

School District

CONSTRUCTION EXCISE TAX CALCULATION FORM

Permit # _____ Map and Tax Lot of Property _____

Owner Name (print) _____ Phone _____

Applicant Name (print) _____ Phone _____

Applicant Address _____

Applicant Signature _____ Date _____

CONSTRUCTION CATEGORY:

- ☐ **Residential Construction** – Excise tax of \$_____ per square foot for new or replacement residential structures.
- ☐ **Commercial or Industrial Construction** – Excise tax of _____ cents per square foot for new or replacement commercial or industrial structures.

CONSTRUCTION EXCISE TAX CALCULATION (see back for details and page 3 for rates):

Residential square footage of construction _____ x \$ _____ = \$ _____

Commercial/Industrial square footage of construction _____ x \$ _____ = \$ _____

Less Square Footage of existing building (if replacement permit) _____ x \$ _____ = \$(_____)

TOTAL CONSTRUCTION EXCISE TAX DUE \$ _____

CONSTRUCTION EXCISE TAX EXEMPTIONS

Please indicate if any of the following exemptions apply to the imposition of the Construction Excise Tax to your building permit:

- ☐ An addition to a pre-existing residential or commercial structure.
- ☐ A manufactured home that replaces an existing manufactured home in a manufactured home park.
- ☐ Temporary Hardship Manufactured Homes.
- ☐ Private School Improvements.
- ☐ Public Improvements (as defined in ORS 279A.010).
- ☐ Residential housing that is guaranteed to be affordable (under US Department of HUD guidelines).
- ☐ Public or Private hospital improvements.
- ☐ Improvements to religious facilities primarily used for worship or education associated with worship.
- ☐ Agricultural buildings as defined in ORS 455.315(2)(a).
- ☐ Accessory structures.
- ☐ Non-profit operated care facilities as described in ORS 320.173(7).

TOTAL SQUARE FOOTAGE OF EXEMPTED CONSTRUCTION: _____ SQ. FT.

For more information, contact the Business Manager of the participating School District:

Bethel: 541-689-3280 Creswell: 541-895-6000 Fern Ridge: 541-935-2253 Junction City: 541-998-6311
Lowell: 541-937-2124 McKenzie: 541-822-3338 Monroe: 541-847-6292 Oakridge: 541-782-2813
South Lane: 541-942-3381 Siuslaw: 541-997-2651

CONSTRUCTION EXCISE TAX

Collection Methodology

1. For purposes of calculating the Construction Excise Tax, residential uses shall include:

- single-unit houses
- multiple-unit houses
- non-transient boarding houses
- adult foster care homes and congregate living facilities
- dormitories (as defined in State Building Code)
- manufactured dwellings
- a residential building moving from one property to another

2. Residential square footage measurements shall be made in accordance with guidelines established by the State of Oregon Building Codes Division. Square footage shall include the gross floor area of the structure including unfinished basements or bonus rooms. Gross floor area shall not include:

- Garages
- Carports
- Covered walkways
- Exterior decks
- Covered porches and patios
- Sunrooms
- Accessory structures such as garden sheds, shops, ramadas and other similar out buildings

3. Residential and non-residential additions and alterations are exempt.

4. Hotels, motels, and transient boarding houses shall be considered nonresidential uses.

5. Square footage of non-residential use shall include the gross floor area of the building or addition, measured in accordance with guidelines established by the State of Oregon Building Codes Division. When measurements refer to an interior or exterior wall and no wall exists, measurements shall include the useable area under the horizontal projection of the roof or floor above.

6. A manufactured home is exempt if it: A: replaces an existing manufactured home in a manufactured home park or B: is a Temporary Hardship Manufactured Home.

7. A moved building, if it is being moved to another location on the same property, is exempt.

8. Where an existing residential or non-residential use is removed from a property (in part or in total) within one year of applying for the building permit, a credit towards the CET for the new use shall be applied based on the square footage and use of existing building. No CET credit shall be applied if there is no record of the square footage of the existing use or if the existing use was not lawfully established. CET credits are non-transferable to other properties beyond the subject tract of land.

9. The CET shall be applicable to building permit applications received on or after the effective date of the Intergovernmental Agreement (IGA) between the District and County for collecting the CET. Should an increase in the CET be authorized, the new rate shall be applicable to building permit applications received on or after the effective date of the increase.

10. The CET shall not apply to communication towers, water tanks, retaining walls, swimming pools, private bridges, covered play structures, or structures that do not require a building permit.

11. Requests for refunds must be in writing and submitted to the District not more than 12 months from the date the CET was paid.

PARTICIPATING SCHOOL DISTRICTS AND RATES AS OF 07/01/2023

RESIDENTIAL: \$1.05 per Sq. Ft. COMMERCIAL: \$ 0.53 per Sq. Ft

CRESWELL
LOWELL
MCKENZIE
MONROE
OAKRIDGE

RESIDENTIAL: \$1.23 per Sq. Ft. COMMERCIAL: \$ 0.61 per Sq. Ft

BETHEL
FERN RIDGE

RESIDENTIAL: \$1.26 per Sq. Ft. COMMERCIAL: \$ 0.63 per Sq. Ft

SOUTH LANE

RESIDENTIAL: \$1.35 per Sq. Ft. COMMERCIAL: \$ 0.67 per Sq. Ft

SIUSLAW

RESIDENTIAL: \$1.56 per Sq. Ft. COMMERCIAL: \$ 0.78 per Sq. Ft

JUNCTION CITY