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*We, with the involvement of our culturally rich and dynamic community, will provide an educationally creative, enriching and safe learning environment, that will instill a desire to become life long learners, ready to enter the 21st century workforce and to be responsible citizens.*

### Construction Excise Tax Calculation Form

Building Permit Applicant:

Name (Printed) \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Construction** Address: \_\_\_\_\_

### Exemptions to Excises Tax

Exemptions (Check applicable box):

- 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 ORS 455.314(2)(1)

Construction Category:

Residential. Construction excise tax rate allowable by DOR for the current fiscal year per square foot of living space in new or replacement structures intended for residential use, including:

- 1. All single or multiple unit housing, including mobile homes.
- 2. Conversion of an existing structure

Non Residential. Construction excise tax rate allowable by DOR for the current fiscal year per square foot for all new or replacement non-residential structures or additions. Nonresidential construction excise tax is limited to the max amount allowed by DOR for the current fiscal year 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

**For District Use Only**

**Construction Excise Tax Calculation:**

Sq. footage of new construction

Taxable square footage of construction.

Times \_\_\_\_\_ per square foot for residential; \_\_\_\_\_ non-residential.

\$  Equals total Construction Excise Tax due (Max \_\_\_\_\_ for nonresidential.

Jurisdiction Issuing Building Permit: \_\_\_\_\_ Permit No.

Exemption: approved    disapproved

\_\_\_\_\_  
Approving Authority (superintendent or business manager)

\_\_\_\_\_  
Date

*Gervais School District is an equal opportunity educator and employer. El Distrito Escolar de Gervais es una empresa educadora de oportunidad igual.*