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Within our growing, diverse community, we sow the seeds of opportunities to raise prepared, resilient students.

November 6, 2024

SENT VIA EMAIL to PWDirector@co.marion.or.us

Brian Nicholas
Marion County Public Works
5155 Silverton Rd NE
Salem, Oregon 97305

Re: Construction Excise Tax

As per the IGA between Gervais School District and Marion County, originally effective August 2008, and, as per the attached notice from the Oregon Department of Revenue, Issue: Indexing of School Construction Tax Limits (last updated 7/18/22), please set the following tax rate limits for collection of the Construction Excise Tax for the fiscal year 2024-2025:

Construction Type	Rate (per square foot)
Residential	\$1.63
Non-Residential	\$0.82
Non-residential Max	\$40,800

The only exemptions allowed are those defined in ORS 320.173.

This letter serves as the required 30-day notice to Marion County when rates change, these rates will go into effect on December 7, 2024.

The above rates are authorized by ORS 320.170, as updated by the Department of Revenue, and originally authorized by the Board of Directors of Gervais School District No. 1, Marion County, Oregon, on the 15th of August, 2024.

Sincerely,

Caryn Davis, Business Manager