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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:** June 25, 2021  
**Subject:** Tax Analysis for Annexation C-739

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 the expected impact of annexation on the total tax rate of the parcel in the subject case. This property is currently owned by the City of Salem, OR and is thus exempt from property tax assessment. There is no anticipated change or increase in taxes paid on the property due to this annexation.

## TAX RATE IMPACT OF ANNEXATION

Annexation case

C-739

Tax lot

083W22C00400

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