

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

Resolution #Fiscal 08/09-1

RESOLUTION FOR IMPLEMENTATION OF SB1036

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 (2007), the District has entered into intergovernmental agreements with the City of Grants Pass and Josephine County for collecting the 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 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, will be phased in during 2009 and are:
 - (a) \$0.50 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing between January 1, 2009 and June 30, 2009 and will increase to \$1.00 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing beginning on July 1, 2009; and
 - (b) \$0.25 per square foot on structures or portions of structures intended for non-residential use, not including multiple-unit housing of any kind between January 1, 2009 and June 30, 2009 and will increase to \$0.50 per square foot on structures or portions of structures intended for non-residential use, not including multiple-unit housing of any kind beginning on July 1, 2009.
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).
5. This resolution takes effect on January 1, 2009.

Adopted this 15th day of September, 2008.

ATTEST: _____
Superintendent/Clerk Board Chair

Moved: _____ Seconded: _____

Passed _____ Date: _____
(Passed/Failed)