

# CONSTRUCTION EXCISE TAX

*Effective July 2022*

SCHOOL DISTRICT	CONSTRUCTION TYPE	FEE PER SQUARE FOOT	MAXIMUM FEE
GASTON SD 55J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.27	N/A
GASTON SD 55J	DETACHED GARAGE (new or addition)	\$0.64	\$29,900.00
GASTON SD 55J	COMMERCIAL (new or addition)	\$0.64	\$29,900.00
<b><i>GASTON SD 55J</i></b>	<b><i>Conditional Use Hardship dwellings</i></b>	\$1.27	N/A

NEWBERG SD 29J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.00	N/A
NEWBERG SD 29J	DETACHED GARAGE (new or addition)	\$0.50	\$25,000.00
NEWBERG SD 29J	COMMERCIAL (new or addition)	\$0.50	\$25,000.00
<b><i>NEWBERG SD 29J</i></b>	<b><i>Conditional Use Hardship dwellings</i></b>	\$1.00	N/A

SHERWOOD SD 83J	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.45	N/A
SHERWOOD SD 83J	DETACHED GARAGE (new or addition)	\$0.72	\$34,600.00
SHERWOOD SD 83J	COMMERCIAL (new or addition)	\$0.72	\$34,600.00

YAMHILL-CARLTON SD1	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.23	N/A
YAMHILL-CARLTON SD1	DETACHED GARAGE (new or addition)	\$0.61	\$29,900.00
YAMHILL-CARLTON SD1	COMMERCIAL (new or addition)	\$0.61	\$29,900.00
<b><i>YAMHILL-CARLTON SD1</i></b>	<b><i>Hardship dwellings are <u>exempt</u> from Construction Excise Tax</i></b>		

DAYTON SD 8	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition)	\$1.20	N/A
DAYTON SD 8	DETACHED GARAGE (new or addition)	\$0.60	\$29,900.00
DAYTON SD 8	COMMERCIAL (new or addition)	\$0.60	\$29,900.00

MCMINNVILLE SD 40	SINGLE FAMILY RESIDENCE with ATTACHED GARAGE (new or addition) – first 600' exempt	\$1.41	N/A
MCMINNVILLE SD 40	DETACHED GARAGE (new or addition) – first 600' exempt	\$1.41	\$35,200.00
MCMINNVILLE SD 40	COMMERCIAL (new or addition)	\$0.70	\$35,200.00

Where an existing residential or non-residential use is **removed from a property** (in part to in total), a credit towards the CET for the new use shall be applied based on the square footage and use of existing building. No CET credit shall be applied if there is no record of the square footage of the existing use.