

Code	Description
1	Federal Government
2	State
3	County
3TAX	Tax Title Property
4	Cities and Towns
4H	Government Owned Affordable / LIH
5	School Districts
6	Water Districts
7	Irrigation Districts
8	Drainage Districts
9	Port of Portland and TriMet
10	Housing Authority
11	Literary, Benevolent, Charitable Organizations
12	Fraternal Organizations
13	Church, Religious Organizations
14	Burial Grounds, Crematory
15	Public Library
16	Surviving Spouse of Public Safety Officer
17	War Vets & Widows Service Connected
18	War Vets & Widows
18P	War Vets & Widows Physician Certified
19	Other Municipal Corporations
20	Student Housing
21	Farm Labor / Day Care
22	Core Area Multi-Unit
22IH	Inclusionary Housing Inside the Core
23	Residential Rehab Property
24	Historic Property 15 Yr
24H	Historic Property 10 YR
24H2	Historic Property 2 Term
25	DOWNZONING
26	Cancelled Assessment New Construction
27	Non-Profit Public Parks Corporations
28	Lease/Purchase Non-Profit or Public Body
29	Lease/Non-Profit to Non-Profit
30	Religious School/Student
31	Vacant Land for Future Dev
32	Tribal Property
37	New Housing HBO
39	Riparian Lands
41	Non-Profit Water Associations
42	Port of Portland In Lieu Only
43	Ind Appr of Trng Trust
44	Cop Low Income Rental Housing
45	Enterprise Zone

46 Cancelled Assessment Enterprise Zone
48 Strategic Key Investment
49 Vertical Housing Development
50 Housing Authority Partnership
55 Transit Oriented Devel PDX
55IH Inclusionary Housing Outside the Core
56 Transit Oriented Devel Gresham
59 Food Processor
62 Retirement Homes
64 Pollution Control Facility
65 Non-Profit Corp Housing for the Elderly
65V Non-Profit Home for Elderly Special Valuation
70 Low Income Hsg Special Assessment
73 Community Land Tr
78 Active Military Exemption
87 Port Property (PDX Terminal) Taxable Tenant (Info Only)
88 Port Property (PDX Airside) Taxable Tenant (Info Only)
89 Port Property (PropDevelopment) Taxable Tenant (Info Only)
90 Government Owned Leased by Taxable Tenant (Info Only)
91 C.O.P./Parks & Recreation Leased by Taxable Tenant
92 State of Oregon/ODOT Lease by Taxable Tenant (Info Only)
93 Multnomah Co Leased by Taxable Tenant (Info Only)
94 City of Portland OMF Facilities Dept (Info Only)
95 State of Oregon/PSU Leased by Taxable Tenant(Info Only)
96 C.O.P./Transportation Leased by Taxable Tenant
97 C.O.P./PCD Leased by Taxable Tenant (Info Only)
98 Housing Authority Leased by Taxable Tenant
99 Port Property (Troutdale Airport) Taxable Tenant
100 City of Portland Managed by MERC (Metro Expo Rec Comm)
101 City of Portland Water Bureau Dept (Info Only)
102 City of Portland Spectator Facilities Dept (Info Only)
103 City of Gresham Used by Taxable Tenant (Info Only)
104 School District Property Taxable Tenant (Info Only)
AE Alternative Energy
CE Conservation Easement
DVM Disabled Veteran - Multiple
EXM Manufactured Home Value Cancellation
FAU Farm Unit (Info Only)
FOU Forest Unit (Info Only)
FRM Farm Remediation Plan (Info Only)
GH Greenhouse Non-Heated
GRV Gov Restricted Value
IV Insufficient Value
MFS Maritime Fire & Safety
SA Special Assessment
SARC Special Assessment Roll Correction

TFA Tenant Farmer (Info Only)

reviewed 5/16/2019

Statutory Reference

ORS 307.040
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.110(h)
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.090
ORS 307.130
ORS 307.136
ORS 307.140
ORS 307.150
ORS 307.160
ORS CHAPTER 056 (SB 1513) EXEMPTION UP TO \$250,000 AV
SERVICE CONNECTED DISABILITY
ORS 307.250
ORS 307.250-.283
ORS 307.090
ORS 307.471
ORS 307.495
ORS 307.600
ORS 307.600-.637
ORS 308.450
ORS 358.475
ORS 358.475
ORS 358.540
ORS 308.670
ORS 307.330,307.340
ORS 307.115
ORS 307.112
ORS 307.166
ORS 307.145
ORS 307.513 (HB2690)
ORS 307.181
ORS 307.651 - 687
ORS 308.792-.803
ORS 307.210
ORS 307.120
ORS 307.580
ORS 307.540-547
ORS 285C.055-255

