

# Finance Department

555 Liberty ST SE, RM 230



**To:** Pamela Cole, Case Manager  
**From:** Kelli Blechschmidt, Management Analyst I  
**Date:** September 20, 2021  
**Subject:** Tax Analysis for Annexation C-729

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 is for display purposes only and shows an estimated impact of annexation on the total tax rate of the parcel in the subject case.

TAX RATE IMPACT OF ANNEXATION			
Annexation case	C-729		
Tax lot	08W22DA00300		
Description	Before Annexation	After Annexation	Change
Tax code area	92400230	92401000	
Government			
Marion County	\$ 3.0252	\$ 2.8355	
City of Salem	-	5.4825	
Urban Renewal	-	0.9512	
Other government	2.0385	0.8872	
Total government	5.0637	10.1564	101%
Schools			
Salem SD 24J	4.5210	4.2505	
Chemeketa	0.6259	0.5887	
Willamette ESD	0.2967	0.2792	
Total schools	5.4436	5.1184	-6%
Bonds			
Marion County	-	-	
City of Salem	-	1.1705	
Salem SD 24J	2.7370	2.7161	
Chemeketa	0.2602	0.2583	
Other bonds	0.1427	-	
Total bonds	3.1399	4.1449	32%
Other			
Local options	-	-	
UR Special Levy	-	0.2403	
Total other	-	0.2403	
Total tax rate	\$ 13.6472	\$ 19.6600	44%
Total tax levy = total tax rate x (assessed value / 1,000).			
Tax rates presented here assume no compression.			
Source: County Assessor			