

**THREE RIVERS SCHOOL DISTRICT**  
**8550 NEW HOPE ROAD**  
**P.O. BOX 160**  
**JOSEPHINE COUNTY, MURPHY, OREGON**

**Resolution #Fiscal 09/10 - 12**

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**RESOLUTION FOR IMPLEMENTATION OF SB1036**

**WHEREAS**, the Three Rivers School District has a critical need to build new facilities and improve existing school facilities, and;

**WHEREAS**, the Oregon Legislative Assembly passed Senate Bill 1036 (2007), authorizing school districts to impose construction excise taxes to fund capital improvements to school facilities; and

**WHEREAS**, pursuant to Section 5 of Senate Bill 1036 (2007), the District will enter into intergovernmental agreements with Jackson County for collecting tax; and

**WHEREAS**, pursuant to Section 5 of Senate Bill 1036 (2007), this intergovernmental agreement establishes; (a) collection duties and responsibilities; (b) the Three Rivers School District account into which construction revenues are to be deposited and the frequency of such deposits; and (c) the amount of the administration fee of 4% that the entities collecting the tax may retain to recoup their expenses in collecting the tax; and

**WHEREAS**, the Board has adopted a long range facility plan for Three Rivers School District;

**BE IT RESOLVED**, as follows:

1. The rates of tax, imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure, with the exceptions outlined in Senate Bill 1036, are to be implemented according to the following schedule:
  - (a) \$1.00 per square foot as allowed by statute, beginning June 1, 2010 on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing; and
  - (b) \$0.50 per square foot as allowed by statute, beginning July 1, 2009 on structures or portions of structures intended for nonresidential use, not including multiple-unit housing of any kind.
2. In addition, a construction excise tax imposed on structures intended for non-residential use will not exceed \$25,000 per building permit or \$25,000 per structure, whichever is less.
3. For years beginning on or after June 30, 2010, the tax rates stated in this resolution shall be adjusted for changes in construction costs. The Oregon Department of Revenue will determine the adjusted rate limitations and report to the district.
4. The construction excise tax shall be assessed and collected pursuant to the provisions of Senate Bill 1036 (2007).

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ATTEST:

\_\_\_\_\_  
Superintendent/Clerk

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Board Chair

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Passed \_\_\_\_\_

Date: \_\_\_\_\_

(Passed/Failed)