

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

**Resolution #Fiscal 16/17 - 02**

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**RESOLUTION TO IDENTIFY CONSTRUCTION EXCISE TAX RATE**

**WHEREAS**, the 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, the District has entered into an intergovernmental agreement with the City of Grants Pass and Josephine County; and

**WHEREAS**, pursuant to Section 5 of Senate Bill 1036, this intergovernmental agreement establishes; (a) collection duties and responsibilities; (b) the Local Government Investment Pool account into which construction tax revenues are to be deposited and the frequency of such deposits; and (c) the amount of the administrative fee of 1% that the entity collecting the tax may retain to recoup its expenses in collecting the tax; therefore

**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 exemptions outlined in Senate Bill 1036, are to be implemented according to the following schedule:
  - a) \$1.23 per square foot beginning March 1, 2017 as allowed by statute, on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing; and
  - b) \$0.61 per square foot beginning March 1, 2017 on structures or portions of structures intended for nonresidential use, not including multiple-unit housing of any kind.
2. In addition, beginning March 1, 2017, the construction tax imposed on structures intended for nonresidential use will not exceed \$30,700 per building permit or \$30,700 per structure, whichever is less.

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3. For fiscal years beginning on or after July 1, 2017, the tax rates stated in this resolution shall be adjusted annually for changes in construction costs. The tax rate for each fiscal year will be effective as of January 1<sup>st</sup> of each subsequent year. The Oregon Department of Revenue will determine the adjusted rates and limitations and report to the District. The District will review the adjusted tax rates and limitations, as determined by the Oregon Department of Revenue, on an annual basis.
4. The construction excise tax shall be assessed and collected pursuant to the provisions of Senate Bill 1036.
5. This resolution takes effect on November 15, 2017.

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ATTEST: \_\_\_\_\_  
Superintendent/Clerk Board Chair

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

Passed \_\_\_\_\_ Date: \_\_\_\_\_  
(Passed/Failed)