



**North Marion  
School District 15**  
20256 Grim Road NE  
Aurora, OR 97002

District Office Hours: 7:00 AM – 4:00 PM  
Phone: (503) 678-7100  
FAX: (503) 678-1473  
www.nmarion.k12.or.us

**CONSTRUCTION EXCISE TAX EXEMPTION APPLICATION FORM  
FOR NORTH MARION SCHOOL DISTRICT #15**

Exemption Description (check applicable exemption):

1. Private School Improvements.
2. Public Improvements as defined in ORS 279A.010.
3. 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.
4. Public or Private hospital improvements.
5. Improvements to religious facilities primarily used for worship or education associated with worship.
6. Agricultural buildings as defined in ORS 455.315(2)(a).
7. Facilities that are operated by a not-for-profit corporation and 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.

*Application for any of the above exemptions provides consent for the District to audit the applicant's records to verify the legal status and 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

Jurisdiction Issuing Permit: _____
Address of Construction for which Exemption is Claimed: _____
Permit Holder: _____
Permit Holder Address: _____
Permit Holder Phone: _____
Permit Holder E-Mail: _____

**NMSD use**

Approved \_\_\_\_\_

Date \_\_\_\_\_

## **North Marion School District #15**

### **Construction Excise Tax**

The Oregon Legislative Assembly passed Senate Bill 1036 in 2007 authorizing school districts to impose construction taxes to fund capital improvements to school facilities.

The North Marion School District Board of Directors approved a Construction Excise Tax Resolution (resolution no. 061112) at the June 11, 2012 board meeting.

The tax rate is \$1.00 per square foot for residential construction, \$.50 per square foot for nonresidential construction with a maximum tax of \$25,000 per building permit.

The exemptions to this tax are listed on the calculation form on the reverse.