



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS WORK SESSION AGENDA

LOCATION: YCSD BOARDROOM, 120 N LARCH PL. YAMHILL OR 97148

Thursday May 26, 2022

Work Session: 5:00pm

AGENDA

I. Call to Order Work Session

New Business:

- **2022-23 Reduction in YCIS/YCHS Music** (*Action Item*)
- **Dates for Board Retreat** (*Action Item*)
- **Summer Conference**
- **2022-23 Interdistrict Policy**
- **Construction Excise Tax**

Adjournment

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

The Administration's current plan for instrumental music at YCIS/HS for the 2022-23 school year is, in the words of Ben Brooks (retired Director of Bands and Orchestras at Reynolds High School and one of the most respected music educators in the Northwest over the last 50 years), "Doomed to failure."

Not only does it place all levels into the same class (which is analogous to placing all math students, pre-algebra to calculus, in the same class because "it's just math") but it puts string students and band students together which is like putting 5 levels of Spanish students into the aforementioned math class. The pedagogical techniques and materials are completely foreign to each other.

The question now is how we got to this point. First, we must acknowledge the role that Covid has played. Shutdowns and other various mitigation strategies have played havoc with music programs across the country. To be sure, there are programs that have recovered to near pre-pandemic levels, but those programs have had a history of continuity and consistent support prior to Covid.

Of greater importance, I think, to how the state of the program has come about, are the administrative decisions made over the last several years, including prior to the pandemic. When I arrived in the fall of 2018 I inherited a program in disarray. Not only were ALL students, regardless of ability (and I've already mentioned why this is a bad idea), lumped into either band or strings (with the additional hindrance that the IS students weren't even in the class for a full period thus leading to frustration, quitting, and a consequent two-year gap in the feeder program), but there had been a profound lack of continuity over the previous several years. That year, 2018-19, I had one senior between the two groups (in itself an illustration of the lack of continuity within the program). A flute player, I was, according to her, her **SIXTH** band director. I know of almost no programs that can survive with that sort of turnover in leadership. Further administrative decisions that have gotten us to where we are include scheduling singleton required and/or advanced classes against the various ensembles; freshman requirements that preclude, in essence, 9th graders from taking an entire year of band or orchestra; forcing the placement of high school ensemble classes into a period against singleton classes to accommodate the desires and for the convenience of the 6th grade teachers (2019-2020 school year); and the elimination of separate HS ensembles as well as the COMPLETE elimination of IS ensembles when we finally returned to in-person learning in the spring of 2021. The elimination of the IS ensembles had the effect of negating any possible momentum that had been generated by the addition of a sixth grade beginning band during the 2019-20 school year prior to the Covid shut down.

Given all of these factors it's no surprise that the instrumental music program is in the state that it's in. There is a popular saying amongst band and orchestra teachers that a program can be destroyed in a semester but that it can take 5 or more years to rebuild one. Given the number of past and present systemic roadblocks in place, next year, under the BEST of circumstances, should be considered Year One of that rebuilding process. If the proposed scheduling plan is put in place I don't think that next year can be considered the start of the process and, further, I can't envision that the program will be viable anytime in the near, or even medium, future.

Respectfully,

Jeff Hornick

Director of Instrumental Music, Yamhill Carlton SD

May 14, 2022

Dear Yamhill-Carlton School District Administrators and Board Members,

My name is Dijana Ihas and I serve as a Professor of Music Education at Pacific University in Forest Grove. In the past, I had a privilege to meet your orchestra students because two years ago your orchestra and band teacher, Mr. Jeff Hornick, invited me to work with them. At the time, I was quite impressed with the level of playing and the obvious interest and enthusiasm that your orchestra students exhibited as well as with the quality of instruction that Mr. Hornick provides for your students. I was particularly impressed with the fact that, although small, your district actually offers orchestra classes which even many larger districts in Oregon do not offer.

It came to my attention that your district is considering combining band and orchestra classes starting from next school year. Moreover, as I understand, there is a possibility of combining all levels of instruction in one class.

I have no doubts that Yamhill-Carlton SD Administrators and Board thought this matter thoroughly and I am sure that there are a myriad of valid reasons that prompted this thinking. However, before this almost catastrophic decision takes place, my consciousness is telling me that I need to offer my professional opinion as it may help you understand the unintended consequences that this move may have for your students and the reputation of your district.

All of us involved in public school education thrive to offer our students a high quality education. Such education consists of a well-rounded curriculum that is accessible to all students regardless of their background. When it comes to music, a well-rounded curriculum means that students have the option of choosing between choir, band, and orchestra classes. Having these options is important because some students naturally prefer the sounds of band instruments while others prefer sounds of strings or choir. If the school district is to take pride in offering “well-rounded” education, students should have access to all three ways of learning music offered during the school day.

The truth is that band, choir, and orchestra are three separate ways of teaching and learning music and they simply cannot be lumped together in one class. There are no teaching materials for such classes, there is no methodology, and no student learning outcomes can be achieved in class like that.

To help you understand, lumping together band and orchestra class would be like teaching in the same class period chemistry, physics, and biology. I am sure you can understand how confusing and frustrating that would be to students and how impossible it would be for them to learn. You can also imagine how impossible it would be for a teacher to teach all three types of sciences at the same time. Another example would be in sports. Just imagine on the same field baseball and football students running around and trying to make sense of the game.

SCHOOL OF ARTS & HUMANITIES
PACIFIC UNIVERSITY
2043 College Way
Forest Grove, OR 97116-1756
www.pacificu.edu

With full respect for the reasons that led you to think about combining band and orchestra classes in one class, I would kindly suggest that you reconsider your options. If you do so, Yamhill-Carlton SD will become the only district in Oregon that combines orchestra and band classes in one period. More concerning, you will deprive your students from access to a well-rounded education accessible to all. Your students deserve the same opportunities that students in nearby communities have. Moreover, after going through two years of pandemic all students deserve the best education we can offer them if we are to help them to rebuild their lives.

If your reasoning for this move is because you need more time dedicated to helping students to improve their test scores or graduation rates, please know that research suggests that depriving students from access to music and arts is not leading to these improvements. Indeed, it is the combination of having proper music and arts classes during the school day and tutoring focused on academic subjects in which students might be struggling that brings desired results.

Keep in mind that just 30 minutes south of Yamhill-Carlton, Salem-Keizer SD is offering thriving music programs, and just 30 minutes north of Yamhill-Carlton, Forest Grove SD is offering to their students a proper choir, band and orchestra. I hope you will reconsider your thinking and find the way to keep offering band and orchestra as two separate classes and that you will find a way to provide intervention that will help your students achieve objectives that your district is aiming to accomplish. In short, it would be best to find the way to keep building on what you already have (great music program) rather than going backward. That is in the best interest of your students, your community, and your reputation.

I am here to help in any way I can.

I wish you all the wisdom of this Earth in making this important decision with lasting consequences!

Sincerely,

Dijana Ihas

Dijana Ihas PhD
Professor of Music Education
Music Education Area Chair
Pacific University
Forest Grove, OR
97116
dihas@pacificu.edu
(541) 513 7804

July 2022

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January 2023

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August 2022

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2022-2023 Academic Calendar

Draft 3/10/2022

Small Schools, Big Achievements

February 2023

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September 2022

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Key Dates

Registration Day (YCIS, YCHS) August 10	End of 1st Semester February 3
First Day of School September 6	End of 2nd Semester/ Last Day of School June 15

March 2023

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October 2022

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No School Days

- State In-Service Day - October 7
- Veterans Day - November 11
- Conferences - November 21-22
- Thanksgiving Break - November 23-25
- Winter Break - December 19 - January 2
- Martin Luther King Jr. Day - January 16
- Teacher Work Day - February 3
- Spring Break - March 27-31
- Teacher Work Day - May 12
- Memorial Day - May 29
- Teacher Work Day - June 16



April 2023

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November 2022

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May 2023

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December 2022

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Yamhill Carlton School District
503-852-6980
www.ycsd.k12.or.us
www.facebook.com/yamhillcarltonschooldistrict

Yamhill Carlton School District Office
 120 N Larch Place
 Yamhill, OR 97148

June 2023

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July 2021

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August 2021

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September 2021

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October 2021

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November 2021

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December 2021

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January 2022

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February 2022

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March 2022

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April 2022

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May 2022

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June 2022

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2021-2022

Academic Calendar

Revised 6/2021

Small Schools, Big Achievements

Key Dates

Registration Day (YCIS, YCHS)
August 11th

End of 1st Semester
January 31st

First Day of School
September 7th

End of 2nd Semester &
Last Day of School
June 15th

Conferences
November 22nd & 23rd

No School Days

State In-Service Day
October 8

Martin Luther King Jr Day
January 17

Veteran's Day
November 11

Teacher Work Day
January 31

Conferences
November 22-23

Presidents Day February 21

Spring Break - March 21-25

Thanksgiving Break
November 24-26

Teacher Work Day - May 13

Winter Break
December 20 - 31

Memorial Day - May 30

Teacher Work Day - June 16

Yamhill Carlton School District

503-852-6980

www.ycsd.k12.or.us

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yamhillcarltonschooldistrict

Intradistrict Transfer Procedures

The following procedure will govern consideration of a request by a parent for his/her student to attend a district school other than the one within the student's regular attendance boundary:

General Parent/Student Requests for Intradistrict Transfer

1. Resident students and parents will be notified on an annual basis of intradistrict transfer options;
2. Requests to transfer will be considered on a space-available basis and subject to the following criteria:
 - a. A financial, educational, safety or health condition affecting the student would likely be improved as a result of the transfer. "Would likely be improved" means it is probable, in the judgment of the district, that the nature and effect of the benefit to be received will be real and meaningful;
 - b. Attendance at the school is nearer to the parent's place of work or to the location of child care;
 - c. The parent has moved and the place of residence is now located outside the attendance boundary of the student's assigned school, but remains within district boundaries and completion of the current school year in the student's school is in the student's best interest;
 - d. There is some other special hardship or detrimental condition affecting the student or his/her immediate family which would be alleviated as a result of the transfer. "Special" means a circumstance or factor not generally applicable to other students or families. "Hardship" and "detrimental condition" apply to any circumstance or factor which has a harmful effect on the student or his/her immediate family, and is not restricted to a financial, educational, safety or health condition;
 - e. A program/activity is offered only at the receiving school.
3. Requests that a student attend a district school other than the student's assigned school within his/her regular attendance boundary must be made by the parent (or emancipated minor or student age 18 or older) and submitted in writing to the principal or designee of the school the student currently attends, no later than March 31. Later requests may be considered in unusual circumstances, at the district's discretion. Written requests must include a clear statement as to how the requested transfer meets district criteria;
4. The building principals of the sending and receiving schools will consult and must mutually agree to the transfer. If either principal objects, the request will be denied;
5. The sending school principal or designee will notify the parent that the request has been granted or denied, no later than June 1;

6. Students who apply for an intradistrict transfer and are not accepted at the time of application because of space availability or No Child Left Behind Act of 2001 (NCLBA) transfers will be placed on a waiting list in the order in which the applications are received. Such applications will be considered for approval at a later date as space becomes available. The waiting list will be maintained until February of each year, after which time a new waiting list will be developed;
7. Transportation will be the responsibility of the parent. In certain circumstances, district transportation may be appropriately provided, on a space-available basis. Existing bus routes and loading areas will not, however, be disrupted or altered in order to accommodate an intradistrict transfer;
8. Once a student transfer is approved, the district will, to the extent practicable, continue the student in the receiving school through the highest grade in that building, subject to the right of residents of the attendance area to attend their assigned school and students exercising school choice options under NCLBA. Approved transfers will be reevaluated at the conclusion of each school year by the building principal of the receiving school. Continuation of the transfer may be denied based on such considerations as space limitations, student behavior, attendance, academic performance or failure to continue an educational program for which the transfer request was originally approved;
9. In the event building capacity is reached with attendance area residents or students from outside the attendance area who have transferred under provisions of NCLBA, transfer students may be asked to enroll in another school or return to their school of origin;
10. An approved transfer granted to a student will not obligate the district to approve subsequent requests from another student in the same family;
11. Student violations of Board policy, administrative regulation or school rules may result in revocation of the transfer at any time at the discretion of the district, in addition to discipline imposed.

Safe Public School Choice Transfer Requests

In the event a district school is identified by the Oregon Department of Education (ODE) as persistently dangerous, or a student has been a victim of a violent criminal offense while in or on the grounds of a school the student attends, a transfer to meet the safe public school choice requirements of NCLBA will be provided, subject to the following:

1. The district will provide notification to parents of all students attending a school identified as persistently dangerous of their student's right to transfer. The notice will:
 - a. Be in writing, provided within 10 school days from the time the district becomes aware that the school has been identified by ODE as persistently dangerous or from the time a parent or student has notified the district that the student has been the victim of a violent criminal offense as defined by ODE;
 - b. Inform parents that their student is eligible to attend another public school in the district due to the identification of the school as persistently dangerous, or inform the parent of a student who has been the victim of a violent criminal offense, as defined by ODE, while in or on the

- grounds of a school the student attends, that their student is eligible to attend another public school in the district;
- c. Identify each public school in the district, including public charter schools, that the parent may select;
 - d. Explain why the choices made available may have been limited including, as applicable, that no choices are currently available; and
 - e. Describe the performance and quality of those schools of choice. Parents may request more detailed information and may ask to see a school's academic report card.
2. The transfer will be to a safe district school;
 3. Requests to transfer must be in writing and submitted to the school office for consideration generally no later than 20 school days from the district notice. The district will confirm requests;
 4. The district will consider the education needs and preferences of the student and parent. Parents may decline the assigned school;
 5. Approved transfers will generally occur within 30 school days from the time the district learns that the school has been identified as persistently dangerous. A student who has been the victim of a violent criminal offense will be transferred as soon as practicable;
 6. Transfers may be temporary or permanent but will minimally be in effect as long as the student's original school is identified as persistently dangerous. Transfers for a student who has been the victim of a violent criminal offense will remain in effect until such time as may be appropriate, based on the safety and welfare of the student. The district will consider the educational needs of all transfer students as well as other factors affecting the student's ability to succeed if returned to the transferring school;
 7. The district may provide transportation using federal funds or through cooperative agreements with local victims assistance units.

In the event a district school is identified by ODE as persistently dangerous, or a student has been a victim of a violent criminal offense while in or on the grounds of a school the student attends and there is not another school in the district for the student to transfer to, the district may develop an agreement with a neighboring district to accept transfer students. The development of such agreements is at the discretion of the district. Transfer approval will be in accordance with established Board policy and administrative regulation.

Special Education and Public School Choice

The district will ensure that students with disabilities are provided a free appropriate public education (FAPE) in their school of choice, consistent with the Individuals with Disabilities in Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act. In offering choice to students with disabilities, the district may match the abilities and needs of a student with disabilities to the possible schools that have the ability to provide the student with FAPE.

Miscellaneous General Provisions for All Transfers

1. Students who wish to return to their home school or to transfer to a different district school must reapply in accordance with established request procedures.
2. Students granted permission to attend a district school other than the school in their assigned attendance area will have the same curricular and extracurricular status as all other students attending the school, consistent with applicable OSAA rules.
3. Students are expected to preregister and complete final registration and scheduling for the school in their assigned attendance area pending disposition of a transfer request.
4. Students may not sign up for or practice with athletic teams or other activity groups in the school they are requesting to transfer until the transfer is approved.
5. Recruitment of students by district employees is strictly prohibited.
6. Students whose place of residence changes within the district during the school year must notify the district. Students may be required to attend the school of their new attendance area the following year, consistent with NCLBA requirements, unless application is made for transfer.
7. Parents may appeal decisions to deny intradistrict transfer requests to the superintendent and Board, through established district procedures.

Record Keeping

The principal will maintain a file of all intradistrict transfer requests. A copy will be forwarded to the district office for districtwide data collection purposes.

Dayton School District 8

Code: JECB-AR(1)
Revised/Reviewed: 6/12; 8/11/15; 3/08/16
Orig. Code: JECB-AR

Admission of Nonresident Students

By May 1 of each year, the principals will establish an approximate number of nonresident students their respective buildings can accommodate for the following school year.

Nonresident students may only be admitted with tuition, with the exception of students who become “resident pupils” by one of the following methods:

1. By written consent of affected school boards (interdistrict transfer);
2. A foreign exchange student attending a district school on a J-1 Visa; or
3. A court placement.

The amount of tuition will be established by July 1 of each year. Each admitted tuition paying student will be charged the same amount of tuition.

The district is not required to provide transportation outside the boundaries of the district. The student will be allowed to use existing bus routes and transportation services of the district. Transportation will be provided if required by federal law.

A written appeal for a denied request may be made to the Board whose decision, based upon review, will be final.

Consent for Admission of a Nonresident Student by Interdistrict Transfer

1. The Board shall establish the number of student transfer requests into the district, to which consent will be given for the upcoming school year, by May 1.
2. The application for admission must go through the superintendent’s office.
3. Admission and annual renewal must be approved by the superintendent.
4. Students receiving consent for admission may remain in the district for the school year. The student will not need to seek permission more than once from the same district of origin, to transfer to this district.

Consent for Admission of a Tuition-Paying Student

1. The application for admission must go through the superintendent’s office.
2. Admission and annual renewal must be approved by the superintendent.

3. Admission of students paying tuition will result in a tuition agreement between the parties and will be filed with the business office for billing and payment control.
4. The business manager shall prepare semester bills for all tuition paying students, and any student whose tuition remains unpaid 15 days after presentation of bills shall be excluded; the superintendent may grant additional time for payment should circumstances warrant it.
5. Students receiving consent may remain in the district for the school year.

Gaston School District 511J

Code: **JECB**
Adopted: 1980
Revised/Readopted: 2/09/12; 5/14/15; 9/10/15;
7/11/19; 2/17/22
Orig. Code: JECB

Admission of Nonresident Students

The district may enroll nonresident students as follows:

1. **Interdistrict Transfer Agreement.** By written consent of the affected school boards, the student becomes a resident student of the attending district thereby allowing the attending district to receive State School Fund moneys;
2. **Tuition Paying Student.** By admitting nonresident student with tuition, whereby neither affected districts are eligible for State School Fund moneys;
3. **Court Placement.** If a juvenile court determines it is in the student's best interest, a student placed in a substitute care program outside the district will continue to be considered a resident student and allowed to attend the school the student attended prior to placement. The public agency placing the student in a substitute care program will be responsible for the transportation of the student, if public agency funds are available.

The Board shall deny regular school admission to nonresident students who are under expulsion from another district for a weapons policy violation. The Board may, based on district criteria, deny regular school or alternative education program admission to nonresident students who are under expulsion from another district for reasons other than a weapons policy violation.

Consent for Admission of a Nonresident Student by Interdistrict Transfer or Consent for Admission of a Tuition Paying Student

Annually, by March 20th the Board shall establish the number of student transfer requests into the district, and out of the district, to which consent will be given for the upcoming school year.

The Board may not consider nor ask for any information from the student about race, religion, sex, sexual orientation, gender identity, ethnicity, national origin, disability, health, whether a student has an individualized education program (IEP) or the terms of that IEP, identified as talented and gifted, income level, residence, proficiency in English, athletic ability, or academic records. The Board may not request or require the student to participate in an interview, tour any of the schools or facilities, or otherwise meet with any representatives of the school or district prior to the district deciding whether to give consent.

The Board may only ask for the student's name, contact information, date of birth, grade level, whether the student may be given priority on consent for admission (see the following paragraph for priorities), information about which schools the student prefers to attend, and whether the student is currently expelled.

If the number of students seeking consent exceeds the number of spaces, the Board will use an equitable lottery selection process. The process may give priority to students who have siblings currently enrolled in the district; who previously received consent for admission because of a change in legal residence; or who attended a public charter school located in the same district in which the student seeks to attend, for three consecutive years, completed the highest grade offered by the public charter school, and did not enroll and attend school in another district following completion of that highest grade in the public charter school.

The Board may revise the maximum number of students to whom consent will be given at a time other than the annual date established by the Board if there are no pending applications for consent.

If the Board decides not to give consent to a student the Board must provide a written explanation to the student.

The district may require minimum standards of behavior and/or attendance once the student has been accepted. The minimum standards must be the same for all students that are given consent. The district is not allowed to establish minimum standards for academics as a criteria for the student to remain in the district. Students whose consent is revoked for violation of set attendance and/or behavior standards will not be allowed to apply for consent to return to this district in the same or the following school year.

The Board may determine the length of time the consent is given. Any limitations in length of time must be applied consistently among all students to whom consent is given.

The district is not required to provide transportation outside the boundaries of the district. The student will be allowed to use existing bus routes and transportation services of the district. Transportation will be provided if required by federal law.

The attending district is responsible for a free appropriate public education for those students on an IEP.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 327.006](#)
[ORS 329.485](#)
[ORS 335.090](#)

[ORS 339.115 - 339.133](#)
[ORS 339.141](#)
[ORS 339.250](#)
[ORS 343.221](#)

[ORS 433.267](#)
[OAR 581-021-0019](#)

Cross Reference(s):

JEC - Admissions

Gaston School District 511J

Code: **JECB-AR(1)**
Revised/Reviewed: 2/09/12; 5/14/15; 9/10/15;
7/11/19
Orig. Code: JECB-AR(1)

Admission of Nonresident Students

By January 15 of each year, the principals will establish an approximate number of nonresident students their respective buildings can accommodate for the following school year.

Nonresident students may only be admitted with tuition, with the exception of students who become “resident pupils” by one of the following methods:

1. By written consent of affected school boards (interdistrict transfer);
2. A foreign exchange student attending a district school on a J-1 Visa; or
3. A court placement.

The amount of tuition will be established by July 1 of each year. Each admitted tuition paying student will be charged the same amount of tuition.

The district is not required to provide transportation outside the boundaries of the district. The student will be allowed to use existing bus routes and transportation services of the district. Transportation will be provided if required by federal law.

Consent for Admission of a Nonresident Student by Interdistrict Transfer

1. The Board shall establish the number of student transfer requests into the district, to which consent will be given for the upcoming school year, by March 20th.
2. The application for admission must go through the principal’s office, which will then submit the petition to the superintendent’s office.
3. Admission must be approved by the superintendent.
4. Students receiving consent for admission may remain in the district until graduation. The student will not need to seek permission more than once from the same district of origin, to transfer to this district.

Consent for Admission of a Tuition Paying Student

1. The application for admission must go through the principal’s office, which will then submit the petition to the superintendent’s office.
2. Admission and annual renewal must be approved by the superintendent.

3. Admission of students paying tuition will result in a tuition agreement between the parties and will be filed with the business office for billing and payment control.
4. The business manager shall prepare semester bills for all tuition paying students, and any student whose tuition remains unpaid 15 days after presentation of bills shall be excluded; the superintendent may grant additional time for payment should circumstances warrant it.
5. Students receiving consent may remain in the district until graduation.

CONSTRUCTION EXCISE TAX

Effective January 2022

SCHOOL DISTRICT	CONSTRUCTION TYPE	FEE PER SQUARE FOOT	MAXIMUM FEE
GASTON SD 55J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.00	N/A
GASTON SD 55J	DETACHED GARAGE (new or addition)	\$0.50	\$25,000.00
GASTON SD 55J	COMMERCIAL (new or addition)	\$0.50	\$25,000.00
GASTON SD 55J	Conditional Use Hardship dwellings	\$1.00	N/A

NEWBERG SD 29J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.00	N/A
NEWBERG SD 29J	DETACHED GARAGE (new or addition)	\$0.50	\$25,000.00
NEWBERG SD 29J	COMMERCIAL (new or addition)	\$0.50	\$25,000.00
NEWBERG SD 29J	Conditional Use Hardship dwellings	\$1.00	N/A

SHERWOOD SD 83J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.39	N/A
SHERWOOD SD 83J	DETACHED GARAGE (new or addition)	\$0.69	\$34,600.00
SHERWOOD SD 83J	COMMERCIAL (new or addition)	\$0.69	\$34,600.00

YAMHILL-CARLTON SD1	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.00	N/A
YAMHILL-CARLTON SD1	DETACHED GARAGE (new or addition)	\$0.50	\$25,000.00
YAMHILL-CARLTON SD1	COMMERCIAL (new or addition)	\$0.50	\$25,000.00
YAMHILL-CARLTON SD1	Hardship dwellings are exempt from Construction Excise Tax		

DAYTON SD 8	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.20	N/A
DAYTON SD 8	DETACHED GARAGE (new or addition)	\$0.60	\$29,900.00
DAYTON SD 8	COMMERCIAL (new or addition)	\$0.60	\$29,900.00

MCMINNVILLE SD 40	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition) – first 600' exempt	\$1.41	N/A
MCMINNVILLE SD 40	DETACHED GARAGE (new or addition) – first 600' exempt	\$1.41	\$35,200.00
MCMINNVILLE SD 40	COMMERCIAL (new or addition)	\$0.70	\$35,200.00

Where an existing residential or non-residential use is removed from a property (in part to in total), a credit towards the CET for the new use shall be applied based on the square footage and use of existing building. No CET credit shall be applied if there is no record of the square footage of the existing use.



Oregon

Kate Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

Issue: Indexing of School Construction Tax Limits

Statute Reference: ORS 320.170

Last Updated: 6/23/2021

Background

Passed in 2007, Senate Bill (SB) 1036 allowed school districts to impose a tax on new construction measured by the square footage of improvements (affordable housing, public buildings, agricultural buildings, hospitals, private schools, and religious facilities are exempt). SB 1036 defined and required revenues to be used for capital improvements. Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency, or state official that issues a permit for structural improvements regulated by the state building code. An intergovernmental agreement with local governments collecting the tax is required and collection expenses are limited to 4 percent of tax revenue. DCBS is allowed to establish an administration fee of .25 percent of tax revenue. School districts with construction tax revenue are required to develop long-term facility plans. Construction taxes may be used for repayment of capital improvement debt.

Tax Limit Calculations

SB 1036 set tax rate limits of \$1 per square foot for residential use and \$0.50 for nonresidential use, along with a \$25,000 tax limit on nonresidential properties. Beginning in 2009, tax rates were indexed to inflation using the Engineering News-Record Construction Cost Index. As prescribed in statute, DOR is responsible for updating tax rate limits and notifying affected districts. To notify affected districts, DOR has partnered with the Department of Education, who receives updated limit calculations from DOR and notifies the affected districts.

Tax rate limits by fiscal year:

Fiscal Year	2015–16	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
Residential*	1.20	1.23	1.26	1.30	1.35	1.39	1.41	1.45
Non-Residential*	0.60	0.61	0.63	0.65	0.67	0.69	0.70	0.72
Non-Residential Max	29,900	30,700	31,400	32,600	33,700	34,600	35,200	36,100

* Dollars per square foot