



LINCOLN COUNTY  
SCHOOL DISTRICT

**Resolution 2019/20-3**  
**Increase of Construction Excise Tax Rate**

WHEREAS, the District began imposing a construction excise tax (CET) on May 1, 2008, and

WHEREAS, the District last increased the rates in August, 2017, and

WHEREAS, state law has allowed increases each year, should a district choose to impose them;

NOW, THEREFORE, BE IT RESOLVED:

1. The rate of tax imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure are now:
  - a) \$1.24 per square foot for new residential construction, including but 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.
2. In addition, a construction tax imposed on structures intended for nonresidential use will not exceed \$25,000 per building permit or \$25,000 per structure, whichever is less.
3. For the year beginning on July 1, 2020, the CET tax rates in Lincoln County School District will be adjusted \$0.10 per square foot for residential and \$0.04 for commercial construction, to bring the residential rate within .04 cents for residential and match the commercial construction rate as set by the Oregon Department of Revenue for 2020-21.
4. The construction excise tax shall be assessed and collected pursuant to the provisions of Senate Bill 1036 (2007).
5. This resolution takes effect on January 1, 2020.

Adopted this 12<sup>th</sup> day of November 2019.

Submitted by Lincoln County School District Board of Directors.



Chairman