



Construction Excise Tax Exemption Form

The Oregon Legislature passed a law (SB 1036) that provides a financial tool to help local school districts pay for a portion of the cost for new or expanded facilities needed due to growth in the community. 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 to an existing structure.

The tax is required to be paid by the developer or property owner developing the property in the Reedsport School District at the time when the developer or owner requests a permit issued by the County or City. A permit will not be issued unless the tax is paid or unless an approved exemption is submitted on this 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) that qualify you:

- ☐ 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).

Application for any of the above exemptions provides consent for the School District to audit the applicant's records to verify the legal status and compliance with the exemption prerequisites.

Exemption Location

Permit Number _____ School District of Planned Construction _____
Address of Planned Construction _____
City _____ State _____ Zip Code _____

Applicant Information

Applicant Name _____
Address _____
City _____ State _____ Zip Code _____
Phone (Wk) _____ Phone (Hm) _____ Email _____

I do hereby certify, that by signing, I am verifying eligibility for the above exemption(s) to the Construction Excise Tax.

Authorized Signature

Title

Date