

Gervais School District No. 1

**UPDATED CONSTRUCTION EXCISE TAX LIMITS  
RESOLUTION #08-15-24-8.1.1**

**WHEREAS**, in 2007, the Oregon Legislative Assembly passed Senate Bill 1036 which authorized school districts to impose construction excise taxes to fund capital improvements to school facilities; and

**WHEREAS**, in August 2008, the district imposed this tax pursuant to the provisions of Senate Bill 1036; and

**WHEREAS**, the tax rates continue to be indexed to inflation using the Engineering New-Record Construction Cost Index and the tax rate limits are updated by the Oregon Department of revenue with periodic increases;

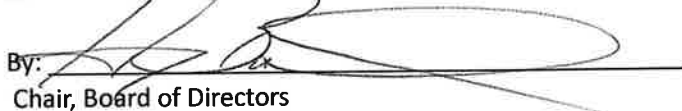
**WHEREAS**, the current assessed rates from 2023-24 are at \$1.56 per square foot for residential construction, \$0.78 per square foot of non-residential construction with a non-residential maximum of \$39,100;

**NOWHEREFORE, BE IT RESOLVED**, the Board of Directors of the Gervais School District No. 1, Marion County, Oregon, authorize the following tax rate limits for the 2024-25 fiscal year and beyond: The District will increase the tax rate limits in response to any increases applied by the Oregon Department of Revenue for School Construction Excise Tax.

This Resolution takes effect on October 1st, 2024.

**ADOPTED** by the Board of Directors of Gervais School District No. 1, Marion County, Oregon this 15th day of August, 2024.

**GERVAIS SCHOOL DISTRICT NO. 1  
MARION COUNTY, OREGON**

By:   
Chair, Board of Directors

ATTEST.

By:   
Dandy Stevens, Superintendent