

Code	2022 Description	Statutory Reference
1	Federal Government	ORS 307.040
2	State	ORS 307.090
3	County	ORS 307.090
3TAX	Multnomah County Tax Title Property	ORS 307.090
4	Cities and Towns	ORS 307.090
4H	Government Owned Affordable / LIH	ORS 307.110(h)
5	School Districts	ORS 307.090
6	Water Districts	ORS 307.090
7	Irrigation Districts	ORS 307.090
8	Drainage Districts	ORS 307.090
9	Port of Portland and TriMet	ORS 307.090
10	Housing Authority	ORS 307.090
11	Literary, Benevolent, Charitable Organizations	ORS 307.130
12	Fraternal Organizations	ORS 307.136
13	Church, Religious Organizations	ORS 307.140
14	Burial Grounds, Crematory	ORS 307.150
15	Public Library	ORS 307.160
16	Surviving Spouse of Public Safety Officer	ORS CHAPTER 056 (SB 1513)
17	War Vets & Widows Service Connected	EXEMPTION UP TO \$250,000 AV
18	War Vets & Widows	DISABILITY
18P	War Vets & Widows Physician Certified	ORS 307.250
19	Other Municipal Corporations	ORS 307.250-.283
20	Student Housing	ORS 307.090
21	Farm Labor / Day Care	ORS 307.471
23	Residential Rehab Property	ORS 307.495
24	Historic Property 15 Yr	ORS 308.450
24H	Historic Property 10 Yr	ORS 358.475
24H2	Historic Property 2 Term	ORS 358.475
25	Downzoning	ORS 358.540
26	Cancelled Assessment - New Construction	ORS 308.670
27	Non-Profit Public Parks Corporations	ORS 307.330,307.340
28	Lease/Purchase Non-Profit or Public Body	ORS 307.115
29	Lease/Non-Profit to Non-Profit	ORS 307.112
30	Religious School/Student	ORS 307.166
31	Vacant Land for Future Dev	ORS 307.145
32	Tribal Property	ORS 307.513 (HB2690)
37	New Housing HBO	ORS 307.181
39	Riparian Lands	ORS 307.651 - 687
41	Non-Profit Water Associations	ORS 308.792-.803
42	Port of Portland In Lieu Only	ORS 307.210
43	Industry Apprenticeship or Training Trust	ORS 307.120
44	C.O.P. Low Income Rental Housing	ORS 307.580
45	Enterprise Zone	ORS 307.540-547
46	Cancelled Assessment - Enterprise Zone	ORS 285C.055-255
48	Strategic Key Investment	ORS 285C.170
49	Vertical Housing Development	ORS 307.123
50	Housing Authority Partnership	ORS 285B.825-.848
55	Transit Oriented Devel - Portland	ORS 456.225
55IH	Inclusionary Housing-Full	IMPS ONLY; MAX TERM 10;ORS
55IHP	Inclusionary Housing-Partial	307.600
55IP	Incenting the Pipeline	ORS 307.600-.637
		ORS 307.600-.637

56	Transit Oriented Devel - Gresham	IMPS ONLY PARTIAL EXEMPTION
59	Food Processor	10 YEARS ORS 307.600
62	Retirement Homes	ORS 307.453-459
64	Pollution Control Facility	ORS 307.375
65	Non-Profit Corp Housing for the Elderly	ORS 307.405
65V	Non-Profit Home for Elderly Special Valuation	ORS 307.241-.245
70	Low Income Housing Special Assessment	ORS 308.490
73	Community Land Trust	ORS 308.701
		SEE OTC 4732
78	Active Military Exemption	OREGON ACTIVE MILITARY
87	Port Property (PDX Terminal) Taxable Tenant (Info Only)	EXEMPTION HB 2945
88	Port Property (PDX Airside) Taxable Tenant (Info Only)	ORS 307.110
		ORS 307.110
89	Port Property (Prop Development) Taxable Tenant (Info Only)	ORS 307.110 - INCLUDES MARINE
90	Government Owned Leased by Taxable Tenant (Info Only)	& REAL ESTATE LEASES
91	C.O.P./Parks & Recreation Leased by Taxable Tenant	ORS 307.110
92	State of Oregon/ODOT Lease by Taxable Tenant (Info Only)	ORS 307.110
93	Multnomah County Leased by Taxable Tenant (Info Only)	ORS 307.110
94	C.O.P./OMF Facilities Dept (Info Only)	ORS 307.110
95	State of Oregon/PSU Leased by Taxable Tenant(Info Only)	ORS 307.110
96	C.O.P./Transportation Leased by Taxable Tenant	ORS 307.110
97	C.O.P./PCD Leased by Taxable Tenant (Info Only)	ORS 307.110
98	Housing Authority Leased by Taxable Tenant	ORS 307.110
99	Port Property (Troutdale Airport) Taxable Tenant	ORS 307.110
100	City of Portland Managed by MERC (Metro Expo Rec Comm)	ORS 307.110
101	City of Portland Water Bureau Dept (Info Only)	ORS 307.110
102	City of Portland Spectator Facilities Dept (Info Only)	ORS 307.110
103	City of Gresham Used by Taxable Tenant (Info Only)	
104	School District Property Taxable Tenant (Info Only)	ORS 307.110 & 307.120
AE	Alternative Energy	ORS 307.175
CE	Conservation Easement	ORS 308A.450
DVM	Disabled Veteran - Multiple	
		Insufficient value cancellation for
		manufactured homes and floating
		property
EXM	Manufactured Home Value Cancellation	
FAU	Farm Unit (Info Only)	
FOU	Forest Unit (Info Only)	
FRM	Farm Remediation Plan (Info Only)	ORS 308A.053
GH	Greenhouse Non-Heated	ORS 307.397
GRV	Gov Restricted Value	
		Insufficient value cancellation for
IV	Insufficient Value	business personal property
MFS	Maritime Fire & Safety	ORS 307.197
TFA	Tenant Farmer (Info Only)	

reviewed 11/15/22