



# SIUSLAW SCHOOL DISTRICT 97J

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School District Website – <http://www.siuslaw.k12.or.us>

"Home of  
the Vikings"

**Motivating and Preparing All Students to Reach Their Greatest Potential**  
Siuslaw Elementary School ♦ Siuslaw Middle School ♦ Siuslaw High School

Presented to the Board of Directors:

Subject: Construction Excise Tax Rate Limit	Item No: 121119-7.4
	Attachment: Yes
Reason: Action	From: Superintendent Grzeskowiak
	Date: December 11, 2019

Background:

The collection of a Construction Excise Tax was approved at the April 9, 2008 board mtg. Since that time the state of Oregon has raised the rate per square foot threshold for districts that levy such a tax. The Siuslaw School District Board of Directors has not raised local assessment rate since the inception of the Construction Excise Tax.

The tax rate limits by fiscal year:

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Residential*	1.14	1.17	1.20	1.23	1.26	1.30	1.35
Non-Residential*	0.57	0.58	0.60	0.61	0.63	0.65	0.67
Non-Residential Max	\$28,400	\$29,200	\$29,900	\$30,700	\$31,400	\$32,600	\$33,700

\*Dollars per square foot

A school board has the option to change the Construction Excise Tax rate to be collected during any given fiscal year.

Current rates being levied by the district are \$1 per square foot for Residential building construction and \$0.50 per square foot for Non-Residential building construction.

As per Resolution 120915-7(a), the intergovernmental agreements with Lane County, City of Florence and Dunes City would maintain a 4% retention of fees for administrative services; only the primary rates would be adjusted with any board action.

Recommendation:

Administration recommends that the Board of Directors consider adjusting the local CET levy rate to match the need for capital improvements and repairs at district facilities.

Resolution #121119-7.4 Construction Excise Tax Rate Limit

Be it Resolved that the Siuslaw School District Board of Directors adjust the Construction Excise Tax to

\$1.35 per square foot per residential construction and \$0.67 per square foot non-residential construction.

  
Guy Rosinbaum, Board Chair

  
Kari Blake, Business Manager