



## Affordable Housing Construction Excise Tax (AHCET) Exemption Application

**Directions:** All sections of this application are to be completed and signed by the property owner when requesting an exemption. Portland Permitting & Development (PP&D) will not accept incomplete applications. PP&D will complete a review of the application for completeness and will remove the fee; however, PP&D will forward the completed application and required attachments to the Portland Housing Bureau (PHB) who will make the final determination of eligibility. If eligibility is not verified, the exemption will be denied and the AHCET will be due prior to permit issuance. If the permit has already been issued by the time PHB reviews and denies the application, the applicant may must repay the AHCET and may be subject to interest and penalties for failure to comply according to PCC 6.08.090.

### Section 1: Exemption Location

Address of Planned Construction for Exemption:

Zip Code:

Permit Number:

### Section 2: Exemption Description

Exemption Reason (select one):			Must attach w/ app:
1.	<input type="checkbox"/> Residential rental housing that is <b>guaranteed to be affordable</b> , 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 a period of at least <b>60 years</b> following the date of construction of the residential housing.  Total # of residential rental units: _____ Total # of Units eligible for exemption: _____ Commercial/Retail Space in building? <input type="checkbox"/> Yes <input type="checkbox"/> No		Regulatory agreement or covenant from a government entity meeting or exceeding this restriction. <i>If the project is subject to Inclusionary Housing, PHB will pre-approve the application separately.</i>
2.	<input type="checkbox"/> Homeownership units that will be owner-occupied residential properties qualifying under the <b>Homebuyer Opportunity Limited Tax Exemption (HOLTE) program</b> under Portland City Code Chapter 3.102.		<u>HOLTE Approval Letter</u> issued from PHB.
3.	<input type="checkbox"/> Private school improvements		<u>Improvement plan</u> that describes the work being done and its intended uses.
4.	<input type="checkbox"/> Public improvements as defined in ORS 279A.010.		<u>Proof of ownership</u> showing current and future ownership by a public entity.
5.	<input type="checkbox"/> Public or private hospital improvements.		<u>Proof of ownership and improvement plan</u> describing intent of the use of the improvements.
6.	<input type="checkbox"/> Improvements to religious facilities primarily used for worship or education associated with worship.		<u>Improvement plan</u> that describes the improvements and their



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		intended uses.
7.	<input type="checkbox"/> <b>Agricultural buildings</b> , as defined in ORS 455.315 (2)(a).	<u>Documentation showing intended use(s)</u> that meet definition.
8.	<input type="checkbox"/> <b>Facilities operated by a not-for-profit corporation</b> <u>and</u> that are (select one):	
	<input type="checkbox"/> <b>Long term care facilities</b> , as defined in ORS 442.015;	<u>Certificate of need</u> from the Oregon Health Authority
	<input type="checkbox"/> <b>Residential care facilities</b> , as defined in ORS 443.400; or	<u>License</u> from Department of Human Services or Oregon Health Authority
	<input type="checkbox"/> <b>Continuing care retirement communities</b> , as defined in ORS 101.020.	<u>Proof of registration</u> with Department of Human Services
9.	<input type="checkbox"/> <b>Mass Shelter</b> as defined in PCC 6.08.020 (D)	<u>Documentation showing proposed management entity and intended use(s)</u> that meet the definition

### Section 3: Square Footage by Occupancy Type

Complete the following table. Exemptible gross square footage should be the gross square footage of the specific occupancy types that meet or directly serve the exemptible portions of the project. If the project is 100% exemptible then the figures should match.

Occupancy Type	Total gross square footage	Exemptible gross square footage
A-2: Assembly- nightclubs, restaurants, bars		
B: Business		
M: Mercantile		
R-1: Residential- hotels, motels		
R-2: Residential, multiple family		
R-3: Residential, single family		
S-1: Storage, moderate hazard		
S-2: Storage, low hazard		
U: Utility, miscellaneous		
Other- please specify:		
<b>Total</b>		

### Section 4: Applicant Information and Consent

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



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Applicant's Name:

Phone:

Address:

City:

State:

Zip:

Email:

**I do hereby certify that by signing I am verifying eligibility for the above Exemption to the City of Portland Affordable Housing CET.**

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

### PP&D STAFF USE ONLY

Is the application complete?  Yes  No  N/A (IH Project)

Exempted AHCET Amount: \$\_\_\_\_\_

Is the supplemental information required attached?  Yes  No

Staff Sign-off (Last, First):

### PHB STAFF USE ONLY

Is this an IH Project?  Yes  No

If yes, is the application complete?  Yes  No

Is the project eligible for the exemption applied for?  
 Yes  No

If no, reason for denial:

If not eligible, date denial letter sent to applicant:

If denial letter sent, date remittance due to avoid penalties and interest: \_\_\_\_\_

PHB Staff Sign-off (Last, First): \_\_\_\_\_