SIUSLAW SCHOOL DISTRICT 97J CONSTRUCTION EXCISE TAX INFORMATION

City of Florence
Building Division
250 Highway 101
Florence, OR 97439

Building Permit # _____

Date Paid _____

PREPARED BY_____

Siuslaw School District 97J
Construction Excise Tax Worksheet

Project/Customer Name:_____

Address_____ Building #- _____

Tax Map No._____ Tax Lot No. _____

Subdivision Name:_____ Lot No. _____

Type of Construction: ☐ New Structure ☐ Addition to Existing ☐ Other

New Structure or addition is:

☐ Residential

Square feet = _____ x $1.00 per square foot = $_____

☐ Non-residential (Not to exceed $25,000 per building permit or structure, whichever is less)

Square feet = _____ x $0.50 per square foot = $_____

☐ Other (Exemption form completed, no tax due)

☐ Private school improvements

☐ Public or private hospital improvements

☐ Guaranteed affordable housing per US Dept. of Housing & Urban Dev.

☐ Public improvements (ORS 279A.010)

☐ Improvements to religious facilities

☐ Agricultural buildings (ORS 455.315 (2)(a))

☐ Residential construction under I 000 square feet

AUTHORIZED SIGNATURE: Date:

Siuslaw School District 97J
Construction Excise Tax (CET)
Exemption Form

The Oregon Legislature passed a law (SB 1036) that provides a financial tool to help school districts pay for a portion of the cost for new or expanded facilities needed. The law authorizes a school district, in cooperation with cities and counties, to tax new residential and non-residential development. Specifically, the tax applies to improvements to real property that result in a new structure or additional square footage in an existing structure.

The tax is required to be paid by the developer or property owner who is developing property within the Siuslaw School District Boundaries at the time when they apply to have a permit issued by the City. A permit will not be issued unless the tax is paid or unless an approved exemption is submitted on the Exemption Form. If an exemption is approved and it is later determined that the project does not qualify for a tax exemption, the permit holder will be held liable for paying the tax as well as all legal and collection costs associated with collecting the tax.

If you are exempt for one of the following please complete the form below. Please check the exemption(s) you qualify 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 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 to real property that result in a new structure or additional square feet totaling 1,000 square feet or less.

_____ _____ _____

Authorized signature Title Date

Permit holder name: _____ Permit #:_____

Address of construction for which exemption is claimed:_____

_____

Permit Holder Address _____

Permit holder phone: _____ Permit holder e-mail:_____

If you have additional questions, you may contact the Siuslaw School District Business Manager via e-mail at dsmith@lane.k12.or.us or by phone: (541) 997-2651.