
Finance Department

555 Liberty ST SE, RM 230



To: Pamela Cole, Case Manager
From: Kelli Blechschmidt, Management Analyst I
Date: November 15, 2021
Subject: Tax Analysis for Annexation C-741

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 are for display purposes only and shows the expected impact of annexation on the total tax rate of the parcel in the subject case. The annexation case has a total of 14 unique tax lots.

TAX RATE IMPACT OF ANNEXATION

Annexation case

C-741

Tax lot

072W18AC09400

Description	Before Annexation	After Annexation	Change
Tax code area	24620	24910	
Government			
Marion County	\$ 3.0252	\$ 2.8302	
City of Salem	-	5.4747	
Urban Renewal	-	0.9721	
Other government	2.8472	0.8857	
Total government	5.8724	10.1627	73%
Schools			
Salem SD 24J	4.5210	4.2446	
Chemeketa	0.6259	0.5880	
Willamette ESD	0.2967	0.2789	
Total schools	5.4436	5.1115	-6%
Bonds			
Marion County	-	-	
City of Salem	-	1.1999	
Salem SD 24J	2.7072	2.6870	
Chemeketa	0.2679	0.2659	
Other bonds	0.3253	-	
Total bonds	3.3004	4.1528	26%
Other			
Local options	0.5900	-	
UR Special Levy	-	0.2339	
Total other	0.5900	0.2339	-60%
Total tax rate	\$ 15.2064	\$ 19.6609	29%

Total tax levy = total tax rate x (assessed value / 1,000).

Tax rates presented here assume no compression.

Source: County Assessor

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TAX RATE IMPACT OF ANNEXATION

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072W18AC09700

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Other government	2.8472	0.8857	
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Chemeketa	0.6259	0.5880	
Willamette ESD	0.2967	0.2789	
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Bonds			
Marion County	-	-	
City of Salem	-	1.1999	
Salem SD 24J	2.7072	2.6870	
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072W18AC10200

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Government			
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Schools			
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Bonds			
Marion County	-	-	
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Salem SD 24J	2.7072	2.6870	
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