

North Wasco County School District
Construction Excise Tax Calculation Form
Revised March 5, 2011

Building Permit Applicant:

Name (Printed): _____

Address: _____

Phone Number: _____

Construction Address: _____

See *Exemption Form* for exceptions to this tax.

Construction Category:

- Residential.** Construction excise tax of \$1.05 per gross square foot of living space in new or replacement structures, intended for residential use, including:
1. All single or multiple unit housing, including mobile homes.
 2. Additions to existing residential structures.
 3. Conversion of an existing structure to living space, or to a separate Dwelling Unit.
 4. For replacement residential structures, the net increase in living space.
- Nonresidential.** Construction excise tax of 53 cents per gross square foot for all new or replacement nonresidential structures or additions. Nonresidential construction excise tax is limited to \$25,000 per building permit or per structure, whichever is less.

Construction Excise Tax Calculation:

Taxable square footage of construction.

Times \$1.05 per square foot for residential or \$0.53 per square foot for nonresidential.

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

Permit No. _____

For questions on this tax, please contact North Wasco County School District CFO, Randal Anderson, at 541-506-3424.