



290 First Street
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Within our growing, diverse community we sow the seeds of opportunities to raise prepared, resilient students.

Construction Excise Tax Calculation Form

Building Permit Applicant:

Name (printed): _____

Address: _____

Phone Number: _____

Construction Address: _____

Construction Excise Tax Calculation:

Square footage of improvements

\$ Times \$1.56 per square foot for residential; \$0.78 non-residential

_____ Equals total Construction Excise Tax due (Max \$39,100 for nonresidential)

Jurisdiction Issuing Building Permit: Permit No.

Page 1 of this form is intended as a resource only, go to the Jurisdiction Issuing the Building Permit to pay your excise tax:

**City of Gervais
592 4th Street
Gervais, OR 97026
(503)792-4900**

**Marion County
5155 Silverton Rd NE
Salem, OR 97305
(503)588-5147**

Please contact the city or county prior to ensure address and availability.

If you are seeking an exemption, please complete the pages that follow:

Exemptions to Excises Tax per ORS 320.173

Check applicable box(es):

- Private School Improvements.
- Public improvements as defined in ORS 279A.010.
- Residential housing that is guaranteed to be affordable, under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 60% of the median household income for the area in which the construction tax is imposed, for a period of at least 60 years following the date of construction of the residential housing.
- Public or Private hospital improvements.
- Improvements to religious facilities primarily used for worship or education associated with worship.
- Agricultural buildings as defined in 455.315(2)(a).
- Facilities operated by a not-for-profit corp. that are: (a) Long term care facilities, as defined in ORS 442.015; (b) Residential care facilities as defined in ORS 443.400; or (c) Continuing care retirement communities, as defined in ORS 101.020.
- Residential housing to replace residential housing on a lot or land destroyed or damaged by wildfire or another event when a state of emergency is declared under ORS 401.165.

(See ORS 320.173 for additional information on these categories.)

Construction Category:

- Residential: Construction excise tax of \$1.56 per square foot of living space in new or replacement improvements intended for residential use, including:
 - All single or multiple unit housing, including mobile homes; and/or
 - Conversion of an existing structure
- Non-Residential: Construction excise tax of \$0.78 per square foot for all new or replacement non-residential improvements. Nonresidential construction excise tax is limited to \$39,100 per building permit or per structure, whichever is less.

Application for any of the above exemptions provides consent for the District to audit the applicants' records to verify the legal status of compliance with the exemption prerequisites.

I do hereby certify that by signing I am verifying eligibility for the above Exemption to the Construction Excise Tax.

Applicant

Date

Construction Excise Tax **Exemption** Request

Building Permit Applicant:

Name (printed): _____

Address: _____

Phone Number: _____

Construction Address: _____

For School District Use Only

Construction Excise Tax Calculation:

Square footage of improvements

Taxable square footage of improvements

Times \$1.56 per square foot for residential; \$0.78 non-residential

\$ Equals total Construction Excise Tax due (Max \$39,100 for nonresidential)

Jurisdiction Issuing Building Permit:

Permit No.

Exemption: Approved

Not approved

Approving Authority (superintendent or business manager)

Date

School district will forward this form on to the jurisdiction issuing the building permit and inform applicant of the decision.