



CONSTRUCTION EXCISE TAX EXEMPTION FORM

The Oregon Legislature passed a law (SB 1036) that provides a financial tool to help 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 in an existing structure.

The tax is required to be paid by the developer or property owner who is developing property in the Dallas School District at the time when they wish to have a permit issued by the County. A permit will not be issued unless the tax is paid or unless an approved exemption is submitted on the 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) you qualify for:

- 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).
- Facilities that are operated by a not-for-profit corporation and that are:
 - Long-term care facilities, as defined in ORS 442.015;
 - Residential care facilities, as defined in ORS 443.300; or
 - Continuing care retirement communities, as defined in ORS 101.020

Steve Spencer, Superintendent

Sara LeRoy, Assistant Superintendent

Board of Directors: Tyler Ferrari • Deena Loughary • Rob Ogilvie • Zach Steele • Matt Woolsey

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 for Exemption: _____

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

If you have additional questions, you may contact the Dallas School District's Director of Finance via e-mail at Tami.Larson@dsd2.org or by phone: (503) 623-5594.

DSD Use Only:
Approved: _____ Denied: _____ Date: _____