

North Santiam School District
Construction Excise Tax Calculation Form

Building Permit Applicant:

Name (Printed): _____

Address: _____

Phone Number: _____

Construction Address: _____

See *Exemptions Form* for exceptions to this tax.

Construction Category:

Residential. Construction excise tax of \$1.35 per square foot of living space in new or replacement structures intended for residential use, including:

1. All new or relocated single or multiple unit housing, including manufactured housing units.
2. Conversion of an existing non-residential structure to a residential structure.
3. Addition of living space to an existing residential structure.

Nonresidential. Construction excise tax of \$.67 per square foot for all new or replacement nonresidential structures or additions. Nonresidential construction excise tax is limited to \$33,700 per building permit or per structure, whichever is less.

Construction Excise Tax Calculation:

Taxable square footage of construction.

Times \$1.35 per square foot for residential or \$0.67 per square foot for nonresidential.

\$ _____ Equals total Construction Excise Tax due (maximum \$33,700 for nonresidential).

_____ Deduction of Qualifying Exemption if application

_____ Adjusted Total Construction Excise Tax

Jurisdiction Issuing Building Permit: _____ Permit No. _____

For questions on this tax, please contact North Santiam School District Business Director, Jane Nofziger, (503) 769-4187.