
Finance Division

City Manager's Office



To: Pamela Cole, Case Manager
From: Kelli Blechschmidt, Administrative Analyst I
Date: July 19, 2019
Subject: Tax Analysis for Annexation C-735

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 table shows the expected impact of annexation on the total tax rate of the parcel in the subject case. In the case of Annexation C-735, since the owner of the property is the City of Salem, a government organization, the tax assessed is fully exempt both before and after this proposed annexation.

TAX RATE IMPACT OF ANNEXATION

Annexation case

C-735

Tax lot

062W31D00100

Description	Before Annexation	After Annexation	Change
Tax code area	92400210	92401000	
Government			
Marion County	\$ -	\$ -	
City of Salem	-	-	
Urban Renewal	-	-	
Other government	-	-	
Total government	-	-	
Schools			
Salem SD 24J	-	-	
Chemeketa	-	-	
Willamette ESD	-	-	
Total schools	-	-	
Bonds			
Marion County	-	-	
City of Salem	-	-	
Salem SD 24J	-	-	
Chemeketa	-	-	
Other bonds	-	-	
Total bonds	-	-	
Other			
Local options	-	-	
UR Special Levy	-	-	
Total other	-	-	
Total tax rate	\$ -	\$ -	

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

Tax rates presented here assume no compression.

Source: County Assessor