Finance Department

555 Liberty ST SE, RM 230



To: Bryce Bishop, Case Manager

From: Shengnan Thomas, Administrative Analyst I

Date: November 13, 2025

Subject: Tax Analysis for Annexation C-763

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.

Annexation case Tax lot

C-763 082W18B002200

Description	Before	Annexation	After Annexation	Change
Tax code area		24595	24910	
Government				
Marion County	\$	3.0252	\$ 2.7742	
City of Salem		-	5.3765	
Urban Renewal		-	1.2373	
Other government		2.7424	0.8697	
Total government		5.7676	10.2577	78%
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		-	0.9800	
UR Special Levy		-	0.2130	
Total other		-	1.1930	
Total tax rate	\$	14.1589	\$ 20.5445	45%

Annexation case Tax lot

C-763 082W18CB00100

Description	Befor	e Annexation	After Annexation	Change	
Tax code area		24595	24910		
Government					
Marion County	\$	3.0252	\$ 2.7742		
City of Salem		-	5.3765		
Urban Renewal		-	1.2373		
Other government		2.7424	0.8697		
Total government		5.7676	10.2577	78%	
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	-89	
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	389	
Other					
Local options		-	0.9800		
UR Special Levy		-	0.2130		
Total other		-	1.1930		
Total tax rate	\$	14.1589	\$ 20.5445	459	

Annexation case

Tax lot

C-763 082W18CA00700

Description	Before Annexation		After Annexation	Change	
Tax code area		24595	24910		
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Marion County	\$	3.0252	\$ 2.7742		
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