

South Lane *School District*  
**CONSTRUCTION EXCISE TAX CALCULATION FORM**

Permit # \_\_\_\_\_ Map and Tax Lot of Property \_\_\_\_\_

Owner Name (print) \_\_\_\_\_ Phone \_\_\_\_\_

Applicant Name (print) \_\_\_\_\_ Phone \_\_\_\_\_

Applicant Address \_\_\_\_\_

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

**CONSTRUCTION CATEGORY:**

- Residential Construction** – Excise tax of \$ 1.26 per square foot for new or replacement residential structures.
- Commercial or Industrial Construction** – Excise tax of 0.63 cents per square foot for new or replacement commercial or industrial structures.

**CONSTRUCTION EXCISE TAX CALCULATION (see back for details and page 3 for rates):**

Residential square footage of construction \_\_\_\_\_ x \$ \_\_\_\_\_ = \$ \_\_\_\_\_

Commercial/Industrial square footage of construction \_\_\_\_\_ x \$ \_\_\_\_\_ = \$ \_\_\_\_\_

Less Square Footage of existing building (if replacement permit) \_\_\_\_\_ x \$ \_\_\_\_\_ = \$( \_\_\_\_\_ )

**TOTAL CONSTRUCTION EXCISE TAX DUE \$ \_\_\_\_\_**

**CONSTRUCTION EXCISE TAX EXEMPTIONS**

**Please indicate if any of the following exemptions apply to the imposition of the Construction Excise Tax to your building permit:**

- An addition to a pre-existing residential or commercial structure.
- A manufactured home that replaces an existing manufactured home in a manufactured home park.
- Temporary Hardship Manufactured Homes.
- Private School Improvements.
- Public Improvements (as defined in ORS 279A.010).
- Residential housing that is guaranteed to be affordable (under US Department of HUD guidelines).
- 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).
- Accessory structures.
- Non-profit operated care facilities as described in ORS 320.173(7).

**TOTAL SQUARE FOOTAGE OF EXEMPTED CONSTRUCTION: \_\_\_\_\_ SQ. FT.**

**For more information, contact the Business Manager of the participating School District:**

Bethel: 541-689-3280   Creswell: 541-895-6000   Fern Ridge: 541-935-2253   Junction City: 541-998-6311  
 Lowell: 541-937-2124   McKenzie: 541-822-3338   Monroe: 541-847-6292   Oakridge: 541-782-2813  
 South Lane: 541-942-3381   Siuslaw: 541-997-2651