

Finance Department

555 Liberty ST SE, RM 230



To: Jamie Donaldson, Case Manager
From: Shengnan Thomas, Administrative Analyst I
Date: August 14, 2024
Subject: Tax Analysis for Annexation C-758

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-758		
Tax lot	083W17DB00900		
Description	Before Annexation	After Annexation	Change
Tax code area	24430	24910	
Government			
Marion County	\$ 3.0252	\$ 2.7988	
City of Salem	-	5.4202	
Urban Renewal	-	1.1195	
Other government	2.0385	0.8771	
Total government	5.0637	10.2156	102%
Schools			
Salem SD 24J	4.5210	4.2020	
Chemeketa	0.6259	0.5821	
Willamette ESD	0.2967	0.2761	
Total schools	5.4436	5.0602	-7%
Bonds			
Marion County	-	-	
City of Salem	-	1.1658	
Salem SD 24J	2.7667	2.7450	
Chemeketa	0.2448	0.2429	
Other bonds	-	-	
Total bonds	3.0115	4.1537	38%
Other			
Local options	-	-	
UR Special Levy	-	0.1974	
Total other	-	0.1974	
Total tax rate	\$ 13.5188	\$ 19.6269	45%
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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