



Lowell 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 63 cents per square foot for new or replacement commercial or industrial structures.

CONSTRUCTION EXCISE TAX CALCULATION :

Residential square footage of construction _____ x \$1.26 = \$ _____

Commercial/Industrial square footage of construction _____ x \$0.63 = \$ _____

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 commercial structure
- An addition to a pre-existing residential structure
- Private School Improvements
- Public Improvements (as defined in ORS 279A.010)
- Residential housing that is guaranteed to be affordable (under U.S. Dept. 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
- The building permit does not apply to any of the above structures. I would like Lowell School District to make a determination regarding exemption status. Structure description:

Structure Description (including square footage): _____

TOTAL SQUARE FOOTAGE OF EXEMPTED CONSTRUCTION: _____ **SQ. FT.**

For more information, contact: Business Manager, Lowell School District
 65 South Pioneer Street, Lowell, OR 97452
 541.937.2124