Code	2023 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
13H	Church, Religious Organizations-Low Income Housing	ORS 307.150
14	Burial Grounds, Crematory	ORS 307.160
	· · · · · · · · · · · · · · · · · · ·	ORS CHAPTER 056 (SB 1513)
15	Public Library	EXEMPTION UP TO \$250,000 AV
16	Surviving Spouse of Public Safety Officer	SERVICE CONNECTED DISABILITY
17	War Vets & Widows Service Connected	ORS 307.250
18	War Vets & Widows	ORS 307.250283
18P	War Vets & Widows Physician Certified	ORS 307.090
20	Student Housing	ORS 307.471
21	Farm Labor / Day Care	ORS 307.495
23	Residential Rehab Property	ORS 308.450
24H	Historic Property 10 Yr	ORS 358.475
24H2	Historic Property 2 Term	ORS 358.540
25	Downzoning	ORS 308.670
26	Cancelled Assessment - New Construction	ORS 307.330,307.340
27	Non-Profit Public Parks Corporations	ORS 307.115
28	Lease/Purchase Non-Profit or Public Body	ORS 307.112
29	Lease/Non-Profit to Non-Profit	ORS 307.166
30	Religious School/Student	ORS 307.145
31	Vacant Land for Future Dev	ORS 307.513 (HB2690)
32	Tribal Property	ORS 307.181
37	New Housing HBO	ORS 307.651 - 687
39	Riparian Lands	ORS 308.792803
41	Non-Profit Water Associations	ORS 307.210
42	Port of Portland In Lieu Only	ORS 307.120
43	Industry Apprenticeship or Training Trust	ORS 307.580
43 44	C.O.P. Low Income Rental Housing	ORS 307.540-547
44 45	Enterprise Zone	ORS 285C.055-255
45 46	•	ORS 285C.170
40 48	Cancelled Assessment - Enterprise Zone Strategic Key Investment	ORS 307.123
40 49	Vertical Housing Development	ORS 285B.825848
49 50	Housing Authority Partnership	ORS 456.225
50		IMPS ONLY; MAX TERM 10;ORS
55	Transit Oriented Devel - Portland	307.600
วว 55IHF		ORS 307.600637
55IHP	Inclusionary Housing-Full	ORS 307.600637
55IP	Inclusionary Housing-Partial Incenting the Pipeline	ORS 307.600637
JJIF		

		IMF
56	Transit Oriented Devel - Gresham	10
59	Food Processor	OR
62	Retirement Homes	OR
64	Pollution Control Facility	OR
65	Non-Profit Corp Housing for the Elderly	OR
65V	Non-Profit Home for Elderly Special Valuation	OR
70	Low Income Housing Special Assessment	OR
73	Community Land Trust	SE
		OR
78	Active Military Exemption	ΕX
87	Port Property (PDX Terminal) Taxable Tenant (Info Only)	OR
88	Port Property (PDX Airside) Taxable Tenant (Info Only)	OR
		OR
89	Port Property (Prop Development) Taxable Tenant (Info Only)	& F
90	Government Owned Leased by Taxable Tenant (Info Only)	OR
91	C.O.P./Parks & Recreation Leased by Taxable Tenant	OR
92	State of Oregon/ODOT Lease by Taxable Tenant (Info Only)	OR
93	Multnomah County Leased by Taxable Tenant (Info Only)	OR
94	C.O.P./OMF Facilities Dept (Info Only)	OR
95	State of Oregon/PSU Leased by Taxable Tenant(Info Only)	OR
96	C.O.P./Transportation Leased by Taxable Tenant	OR
97	C.O.P./PCD Leased by Taxable Tenant (Info Only)	OR
98	Housing Authority Leased by Taxable Tenant	OR
99	Port Property (Troutdale Airport) Taxable Tenant	OR
100	City of Portland Managed by MERC (Metro Expo Rec Comm)	OR
101	City of Portland Water Bureau Dept (Info Only)	OR
102	City of Portland Spectator Facilities Dept (Info Only)	OR
103	City of Gresham Used by Taxable Tenant (Info Only)	~ ~
104	School District Property Taxable Tenant (Info Only)	OR
AE	Alternative Energy	OR
CE	Conservation Easement	OR
DVM	Disabled Veteran - Multiple	line
		Ins
	Manufactured Llong Value Concellation	ma
EXM	Manufactured Home Value Cancellation	pro
FAU	Farm Unit (Info Only)	
FOU FRM	Forest Unit (Info Only) Farm Remediation Plan (Info Only)	OR
GH	Greenhouse Non-Heated	OR
GRV	Gov Restricted Value	
GRV	Gov Restricted value	Ins
IV	Insufficient Value - For PP, PPI, PPL	bus
MFS	Maritime Fire & Safety	OR
TFA	Tenant Farmer (Info Only)	011

IMPS ONLY PARTIAL EXEMPTION YEARS ORS 307.600 RS 307.453-459 RS 307.375 RS 307.405 RS 307.241-.245 RS 308.490 RS 308.701 EE OTC 4732 REGON ACTIVE MILITARY KEMPTION HB 2945 RS 307.110 RS 307.110 RS 307.110 - INCLUDES MARINE REAL ESTATE LEASES RS 307.110 & 307.120 RS 307.175 RS 308A.450

Insufficient value cancellation for manufactured homes and floating property

ORS 308A.053 ORS 307.397

Insufficient value cancellation for business personal property ORS 307.197

Reviewed 11/01/23