



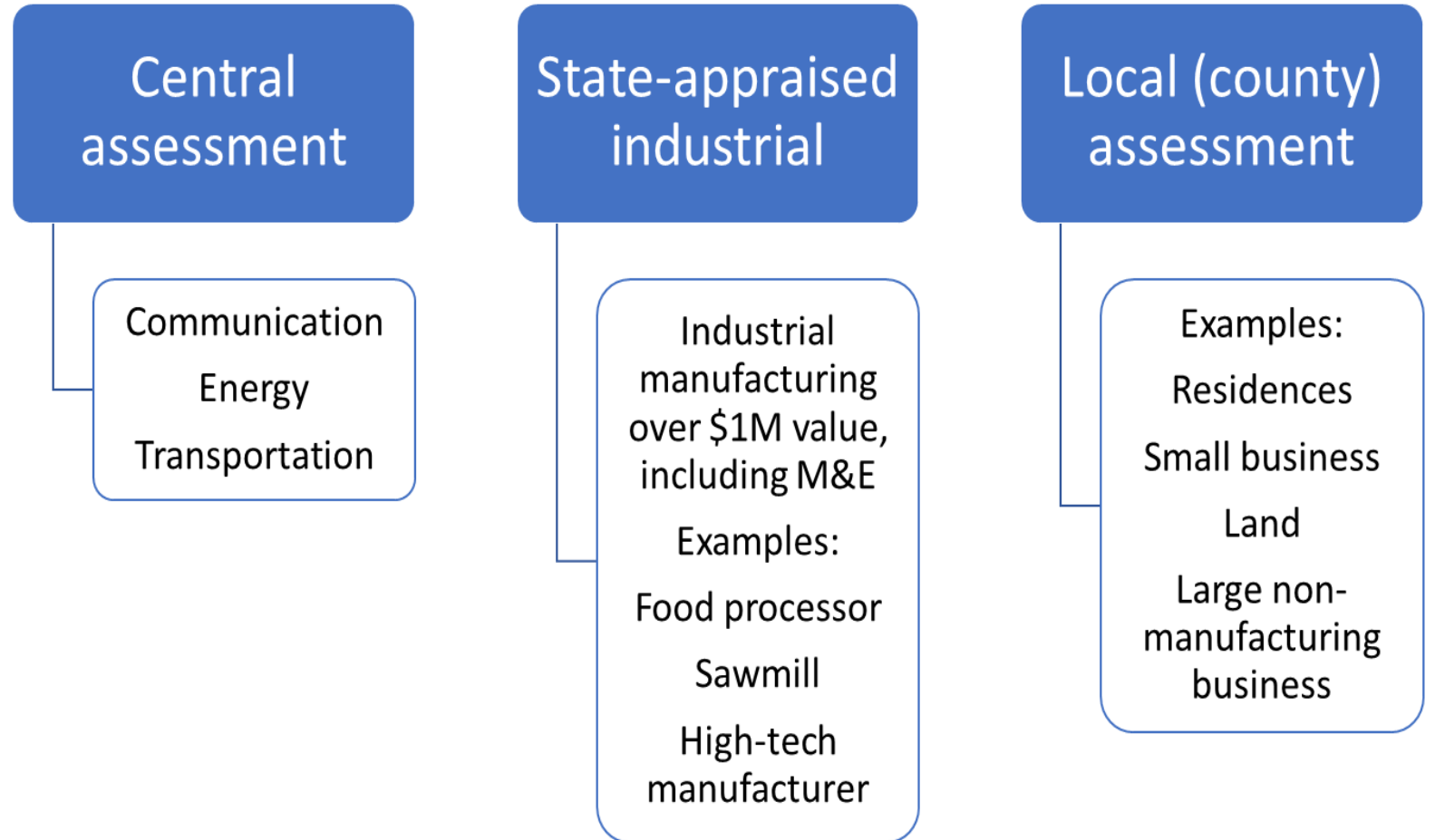
Property Tax

Central Assessment and State-Appraised Industrial Property

February 2021

Seiji T. Shiratori

Property tax appraisal types in Oregon



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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