

# Assessment Division

The goal of the assessment function is to determine the value of all property according to Oregon law.

Suzanne Johnson, Director

Each year, the Assessor's Office must:

- Discover, list and value all new construction and new property,
- Update the assessment roll with new properties, both real and personal,
- Maintain ownership records on all real estate,
- Process property tax exemptions, tax deferrals and special assessments.

Oregon law requires that all property be appraised at real market value. The assessor must complete an in-depth sales ratio study each year and adjust real market values accordingly. The assessor also provides tax rates to the budget committees, which are included in motions for approval and are the basis of property tax estimates.