

| Code | 2020 Description | Statutory Reference |
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| 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) EXEMPTION UP TO \$250,000 AV SERVICE CONNECTED DISABILITY |
| 17 | War Vets & Widows Service Connected | ORS 307.250 |
| 18 | War Vets & Widows | ORS 307.250 |
| 18P | War Vets & Widows Physician Certified | ORS 307.250-.283 |
| 19 | Other Municipal Corporations | ORS 307.090 |
| 20 | Student Housing | ORS 307.471 |
| 21 | Farm Labor / Day Care | ORS 307.495 |
| 23 | Residential Rehab Property | ORS 308.450 |
| 24 | Historic Property 15 Yr | ORS 358.475 |
| 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 |

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| 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 308.792-.803 |
| 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 |
| 44 | C.O.P. Low Income Rental Housing | ORS 307.540-547 |
| 45 | Enterprise Zone | ORS 285C.055-255 |
| 46 | Cancelled Assessment - Enterprise Zone | ORS 285C.170 |
| 48 | Strategic Key Investment | ORS 307.123 |
| 49 | Vertical Housing Development | ORS 285B.825-.848 |
| 50 | Housing Authority Partnership | ORS 456.225 |
| 55 | Transit Oriented Devel - Portland | IMPS ONLY; MAX TERM 10;ORS 307.600 |
| 55IHF | Inclusionary Housing-Full | ORS 307.600-.637 |
| 55IHP | Inclusionary Housing-Partial | ORS 307.600-.637 |
| 55IP | Incenting the Pipeline | ORS 307.600-.637 |
| 56 | Transit Oriented Devel - Gresham | IMPS ONLY PARTIAL EXEMPTION 10 YEARS ORS 307.600 |
| 59 | Food Processor | ORS 307.453-459 |
| 62 | Retirement Homes | ORS 307.375 |
| 64 | Pollution Control Facility | ORS 307.405 |
| 65 | Non-Profit Corp Housing for the Elderly | ORS 307.241-.245 |
| 65V | Non-Profit Home for Elderly Special Valuation | ORS 308.490 |
| 70 | Low Income Housing Special Assessment | ORS 308.701 |
| 73 | Community Land Trust | SEE OTC 4732 |
| 78 | Active Military Exemption | OREGON ACTIVE MILITARY EXEMPTION HB 2945 |
| 87 | Port Property (PDX Terminal) Taxable Tenant (Info Only) | ORS 307.110 |
| 88 | Port Property (PDX Airside) Taxable Tenant (Info Only) | ORS 307.110 |

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| 89 | Port Property (PropDevelopment) Taxable Tenant (Info Only) | ORS 307.110 - INCLUDES MARINE & REAL ESTATE LEASES |
| 90 | Government Owned Leased by Taxable Tenant (Info Only) | ORS 307.110 |
| 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 | |
| EXM | Manufactured Home Value Cancellation | INSUFFICIENT VALUE CANCELLATION FOR MANUFACTURED HOMES AND FLOATING PROPERTY |
| 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 | |
| IV | Insufficient Value | INSUFFICIENT VALUE CANCELLATION FOR BUSINESS PERSONAL PROPERTY |
| MFS | Maritime Fire & Safety | ORS 307.197 |
| TFA | Tenant Farmer (Info Only) | |