

Code	Description	Statutory Reference
1	Federal Government	ORS 307.040
2	State	ORS 307.090
3	County	ORS 307.090
3TAX	County-Tax Title	ORS 307.090
4	City	ORS 307.090
4H	Gov't Owned Affordable Low Income Housing (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	Ports & Tri-Met	ORS 307.090
10	Home Forward, formerly The Housing Authority	ORS 307.110(g)
11	Charitable Organizations	ORS 307.130
12	Fraternal Organizations	ORS 307.134-.136
13	Religious Organizations	ORS 307.140
14	Cemeteries, Burial Grounds	ORS 307.150-.157
15	Public Libraries	ORS 307.160
16	Surviving Spouse of Public Safety Officer	ORS 307.295
17	War Veterans & Widows Exemption (Service Connected)	ORS 307.250-.283
18	War Veterans & Widows Exemption (Non-Service Connected)	ORS 307.250-.283
18P	War Veterans & Widows Exemption (Physician Certified)	ORS 307.250-.283
19	Municipal Corporations (Metro)	ORS 307.090
20	Student Housing	ORS 307.471
21	Farm Labor Camp/Day Care	ORS 307.480-.510
23	Residential Rehab Program	ORS 308.450-.481
24	Historic Properties 15 yr	ORS 358.475-.545
24H	Historic Property 10 yr	ORS 358.475-.545
24H2	Historic Property 10 yr (2nd term)	ORS 358.540
26	Commercial Facilities, Apartments & Condos Under Construction (CIP)	ORS 307.330-.340
27	Property held by nonprofit for Public Parks or Rec. use	ORS 307.115
28	Exempt Entity leasing from a Taxable Owner	ORS 307.112
29	Exempt Entity leasing to another Exempt Body	ORS 307.166
30	Day Care Centers, Student Housing & Religious Schools	ORS 307.145
31	Vacant Land for future development (Habitat-type)	ORS 307.513
32	Tribal Property	ORS 307.181
37	New Housing "HOLTE" (Home Buyer Opportunity Limited Tax Exemption)	ORS 307.651-.687
39	Riparian Lands	ORS 308A.350-.383
41	Nonprofit/Cooperative Water Assn	ORS 307.210
42	In Lieu Taxes	ORS 307.120
43	Industrial Apprenticeship or Training Trust	ORS 307.580
44	City of Portland Low Income Housing (NPLTE)	ORS 307.540-.548

45	Enterprise Zone	ORS 285C.050-.255
46	Construction in Progress, Enterprise Zone	ORS 285C.170
48	Key Industry Development Projects (SIP)	ORS 307.123
49	Vertical Housing Development Zone	ORS 307.841-.867
50	Housing Authority Partnership	ORS 307.092
55	Transit Oriented Development Portland (MULTE)	ORS 307.600-.637
55IHF	Inclusionary Housing - Full Exemption (MULTE)	ORS 307.600-.637
55IHP	Inclusionary Housing - Partial Exemption (MULTE)	ORS 307.600-.637
55IP	Incenting the Pipeline (MULTE)	ORS 307.600-.637
56	Transit Oriented Development Gresham (MULTE)	ORS 307.600-.637
59	Oregon Food Processor Exemption	ORS 307.453-.459
60	Home Start Lands	HB 2316
	Nonprofit Corp Housing for Elderly (Vets -Stmt. Of Credit, PP	
62	Accts)	ORS 307.370-.385
63	Environmentally Sensitive Logging	
64	Pollution Control	ORS 307.405-.430
65	Nonprofit Corp Housing for the Elderly	ORS 307.241-.248
65V	Nonprofit Homes for the Elderly (Special Valuation)	ORS 308.490
70	Government Restricted Low Income Housing	ORS 308.701-.724
73	Community Land Trust (Proud Ground-type situations)	ORS 307.555
73C	Community Land Trust Condos (Proud Ground-type situations)	ORS 307.555(3)(a)
78	Active Military Service Exemption	ORS 307.286-.289
87	Port of Portland, Airport, Terminal	ORS 307.110
88	Port of Portland, Airport, Airside	ORS 307.110
89	Port of Portland Real Estate & Marine	ORS 307.110
90	Government Owned Miscellaneous	ORS 307.110
91	City of Portland, Parks & Recreation	ORS 307.110
92	State of Oregon	ORS 307.110
93	Multnomah County	ORS 307.110
94	City of Portland General Services	ORS 307.110
95	Portland State University	ORS 307.110
96	City of Portland, Dept of Transportation	ORS 307.110
97	Portland Development Commission	ORS 307.110
98	Housing Authority	ORS 307.110
99	Troutdale Airport	ORS 307.110
	City of Portland, Managed By MERC (Metro Exposition	
100	Recreation Commission)	ORS 307.110
101	City of Portland, Water Bureau	ORS 307.110
102	City of Portland Spectator Facilities Dept	ORS 307.110
103	City of Gresham	ORS 307.110
104	School Districts	ORS 307.110
AE	Alternative Energy	ORS 307.175
CE	Conservation Easement	ORS 308A.450-.465

DVM	Nonprofit Homes for the Elderly (Vets Exemptions)	ORS 307.370-.385
FAU	Farm Deferral	ORS 308A.050 -.743
FOU	Forest Deferral	ORS 321.257 -.751
FRM	Farm Remediation Plan	ORS 308A.050-.128
GH	Greenhouse non-heated	ORS 307.397
GRV	Government Restricted Value (no app req)	ORS 308.205 (2)(d)
MFS	Maritime Fire & Safety Associations (no app req)	ORS 307.197
TFA	Farm Deferral (Tenant Farmer)	ORS 308A.050 -.743
OS	Open Space Lands	ORS 308A.300-.330
WLH	Wildlife Habitat	ORS 308A.400-.430

Updated at 12/09/2025