing district levies determines the cost per thousand dollars of assessed value. A tax lot may lie in more than one tax code, called a split code.

Special Interest Number

Special interest numbers alert the map user that a particular parcel has something unusual about it. The special interest number always contains a letter designation followed by a number. The special interest designations are:

A	Improvements Only.
F	Air Space Only—above a given elevation.
M	Mineral Rights—assessed and taxed only if actively being mined as of the assessment date.
S	Subsurface Ownership.
U	Undivided Interests.

The number following the special interest letter refers to the number of special interests on a particular parcel. For example, if you have an airport with a parcel number of 100, and four separately owned hangars built on the airport property, you would assign improvement-only numbers to the hangars. The map would show the following numbers:

100	
100	A01
100	A02
100	A03
100	A04

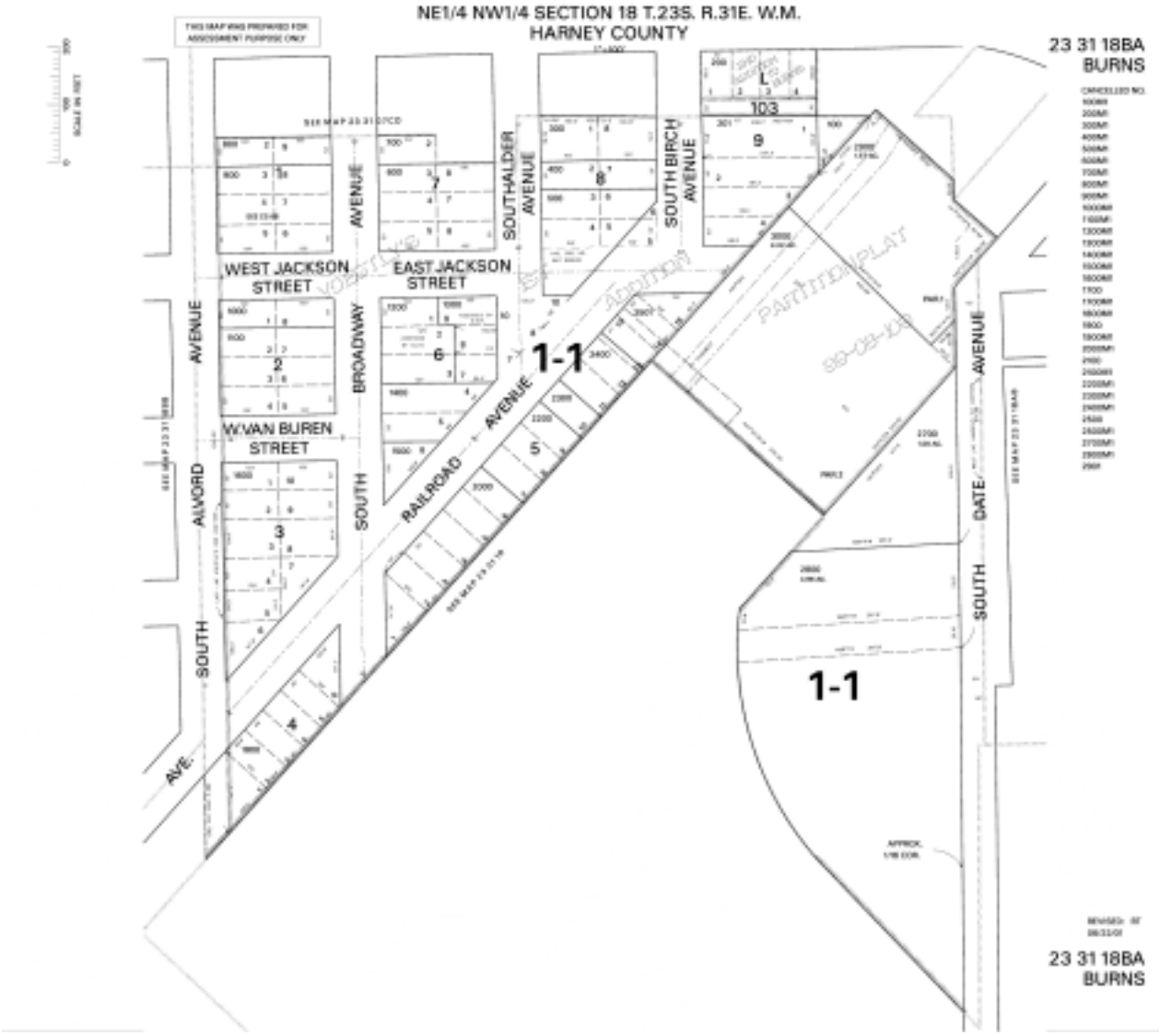
A complete tax lot number containing a special interest number is shown as:

2N 4 23AA 100A01 7-02

Township	Range	Section	1/4	1/4	Parcel	Special Interest	Code No.
2N	4	23	A	A	100	A01	7–02

Note that any parcel with an undivided interest will contain a minimum of two special interest numbers; i.e. 100 U01, 100 U02.

A typical cadastral map available for appraisal purposes looks like:



Condominiums

Condominiums are assigned a unique parcel number. This number alerts the appraiser to refer to the condominium's recorded plat for the specification of each unit, the dedication and declaration, and the restrictive covenants that apply to individual condominiums. The parcel numbering for a condominium begins with 90000.

All condominiums have general common elements owned by all unit owners. General common elements are not assessed directly. However, they are assigned a value and that value is divided proportionately among the interest of the unit owners.

An important part of the general common elements is the common area—the land and improvements that are apart from the unit itself (swimming pool, lawns, recreation rooms, etc.). Although the common areas are not assessed separately, they must be assigned a tax lot number. That number is composed of the map number and the four-zero base number of the condominium, called the common area number.

Example: 27 13 36AB 90000

If there is more than one condominium complex on a map, the common area numbers would be:

Examples: 27 13 36AB 80000 (2nd Condominium)

27 13 36AB 70000 (3rd Condominium)

Unit numbers are assigned to each unit. Each unit in the first condominium on a map would be numbered consecutively beginning with 90001. If there were 15 units in this condominium, the numbers would be 90001 through 90015.

In addition to general common elements, many condominiums have limited common elements. Items limited to unit ownership—such as patios, decks, moorage slip, and aircraft hangers—are limited common elements.

Planned Communities

A planned community is a subdivision that includes a common area and a homeowners' association that is responsible for the maintenance and operation of the common area. Owners of individual lots, by virtue of their ownership, automatically are members of the homeowners' association.

Each lot in a planned community has a separate parcel number. Each lot must be separately taxed and assessed. The common properties are taxlotted separately, but under ORS 94.728, are not assessed separately. The exception is when the declarant alone is liable for payment of taxes on any portion of the common property of a planned community in which the declarant has reserved the right to develop the property into additional lots.