

# Finance Department

555 Liberty ST SE, RM 230



**To:** Bryce Bishop, Case Manager  
**From:** Shengnan Thomas, Administrative Analyst I  
**Date:** October 17, 2025  
**Subject:** Tax Analysis for Annexation CPC-ZC25-02

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.

<b>TAX RATE IMPACT OF ANNEXATION</b>			
Annexation case	ANX CPC-ZC25-02		
Tax lot	083W17DB01600		
Description	Before Annexation	After Annexation	Change
Tax code area	24430	24910	
<b>Government</b>			
Marion County	\$ 3.0252	\$ 2.7742	
City of Salem	-	5.3765	
Urban Renewal	-	1.2373	
Other government	2.0385	0.8697	
Total government	5.0637	10.2577	103%
<b>Schools</b>			
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%
<b>Bonds</b>			
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%
<b>Other</b>			
Local options	-	0.9800	
UR Special Levy	-	0.2130	
Total other	-	1.1930	
Total tax rate	\$ 13.4550	\$ 20.5445	53%
Total tax levy = total tax rate x (assessed value / 1,000).			
Tax rates presented here assume no compression.			
Source: County Assessor			