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# Finance Department

555 Liberty ST SE, RM 230

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**To:** Pamela Cole, Case Manager  
**From:** Kelli Blechschmidt, Management Analyst, I  
**Date:** March 26, 2021  
**Subject:** Tax Analysis for Annexation C-730

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 for each of the parcels in the subject case based on most recent tax levies. These tables are for demonstration purposes only and does not guarantee taxing rates, final code areas or values upon potentially annexed properties.

## TAX RATE IMPACT OF ANNEXATION

Annexation case

C-730

Tax lot

083W24B02300

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
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
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
Other				
Local options		-		-
UR Special Levy		-		0.2403
Total other		-		0.2403
Total tax rate	\$	13.6472	\$	19.6600

Total tax levy = total tax rate x (assessed value / 1,000).

Tax rates presented here assume no compression.

Source: County Assessor

## TAX RATE IMPACT OF ANNEXATION

Annexation case

C-730

Tax lot

083W1300201

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

## TAX RATE IMPACT OF ANNEXATION

Annexation case  
Tax lot

C-730  
083W24B02200

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	
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Marion County		-	-	
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