

**Tigard-Tualatin School District 23J**  
**Resolution 1819-02**

**Amendment to Construction Excise Tax**

WHEREAS, the 2007 Oregon Legislative Assembly enacted ORS 320.170 to 320.189 (Senate Bill 1036) authorizing school districts to impose construction excise taxes ("CET") to fund capital improvements to school facilities; and

WHEREAS, On February 7, 2008, the Tigard-Tualatin School District Board of Directors ("Board") enacted Resolution 0708-14 imposing a CET pursuant to this Statute; and

WHEREAS, ORS 320.176 provides that a school district may adjust the CET tax rate and cap limitations each fiscal tax year based upon changes to the construction cost index as determined by the Oregon Department of Revenue ("DOR"), and

WHEREAS, on July 1, 2010, August 22, 2011, August 9, 2012, August 15, 2013, June 25, 2015, and June 12, 2017 the DOR issued the adjusted rate and cap limit numbers for fiscal years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19; and

WHEREAS, the Board desires to amend the District's CET tax rate and cap to reflect the DOR adjustments.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The applicable CET rates/limits imposed pursuant to Resolutions 0708-14, 1011-02, 1112-04, 1213-03, 1314-02, 1415-04, 1516-02, 1617-06 and 1718-02 are amended as follows:
  - (a) \$1.30 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing; and
  - (b) \$0.65 per square foot on structures or portions of structures intended for nonresidential use, not including multiple-unit housing of any kind.
  - (c) A construction tax imposed on structures intended for nonresidential use will not exceed \$32,600 per building permit or \$32,600 per structure, whichever is less.
2. The construction excise tax shall be assessed and collected pursuant to the provisions of ORS 320.170 to 320.189.
3. The Superintendent is hereby directed to provide notice of this amendment the District's local government partners collecting the CET pursuant to intergovernmental agreements with the District under ORS 320.179(2).
4. This resolution takes effect on August 1, 2018.

Duly passed this 2nd day of July 2018, at the Meeting of the Board of Directors of Tigard Tualatin School District 23J.

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Board Chair

ATTEST:

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Dr. Susan Rieke-Smith, Superintendent