



Facilities & Maintenance
295 NE Burgess Road
Toledo, OR 97391
(541) 336-2058
Fax (541) 336-3702

LINCOLN COUNTY SCHOOL DISTRICT CONSTRUCTION EXCISE TAX CALCULATION FORM

Building Permit Applicant
Printed Name: _____
Address: _____ _____
Phone Number: _____
Construction Address: _____ _____

Construction Category:

- Residential Habitable Space** excise tax of \$1.07 per square foot for new or replacement residential structures. Includes mobile homes.

- Nonresidential Construction Space** excise tax of \$0.53 per square foot for new or replacement nonresidential structures or additions. Includes non-living space such as commercial buildings, garages, outbuildings and accessory buildings. Nonresidential construction excise tax is limited to \$25,000 per building permit or per structure, whichever is less.

Construction Excise Tax Calculation:

- Square footage of Construction.

- Residential "Habitable" Space square footage x \$1.07

- Nonresidential (non-living) space square footage x \$0.53

\$ _____ Total Construction Excise Tax due (maximum \$25,000 for nonresidential).

Jurisdiction Issuing Building Permit: _____ Permit No. _____

Construction Excise Tax Rates effective January 1, 2017

For questions on this tax, please contact Lincoln County School District Facilities & Maintenance Department at 541-336-2058