



# SILVER FALLS SCHOOL DISTRICT

## CONSTRUCTION EXCISE TAX EXEMPTION FORM

The Oregon Legislature passed a law (SB 1036) that provides a financial tool to help school districts pay for a portion of the cost for new or expanded facilities needed due to growth in the community. The law authorizes a school district, in cooperation with cities and counties, to tax new residential and non-residential development. Specifically, the tax applies to improvements to real property that result in a new structure or additional square footage in an existing structure.

The tax is required to be paid by the developer or property owner who is developing property in the Silver Falls School District at the time when they wish to have a permit issued by the County. A permit will not be issued unless the tax is paid or unless an approved exemption is submitted on the Exemption Form. If an exemption is approved and it is later determined that the project does not qualify for a tax exemption, the permit holder will be held liable for paying the tax as well as all legal and collection costs associated with collecting the tax.

If you are exempt for one of the following please complete the form below. Please check the exemption(s) you qualify for:

- ❖ 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 80% 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 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 ORS 455.315(2)(a).

I do hereby certify that by signing I am verifying eligibility for the above exemption(s) to the Construction Excise Tax.

\_\_\_\_\_

Authorized signature	Title	Date
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Permit holder name: \_\_\_\_\_ Permit #: \_\_\_\_\_

Address of construction for which exemption is claimed: \_\_\_\_\_

Permit Holder Address: \_\_\_\_\_

Permit Holder Phone: \_\_\_\_\_ Permit Holder E-Mail: \_\_\_\_\_

If you have additional questions, you may contact the Silver Falls School District’s Director of Finance via e-mail at [hoffman\\_jan@silverfalls.k12.or.us](mailto:hoffman_jan@silverfalls.k12.or.us) or by phone: (503) 873-5303.