

Exemption Code List

Revised October 7, 2016

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	
Charitable Organizations	ORS 307.130	11	
Fraternal Organizations	ORS 307.134-.136	12	
Religious Organizations	ORS 307.140	13	
Cemeteries, Burial Grounds	ORS 307.150-.157	14	
Public Libraries	ORS 307.160	15	
Student Housing	ORS 307.471	20	
Farm Labor Camp/Day Care	ORS 307.480-.510	21	
Core Area Multi-Unit - (PHB)	ORS 307.600-.637	22	
Residential Rehab Program	ORS 308.450-.481	23	
⁴ Historic Properties 15 yr	ORS 358.475-.545	24	
Historic Property 10 yr	ORS 358.475-.545	24H	
Historic Property 10 yr (2 nd term)	ORS 358.540	24H2	
Property held for Public Parks or Rec. use	ORS 307.115	27	
Exempt Entity leasing from a Taxable Owner	ORS 307.112	28	
Exempt Entity leasing to another Exempt Body	ORS 307.166	29	
Day Care Centers, Student Housing and Religious Schools	ORS 307.145	30	
Vacant Land Owned by Non-profit for Future Development	ORS 307.513	31	
New Housing "HOLTE" (Home Buyer Opportunity Limited Tax Exemption) - (PHB)	ORS 307.651-.687	37	
Nonprofit/Cooperative Water Assn	ORS 307.210	41	
Industrial Apprenticeship or Training Trust	ORS 307.580	43	
City of Portland Low Income Housing - Annual Application	ORS 307.540-.548	44	
⁵ New Housing in Distressed Urban Areas - (PHB)	ORS 458.005-.065	47	
Vertical Housing Development Zone	ORS 307.841-.867	49	
Housing Authority Partnership	ORS 307.092	50	
Transit Oriented Development Portland - (PHB)	ORS 307.600-.637	55	
Transit Oriented Development Gresham - (PHB)	ORS 307.600-.637	56	
Nonprofit Corp Housing for the Elderly	ORS 307.241-.245	65	
Government Restricted Low Income Housing	ORS 308.701-.724	70	
Community Land Trust (No application required)	ORS 307.130	73	
Commercial Facilities, Apartments & Condos Under Construction (CIP)	ORS 307.330-.340	26	

In Lieu Taxes	ORS 307.120	42	
Enterprise Zone	ORS 285C.050-.255	45	
Construction in Progress, Enterprise Zone	ORS 285C.170	46	
Key Industry Development Projects	ORS 307.123	48	
Oregon Food Processor Exemption	ORS 307.453-.459	59	
Pollution Control	ORS 307.405-.430	64	
Government Restricted Value (no app req)	ORS 308.205 (2)(d)	GRV	
Maritime Fire & Safety Associations (no app req)	ORS 307.197	MFS	
² Alternative Energy	ORS 307.175	AE	
¹ Federal Government	ORS 307.040	1	
¹ State	ORS 307.090	2	
¹ County	ORS 307.090	3	
¹ County-Tax Title	ORS 307.090	3TAX	
¹ City	ORS 307.090	4	
¹ School Districts	ORS 307.090	5	
¹ Water Districts	ORS 307.090	6	
¹ Irrigation Districts	ORS 307.090	7	
¹ Drainage Districts	ORS 307.090	8	
¹ Ports & Tri-Met	ORS 307.090	9	
¹ Housing Authority	ORS 307.092	10	
¹ Municipal Corporations	ORS 307.090	19	
Active Military Service Exemption	ORS 307.286-.289	78	
Surviving Spouse of a Public Safety Officer	Chapter 056 (SB 1513)	16	
War Veterans & Widows Exemption (Service Connected)	ORS 307.250-.283	17	
War Veterans & Widows Exemption (Non-Service Connected)	ORS 307.250-.283	18	
Nonprofit Homes for the Elderly (Vets Exemptions)	ORS 307.370-.385	DVM	
Nonprofit Corp Housing for Elderly (Stmt. Of Credit, Pers. Prop. Accts.)	ORS 307.370-.385	62	
Nonprofit Homes for the Elderly (Special Valuation)	ORS 308.490	65V	
Affordable Housing Development Program (Contact Rose Bak 503.988.7522)	ORS 271.330	AHDP	
³ Farm Deferral	ORS 308A.050 -.743	FAU, TFA	
³ Forest Deferral	ORS 321.257 -.751	FOU	
Farm Remediation Plan	ORS 308A.050-.128	FRM	

Greenhouse non-heated	ORS 307.397	GH	
Conservation Easement	ORS 308A.450-.465	CE	
Riparian Lands	ORS 308A.350-.383	39	
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:

<u>PROGRAM</u>	<u>STATUTE</u>	<u>EXEMPTION CODE</u>	<u>COUNT</u>
Portland Airport Terminal	ORS 307.110	87	
Portland Airport Airside	ORS 307.110	88	
Port of Portland Real Estate & Marine	ORS 307.110	89	
Government Owned Miscellaneous	ORS 307.110	90	
City Parks & Recreation	ORS 307.110	91	
State of Oregon	ORS 307.110	92	
Multnomah County	ORS 307.110	93	
City General Services	ORS 307.110	94	
Portland State University	ORS 307.110	95	
City Dept of Transportation	ORS 307.110	96	
Portland Development Commission	ORS 307.110	97	
Housing Authority	ORS 307.110	98	
Troutdale Airport	ORS 307.110	99	
City of Portland, Managed By MERC (Metro Exposition Recreation Commission)	ORS 307.110	100	
City of Portland, Water Bureau	ORS 307.110	101	
City of Portland Spectator Facilities Dept	ORS 307.110	102	
City of Gresham	ORS 307.110	103	
School Districts	ORS 307.110	104	

MISC. CODES - The following codes are found 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

WEBSITES & TELEPHONE NUMBERS

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 Not in an Exclusive Farm Use Zone: (Google "150-303-645")

https://www.oregon.gov/DOR/forms/FormsPubs/assessment-farmland-not-zone_303-645.pdf