

Exemption Code List

Revised October 19, 2017

Please refer any questions to the DART extension number (x83278) unless otherwise noted.

Unless otherwise indicated, exemptions & special assessment programs require an application.

PROGRAM	STATUTE	EXEMPTION CODE	COUNT
Government Owned Affordable Low Income Housing	ORS 307.110	4H	13
Charitable Organizations	ORS 307.130	11	2037
Fraternal Organizations	ORS 307.134-.136	12	92
Religious Organizations	ORS 307.140	13	1513
Cemeteries, Burial Grounds	ORS 307.150-.157	14	78
Public Libraries	ORS 307.160	15	2
Student Housing	ORS 307.471	20	0
Farm Labor Camp/Day Care	ORS 307.480-.510	21	0
Core Area Multi-Unit - (PHB)	ORS 307.600-.637	22	10
Residential Rehab Program	ORS 308.450-.481	23	1
⁴ Historic Properties 15 yr	ORS 358.475-.545	24	402
Historic Property 10 yr	ORS 358.475-.545	24H	79
Historic Property 10 yr (2 nd term)	ORS 358.540	24H2	34
Property held for Public Parks or Rec. use	ORS 307.115	27	27
Exempt Entity leasing from a Taxable Owner	ORS 307.112	28	991
Exempt Entity leasing to another Exempt Body	ORS 307.166	29	463
Day Care Centers, Student Housing and Religious Schools	ORS 307.145	30	355
Vacant Land Owned by Non-profit for Future Development	ORS 307.513	31	26
Tribal Land	ORS 307.181	32	2
New Housing "HOLTE" (Home Buyer Opportunity Limited Tax Exemption) - (PHB)	ORS 307.651-.687	37	1242
Nonprofit/Cooperative Water Assn	ORS 307.210	41	4
Industrial Apprenticeship or Training Trust	ORS 307.580	43	22
City of Portland Low Income Housing - Annual Application	ORS 307.540-.548	44	652
⁵ New Housing in Distressed Urban Areas - (PHB)	ORS 458.005-.065	47	0
Vertical Housing Development Zone	ORS 307.841-.867	49	39
Housing Authority Partnership	ORS 307.092	50	40
Transit Oriented Development Portland - (PHB)	ORS 307.600-.637	55	17
Transit Oriented Development Gresham - (PHB)	ORS 307.600-.637	56	1
Nonprofit Corp Housing for the Elderly	ORS 307.241-.245	65	9
Government Restricted Low Income Housing	ORS 308.701-.724	70	50
Community Land Trust (No application required)	ORS 307.130	73	194

Commercial Facilities, Apartments & Condos Under Construction (CIP)	ORS 307.330-.340	26	40
In Lieu Taxes	ORS 307.120	42	26
Enterprise Zone	ORS 285C.050-.255	45	108
Construction in Progress, Enterprise Zone	ORS 285C.170	46	8
Key Industry Development Projects	ORS 307.123	48	6
Oregon Food Processor Exemption	ORS 307.453-.459	59	4
Pollution Control	ORS 307.405-.430	64	
Government Restricted Value (no app req)	ORS 308.205 (2)(d)	GRV	54
Maritime Fire & Safety Associations (no app req)	ORS 307.197	MFS	1
² Alternative Energy	ORS 307.175	AE	192
¹ Federal Government	ORS 307.040	1	511
¹ State	ORS 307.090	2	884
¹ County	ORS 307.090	3	197
¹ County-Tax Title	ORS 307.090	3TAX	222
¹ City	ORS 307.090	4	3872
¹ School Districts	ORS 307.090	5	468
¹ Water Districts	ORS 307.090	6	56
¹ Irrigation Districts	ORS 307.090	7	
¹ Drainage Districts	ORS 307.090	8	23
¹ Ports & Tri-Met	ORS 307.090	9	638
¹ Housing Authority	ORS 307.092	10	210
¹ Municipal Corporations	ORS 307.090	19	637
Active Military Service Exemption	ORS 307.286-.289	78	9
Surviving Spouse of a Public Safety Officer	Chapter 056 (SB 1513)	16	1
War Veterans & Widows Exemption (Service Connected)	ORS 307.250-.283	17	1705
War Veterans & Widows Exemption (Non-Service Connected)	ORS 307.250-.283	18	2340
Nonprofit Homes for the Elderly (Vets Exemptions)	ORS 307.370-.385	DVM	6
Nonprofit Corp Housing for Elderly (Stmt. Of Credit, Pers. Prop. Accts.)	ORS 307.370-.385	62	4
Nonprofit Homes for the Elderly (Special Valuation)	ORS 308.490	65V	7
Affordable Housing Development Program (Contact Rose Bak 503.988.7522)	ORS 271.330	AHDP	0
³ Farm Deferral	ORS 308A.050 -.743	FAU, TFA	1190?

³ Forest Deferral	ORS 321.257 -.751	FOU	1526
Farm Remediation Plan	ORS 308A.050-.128	FRM	3
Greenhouse non-heated	ORS 307.397	GH	9
Conservation Easement	ORS 308A.450-.465	CE	2
Riparian Lands	ORS 308A.350-.383	39	13
Act Of God	ORS 308.146, 308.425-.440	N/A	
Destroyed or Damaged Property	ORS 308.146, 308.425-.440	N/A	
Open Space Lands	ORS 308A.300-.330	N/A	
Wildlife Habitat	ORS 308A.400-.430	N/A	
Fish & Wildlife – In Lieu taxes	ORS 496.340	N/A	

¹No application required, **exempt by ownership.**

²No application required, **value is not added** to the roll for qualifying additions.

³**FAU= Farm Unit, FOU= Forest Unit, TFA= Tenant Farmer. These codes are used to identify ownership**

⁴15 Year Historic Exemption under ORS 358.475-.545 was replaced with new 10 year program in 2009

⁵Changed to ORS 307.651-307.677 in 2005

****Federal and State must file an application if leasing from another exempt entity per ORS 307.166. Federal and State leasing from a taxable entity cannot receive an exemption.**

The following codes are for information only, created to track public property leased to taxable tenants:

PROGRAM	STATUTE	EXEMPTION CODE	COUNT
Portland Airport Terminal	ORS 307.110	87	88
Portland Airport Airside	ORS 307.110	88	67
Port of Portland Real Estate & Marine	ORS 307.110	89	76
Government Owned Miscellaneous	ORS 307.110	90	69
City Parks & Recreation	ORS 307.110	91	110
State of Oregon	ORS 307.110	92	104
Multnomah County	ORS 307.110	93	25
City General Services	ORS 307.110	94	47
Portland State University	ORS 307.110	95	23
City Dept of Transportation	ORS 307.110	96	48
Portland Development Commission	ORS 307.110	97	38
Housing Authority	ORS 307.110	98	55
Troutdale Airport	ORS 307.110	99	21
City of Portland, Managed By MERC (Metro Exposition Recreation Commission)	ORS 307.110	100	5
City of Portland, Water Bureau	ORS 307.110	101	6
City of Portland Spectator Facilities Dept	ORS 307.110	102	7
City of Gresham	ORS 307.110	103	7
School Districts	ORS 307.110	104	69

MISC. CODES - The following codes are on the Secondary Screen in the Misc Code field. This code is used to identify property used by a hospital.			
Hospital Owned on (SE) screen HO			
Hospital Leased on (SE) screen HL			
Contact DART Customer Service – 503-988-3326 for the following:			
Disabled Citizen Deferral	ORS 311.666-.701	N/A	
Senior Citizen Deferral	ORS 311.666-.701	N/A	
<u>WEBSITES & TELEPHONE NUMBERS</u>			
Applications for Non-Profit Property Tax Exemptions:			
http://www.oregon.gov/DOR/forms/Pages/default.aspx			
State Historic Preservation Office - Joy Sears			
Phone: 1-503-986-0688			
Fax: 1-503-986-0793			
http://www.oregon.gov/OPRD/HCD/SHPO/Pages/index.aspx			
Homebuyer Opportunity Limited Tax Exemption (HOLTE) & Residential Rehab - ET 37 & ET 23			
Contact the Portland Housing Bureau - http://www.portlandoregon.gov/phb/61184			
ET 37 - Portland Housing Bureau Phone: 503-823-3270, Fax: 503-823-2387			
ET 22 & 55 - Dory VanBockle 503-823-4469			
Enterprise Zone - ET 45			
http://www.oregon4biz.com/Oregon-Business/Tax-Incentives/Enterprise-Zones/			
503-823-9066 Local Zone Sponsor - Portland Development Commission			
Forest Deferral Information:			
http://www.oregon.gov/DOR/programs/property/Pages/timber.aspx			
Farmland Publications:			
Farmland in an Exclusive Farm Use Zone: (Google "150-303-644")			
https://www.oregon.gov/DOR/forms/FormsPubs/assessment-farmland-zone_303-644.pdf			
Farmland <u>Not</u> in an Exclusive Farm Use Zone: (Google "150-303-645")			
https://www.oregon.gov/DOR/forms/FormsPubs/assessment-farmland-not-zone_303-645.pdf			