Finance Department

555 Liberty ST SE, RM 230

CITY OF Salem AT YOUR SERVICE

To: Lisa Anderson-Ogilvie, Case Manager
From: Shengnan Thomas, Administrative Analyst I
Date: November 12, 2025
Subject: Tax Analysis for Annexation ANXC-762

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 parcels in the subject case. This table is for demonstrative purposes only and is not a guarantee of annual tax levies or amounts.

TAX RATE IMPACT OF ANNEXATION

Annexation case: C-762
Tax lot: 072W29BA01600

Description	Before Annexation	After Annexation	Change
Tax code area	24410	24910	
Government			
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%
Schools			
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%
Bonds			
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%
Other			
Local options	0.9900	0.9800	
UR Special Levy	-	0.2130	
Total other	0.9900	1.1930	21%
Total tax rate	$ 15.2537	$ 20.5445	35%

Total tax levy = total tax rate x (assessed value / 1,000).
Tax rates presented here assume no compression.
Source: County Assessor