

**Superintendent
Lee W. Loving**



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**North Santiam School District
Construction Excise Tax Calculation Form**

Building Permit Applicant:

Name (printed): _____

Address: _____

Phone Number: _____

Construction Address: _____

See Exemptions Form for the exceptions to this tax.

Construction Category:

Residential. Construction excise tax of \$1.56 per square foot of living space in new or replacement structures intended for residential use, including:

1. All new or relocated single or multiple-unit housing, including manufactured housing units.
2. Conversion of an existing non-residential structure to a residential structure.
3. Addition of living space to an existing residential structure.

Nonresidential. Construction excise tax of \$0.78 per square foot for all new or replacement nonresidential structures or additions. Nonresidential construction excise tax is limited to \$39,100 per building permit.

Construction Excise Tax Calculation:

Taxable square footage of construction.

Times \$1.56 per square foot for residential or \$0.78 per square foot for nonresidential

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

Jurisdiction Issuing Building Permit: _____ Permit No. _____

If you have additional questions, you may contact the North Santiam School District 29J Business Director, Rhonda Allen, email rhonda.allen@nsantiam.k12.or.us, or by phone at 503-769-4187