McMinnville School District No. 40
2022 Construction Excise Tax Calculation Form

Building Permit Applicant:

Name (Printed): _____

Address: _____

_____

Phone Number: _____

Construction Address: _____

_____

If you are claiming an exemption, please complete the separate Construction Excise Tax Exemption Form.

Construction Category:

☐ **Residential**. Construction excise tax of **$1.41** per square foot of a new residential structure or additional square footage to an existing residential structure. This calculation applies to all single or multiple unit housing, garages and including mobile homes. The first 600 square feet is exempt. Not included in calculations of square footage: decks, carports, porches or patios.

☐ **Nonresidential**. Construction excise tax of **70 cents** per square foot of new nonresidential structures or additional square footage to an existing nonresidential structure. Nonresidential construction excise tax is limited to $35,200 per building permit or per structure, whichever is less.

Construction Excise Tax Calculation:

[ ] Total taxable square footage of construction.

[ ] Less: Residential exemption of first 600 square feet of construction.

[ ] Subtotal adjusted taxable square footage of construction.

[ ] Times $1.41 per square foot for residential or $0.70 per square foot for nonresidential.

$_____ Equals total Construction Excise Tax due (maximum $35,200 for nonresidential).

Jurisdiction Issuing Building Permit: _____ Permit No. _____

For questions on this tax, please contact McMinnville School District, Director of Finance, Samantha Nelson, at 503-565-4005 or email snelson@msd.k12.or.us

Rates effective January 1, 2022