
Finance Department

555 Liberty ST SE, RM 230



To: Liz Olmstead, Case Manager
From: Shengnan Thomas, Administrative Analyst I
Date: August 9, 2022
Subject: Tax Analysis for Annexation C-749

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.

TAX RATE IMPACT OF ANNEXATION

Annexation case

C-749

Tax lot

062W32C0005000

Description	Before Annexation		After Annexation		Change
Tax code area		24410		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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