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 t	the following please comp	plete the form below. Please check the		
exemption	n(s) you qualify for:				
	Private school imp	school improvements mprovements as defined in ORS 279A.010			
	 □ 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) 				
		c or private hospital improvements			
☐ Improvements to religious facilities primarily used for worship or education			ily used for worship or education		
	associated with w	-			
	8				
☐ Improvements to real property that result in a new structure or additional square for totaling 1,000 square feet or less.					
Authorize	d signature	 Title	 Date		
Permit hol	lder name:	Pe	ermit #:		
Address o	f construction for w	which exemption is claime	ed:		
Permit Ho	older Address				
Permit hol	lder phone:	Permit ho	older e-mail:		

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