

RESOLUTION NO. 21-01

IMPOSITION OF CONSTRUCTION EXCISE TAX

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, authorizing school districts to impose construction excise taxes to fund capital improvements to school facilities; and

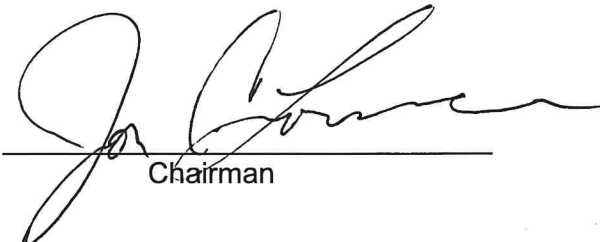
WHEREAS, pursuant to Section 5 of Senate Bill 1036 (2007), the District has entered into an intergovernmental agreement with the City of Umatilla; and

WHEREAS, pursuant to Section 5 of Senate Bill 1036 (2007), this intergovernmental agreement establishes: (a) collection duties and responsibilities; (b) the Umatilla School District address to which construction tax revenues are to be sent and the frequency of such deposits; and (c) the amount of the administrative fee of 4% that the entity collecting the tax may retain to recoup its expenses in collecting the tax.

NOW, 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:
 - a. \$1.39 per square foot on structures or portion of structures intended for residential use, including, but not limited to, single unit or multiple unit housing; and
 - b. \$0.69 per square foot on structures or portions of structures intended for nonresidential use, not including multiple unit housing of any kind.
2. In addition, a construction tax imposed on structures intended for nonresidential use will not exceed \$34,600 per building permit or structure, whichever is less.
3. For the years beginning on or after June 30, 2021 the tax rates slated 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 ORS 320.170 et seq.
5. This resolution takes effect November 2, 2020.

Adopted this 8th day of October, 2020.


Chairman


Superintendent