

Property Tax

Central Assessment and State-Appraised Industrial Property

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Property tax appraisal types in Oregon

Central assessment

Communication Energy Transportation

State-appraised industrial

Industrial manufacturing over \$1M value, including M&E

Examples:

Food processor

Sawmill

High-tech manufacturer

Local (county) assessment

Examples:

Residences

Small business

Land

Large nonmanufacturing business

Cost

value = cost of satisfactory substitute with equal utility - depreciation

Income

present value = future anticipated income

Market

Sales comparison, OR value = market value of equity + market value of debt

Valuation approaches



Questions?

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Do you have questions or need help?

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Contact us for ADA accommodations or assistance in other languages.