



# City of Portland, Oregon - Portland Permitting & Development

1900 SW Fourth Avenue · Portland, Oregon 97201 | 503-823-7300 | www.portland.gov/ppd

## School Construction Excise Tax Exemption Application

**Directions:** This application is to be completed and signed by the property owner and/or owner’s representative when requesting an exemption. The Bureau of Development Services will forward the completed application to the school district, the school district will then conduct research to verify the exemption.

### Exemption Location

Permit Number \_\_\_\_\_ School District of Planned Construction \_\_\_\_\_

Address of Planned Construction for Exemption \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### Exemption Description

#### Check applicable exemption:

1.  School Improvements.
2.  Public Improvements as defined in ORS 279A.010.
3.  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.
4.  Public or Private hospital improvements.
5.  Improvements to religious facilities primarily used for worship or education associated with worship.
6.  Agricultural buildings as defined in ORS 455.315(2)(a).
7.  Facilities that are operated by a not-for-profit corporation and that are:
  - a) Long term care facilities, as defined in ORS 442.015;
  - b) Residential care facilities, as defined in ORS 443.400; or
  - c) Continuing care retirement communities, as defined in ORS 101.020.
8.  Residential housing to replace housing that was destroyed or damaged by an event or circumstance that is the basis for a state of emergency declared under ORS 401.165 or 401.309, or for the exercise of authority under ORS 476.510 to 476.610 on or after January 01, 2020.
9.  School Construction Excise Tax collected on structures intended for nonresidential use exceeds maximum set by a school district per building permit or per structure, whichever is less.

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

### Applicant Information

Applicant’s Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone (wk) \_\_\_\_\_ Phone (hm) \_\_\_\_\_ email \_\_\_\_\_

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

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date