

**Superintendent  
Lee W. Loving**



**1155 N 3<sup>rd</sup> Avenue  
Stayton, Oregon 97383  
Phone: 503.769. 6924  
Fax: 503.769. 3578**

---

**Claim for Exemption  
North Santiam School District  
Construction Excise Tax**

Claimant Requesting an Exemption is:

Person: \_\_\_\_\_  
(name)

Entity: \_\_\_\_\_  
(name)

If an entity, please circle the correct entity: LLC, Partnership, Corporation, Other \_\_\_\_\_

**The claim for exemption is because the construction project is 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 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 455.315(2)(a).

Improvements involving a detached non-occupied residentially related building (such as a garage, shop, or barn) on a lot with an existing residential structure. (attach supporting information).

The square footage of a replacement residential structure that is equal to or less than the square footage of the residential structure being removed. (supporting information confirming the square footage of both residential structures must be provided).

*The term "residential structure" means single-family dwelling.*

The purpose of the construction is to: \_\_\_\_\_

**Certification:** Under penalties of perjury, I hereby certify that the above-referenced project is not subject to the construction excise tax. With this certification, I am avoiding paying the construction excise tax, or I am paying a reduced square footage under the allowance of the last exemption. If this application is false, not only will I be subject to prosecution for the felony of perjury, I am guilty of the crime of theft.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

The North Santiam School District has the right to contest the claim of exemption and the claim of exemption will be tried in the Circuit Court for the County in which the real property is located. If the applicant is not successful, the school district shall be entitled to recover the tax due at the rate of 1% per month, or any portion of a month, together with all costs, including but not limited to, any expert witness fees, attorney fees and all other costs and expenses as allowed by law, whether by administrative rule, statute or rule of civil procedure.

Address and project description of construction for which exemption is claimed: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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](mailto:rhonda.allen@nsantiam.k12.or.us), or by phone at 503-769-4187

The North Santiam School District has the right to contest the claim of exemption and the claim of exemption will be tried in the Circuit Court for the County in which the real property is located. If the applicant is not successful, the school district shall be entitled to recover the tax due at the rate of 1% per month, or any portion of a month, together with all costs, including but not limited to, any expert witness fees, attorney fees and all other costs and expenses as allowed by law, whether by administrative rule, statute or rule of civil procedure.