

# Finance Department

555 Liberty ST SE, RM 230



**To:** Bryce Bishop, Case Manager  
**From:** Shengnan Thomas, Management Analyst I  
**Date:** March 31, 2026  
**Subject:** Tax Analysis for Annexation CPC-ZC25-01

The amount of property tax levied each year against a parcel of real estate is the product of the parcel's assessed value and its total tax rate. While annexation does not affect assessed value, annexation can have a significant impact on a parcel's total tax rate. The following tables show the expected impact of annexation on the total tax rate of the parcels in the subject case. These tables are for demonstrative purposes only and are not a guarantee of annual tax levies or amounts. The second property address listed has a partial property tax exemption due to alternative energy.

City of Salem  
 Tax Rate Table for Annexation Memo

TAX RATE IMPACT OF ANNEXATION			
Annexation case	ANX CPC-ZC25-01		
Tax lot	072W17C000203		
Description	Before Annexation	After Annexation	Change
Tax code area	24620	24910	
<b>Government</b>			
Marion County	\$ 3.0252	\$ 2.7742	
City of Salem	-	5.3765	
Urban Renewal	-	1.2373	
Other government	2.8472	0.8697	
Total government	5.8724	10.2577	75%
<b>Schools</b>			
Salem SD 24J	4.5210	4.1682	
Chemeketa	0.6259	0.5772	
Willamette ESD	0.2967	0.2739	
Total schools	5.4436	5.0193	-8%
<b>Bonds</b>			
Marion County	-	-	
City of Salem	-	1.1512	
Salem SD 24J	2.6843	2.6620	
Chemeketa	0.2634	0.2613	
Other bonds	-	-	
Total bonds	2.9477	4.0745	38%
<b>Other</b>			
Local options	0.9900	0.9800	
UR Special Levy	-	0.2130	
Total other	0.9900	1.1930	21%
<b>Total tax rate</b>	<b>\$ 15.2537</b>	<b>\$ 20.5445</b>	<b>35%</b>
Total tax levy = total tax rate x (assessed value / 1,000).			
Tax rates presented here assume no compression.			
Source: County Assessor			

<b>TAX RATE IMPACT OF ANNEXATION</b>			
Annexation case	ANX CPC-ZC25-01		
Tax lot	072W17CC03600		
<b>Description</b>	<b>Before Annexation</b>	<b>After Annexation</b>	<b>Change</b>
Tax code area	24620	24910	
<b>Government</b>			
Marion County	\$ 3.0252	\$ 2.7742	
City of Salem	-	5.3765	
Urban Renewal	-	1.2373	
Other government	2.8472	0.8697	
<b>Total government</b>	<u>5.8724</u>	<u>10.2577</u>	75%
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