

CONSTRUCTION EXCISE TAX EXEMPTION APPLICATION

Exemption Description (check applicable exemption):

- 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 the 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(2Xa).
- Facilities that are operated by a not-for-profit corporation and that are:
 - Long term care facilities, as defined by ORS 442.015;
 - Residential care facilities, as defined by ORS 443.400; or
 - Continuing care retirement communities, as defined in ORS 101.020. [2007c.829§3;2009c.534§2]

Application for any of the above exemptions provides consent for the District to audit the applicant's records to verify their legal status and compliance with the exemption prerequisites.

I do hereby certify that, by signing, I am verifying eligibility for the above Exemption to the Construction Excise Tax.

Date _____ Applicant _____

Jurisdiction Issuing Permit _____

Address of Construction for which Exemption is Claimed _____

Permit Holder _____

Permit Holder Address _____

Permit Holder Phone _____ Permit Holder E-Mail _____

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