

## COMMERCIAL & INDUSTRIAL CHECK LIST

City of Hood River	Phone: (541) 387-5202	Fax: (541) 387-5222
Building Department	Inspection Message Line:	(541) 387-5211
1200 18 <sup>th</sup> Street	Dave Flemings, City Building Official	(541) 758-1302
Hood River, OR 97031	<a href="mailto:dflemings@claircompany.com">dflemings@claircompany.com</a>	
Mailing Address	Jesse Birge, Plans Examiner/Inspector	(541) 387-5209
211 2 <sup>nd</sup> Street	<a href="mailto:jesse@ci.hood-river.or.us">jesse@ci.hood-river.or.us</a>	
Hood River, OR 97031	Nikki Gross, Administrative Assistant	(541) 387-5202
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### Code of Reference: 2014 Oregon Structural Specialty Code and 2014 Oregon Mechanical Specialty Code

The City of Hood River would like to help you receive your building permit in a timely fashion by providing you with this checklist to inform you of what is required for processing your permit. Additional information may be required on a case by case basis. **Please fill out and return this checklist with your permit application.**

**Applicant Name:** \_\_\_\_\_ **Address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **E-mail:** \_\_\_\_\_

**Property location:** \_\_\_\_\_ **Map & Tax Lot No.:** \_\_\_\_\_

All building plans for new site-built construction, additions to existing structures or structural alterations thereof shall meet or exceed a live snow load condition of not less than the required snow load condition set as per Section 1609 of the OSSC, a wind load condition between 125 – 145 mph (Exposure will vary depending on location) and Seismic Design Category D. (Snow load condition must be included during seismic analysis). Perimeter concrete footings for all permanent structures within this jurisdiction are required to extend to not less than 24 inches below exterior finished grade. Manufactured Roof Trusses to be designed and certified for above specified loading conditions by engineer licensed to practice in the State of Oregon. Certified truss specifications for the above specified loading conditions shall be submitted for review and approval prior to truss fabrication, preferably at time of permit application, unless a deferred submittal is requested. Must be drawn to a legible scale.

1. \_\_\_ **Copy of the latest deed of record.**
2. \_\_\_ **Three copies of a site plan and or grading/fill plan** is required of the entire property with dimensions of boundaries, contours/elevation, lot square footage and north arrow. The location of proposed or existing structures, distance between buildings, trees, dimensions of proposed parking lots and fences needs to be indicated and to scale.

- 3.\_\_\_\_ Three copies of building plans** (to scale) must include 3a thru 3i and elevations. New construction must have plans stamped by a certified architect and/or engineer licensed in the State of Oregon. Interior remodels may not require an engineer’s stamp unless the plans indicate structural changes.
- 3a\_\_\_\_ Foundation plan;** includes footing size, wall height, section and reinforcing details. Type of construction (i.e. masonry, concrete or monolithic slab footing). Basement, foundation or retaining walls with more than four (4) feet of backfill (measured from bottom of footings) or with a surcharge will be required to be designed by a licensed engineer practicing in the State of Oregon. Minimum design loads for retaining walls are as follows;  
Soil bearing pressure = 1500 psf  
Sliding friction factor = .35  
Active pressure = 35 pcf (Cantilevered retaining wall)  
Active pressure (At Rest) = 60 pcf (Restrained retaining wall)  
Passive pressure = 200 pcf
- 3b\_\_\_\_ Floor plan;** with room use identified. All windows and doors must be shown. All levels (if basements are to be included, indicate whether area is proposed to be “conditioned space”). **If an addition to an existing building or change in traffic pattern a copy of the existing plan is required.**
- 3c\_\_\_\_ Floor framing plan;** plan for each floor (post and beam or joist with size, spacing and direction of run (if applicable). Species and grade information of proposed framing material. Engineered framing materials such as wooden I-beams or glu-lam beams to be identified as to size, type, location, grade and brand (if applicable)
- 3d\_\_\_\_ Structure must meet 2014 Oregon Energy Efficiency Specialty Code.** Comcheck forms shall be completed and submitted for review to verify that the structure will meet the requirements of the Oregon Energy Efficiency Specialty Code in regard to building envelope, mechanical systems, service water heating and electrical power and lighting systems. These forms can be obtained on the Oregon Energy website at <https://energycode.pnl.gov/COMcheckWeb/>
- 3e\_\_\_\_ Ceiling/roof framing plan;** or truss lay-out with reactions from truss manufacturer. Engineered trusses required to be designed and certified by an engineer licensed to practice in the State of Oregon. Truss specification and certifications to be submitted for review and approval prior to fabrication. Beams supporting combined roof and floor loads, or other beams or girder trusses will be required to be designed and certified by a licensed engineer. If roof is to be stick-framed, identify species and grade of proposed framing materials as well as size, spacing and location. Engineered framing material such as wooden I-beams or glu-lam beams to be identified as to size, type, location, grade and brand (if applicable).
- 3f\_\_\_\_ Complete building cross sections;** cross sections and special sections must be indicated. Show construction details of floor and wall framing member, ceiling height; R-values of floor, wall and ceiling insulation; show sections through stairs, including headroom clearance.

**3g**\_\_\_ **Construction details;** must indicate structural members, insulation, sheathing, siding, roofing, bracing and dimensions. Construction details identifying exterior membrane between framing members and sheathing, interior vapor barrier (approved v.b. paint or visqueen).

**3h**\_\_\_ **Mechanical information;** include location of ventilation fans, hot water heaters, identification of heat source, BTU input rating, method of exhaust ventilation and etc. Product information on all equipment must be available for review if requested. Structural calculations for the placement of roof-top mounted units may apply. Comcheck forms shall be submitted for review in regard to the building mechanical system. These forms can be obtained on the Oregon Energy website at <http://www.energycodes.gov/comcheck/download.stm>

**3i**\_\_\_ **Fire sprinkler plan (location of smoke detectors and /or dampers);** all smoke detectors and dampers must be indicated on plans. Smoke detectors must be hard-wired with battery auxiliary power capability. Fire sprinkler plans must be submitted for review and approval prior to installation and designed by an Oregon licensed engineer.

**S.107.2.2 Fire protection system shop drawings.** Shop drawings for the fire protection system(s) shall be submitted to indicate conformance to this code and the construction documents shall be approved prior to the start of system installation. Shop drawings shall contain all information as required by the referenced installation standards in Chapter 9.

**4.**\_\_\_ **Plumbing and electrical detail;** Provide plumbing details such as location of fixtures (i.e. hose bibbs, water heaters, kitchen and bathroom fixtures). Clearly distinguish existing from new plumbing fixtures. Electrical detail needs to be available.

**5.**\_\_\_ **Utilities;** location of existing and proposed private and public utilities (sanitary, storm, water, power, gas, tv and telephone). All utilities must be underground.

**6.**\_\_\_ **Backflow Prevention;** approved backflow prevention devices are required on all irrigation systems and services 2" in diameter or larger. Devices must be tested upon installation and annually thereafter.

**7.**\_\_\_ **Water and Sewer Connections;** location and size of existing and proposed private and public services must be indicated on the site plan. City Public Works is responsible for installation of all new water services. The sewer lateral is the responsibility of the applicant.

**8.**\_\_\_ **Work within the City Right-of-Way;** any work within the City right-of-way requires an additional permit. Street cuts require a deposit or bond in the amount determined by the City Engineering Department. Construction Site permits shall be issued for sewer and storm connections, curbs, gutters, driveway approach, tree removal, sidewalk and any other type of construction within the City right-of-way.

**9.**\_\_\_ **Drainage;** storm drainage is required to be routed into an existing city system or another approved site. Proposed elevations or contours in sufficient detail to show all cuts, fill, slopes and drainage are required.

10. **Sidewalks, curbs, gutters;** existing curbs with elevations, sidewalk location (existing and proposed), proposed driveway(s) and off-street parking area should be indicated on the site plan.
11. **ADA accessibility;** an accessible route will be required to be provided from the adjacent public way to an accessible entry and from accessible parking to an accessible entry. Accessible parking shall be in conformance with ORS 447.233 (5) – (7) and S.1106.1 of the above referenced code. An accessible route is required within the structure from accessible entry to all areas of primary function.
12. **Extensions of City utilities;** extensions, adjustments or modifications of City streets or utilities must comply with the City of Hood River’s Engineering Standards. A Construction Agreement must be completed prior to issuance of permit. A copy of the engineered plans is required to be submitted for review and approval.
13. **Recording of Legal Documents;** all legal documents that pertain to the project are to be recorded at the County prior to issuance of the building permit. This includes Temp of Use of City Owned Property, Easements, Agreement for Improvements, Waiver of Remonstrance, etc.
14. **ODOT permits;** copies of all approved ODOT permits or traffic studies are required to be submitted to the City before issuance of this permit.
15. **Sign permits;** a separate permit will be required for signage.

**Permit fees:**

**All permit fees, state surcharge, plan review and fire & life safety are based on “value” of the submitted project. Below is a list of miscellaneous city administrative fees.**

- 86.00 Construction Site Permit (if applicable)**
- 154.00 Construction Site Permit (if involves street cut) a degradation fee may apply.**
- 205.00 Planning**
  - Engineering based on value of project**
  - Fire Department based on value of project**
  - Water and Sewer connections are based on water meter size**
  - Storm SDC .26 cents per sq. ft. (per footprint) including all hardsurfacing and walkways.**
  - Transportation fee (if applicable)**
  - HR County School Excise Tax .60 per sq. ft. (if applicable)**

### **107.3.4 Design professional in responsible charge.**

**107.3.4.1 General.** When it is required that documents be prepared by a registered design professional, the building official shall be authorized to require the owner to engage and designate on the building permit application a registered design professional who shall act as the registered design professional in responsible charge. If the circumstances require, the owner shall designate a substitute registered design professional in responsible charge who shall perform the duties required of the original registered design professional in responsible charge. The building official shall be notified in writing by the owner if the registered design professional in responsible charge is charged or is unable to continue to perform the duties.

The registered design professional in responsible charge shall be responsible for reviewing and coordinating submittal documents prepared by others, including phased and deferred submittal items, for compatibility with the design of the building.

**107.3.4.2 Deferred submittals.** For the purpose of this section, deferred submittals are defined as those portions of the design that are not submitted at the time of the application and that are to be submitted to the building official within a specified period.

Deferral of any submittal items shall have the prior approval of the building official. The registered design professional in responsible charge shall list the deferred submittals on the construction documents for review by the building official.

Documents for deferred submittal items shall be submitted to the registered design professional in responsible charge who shall review them and forward them to the building official with a notation indicating that the deferred submittal documents have been reviewed and been found to be in general conformance to the design of the building. The deferred submittal items shall not be installed until the deferred submittal documents have been approved by the building official. [See ORS 455.467 (3) above].

**107.3.5 State fire and life safety plan review, occupancies to be reviewed.** ORS 479.155 (2) requires submission of plans for review and approval of certain occupancies.

Unless exempted by the Building Codes Division through delegation of the fire and life safety plan review program, the owner shall submit to the building codes administrator two copies (or, when required, an additional copy shall be submitted for local government use) of a plan or sketch drawn clearly and to scale showing information as set forth in Section 107.3.5.1 for review and approval prior to beginning construction or alteration.

Fire and life safety plan review is required for the following occupancies:

1. Group A occupancies.
2. Group B occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement.
3. Group E occupancies.
4. Group F occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6097 mm) in height, or with a basement.

5. Group H occupancies of 1,500 sq. ft. (139 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement.
6. Group I occupancies.
7. Group M occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement.
8. Group R, Division 1, 2 and 4 occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement over 1,500 sq. ft. (139 m<sup>2</sup>).
9. Group S, Division 1, 2 and 3 occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement.
10. Group U, Division 1 occupancies over 4,000 sq. ft. (372 m<sup>2</sup>) or more than 20 feet (6096 mm) in height, or with a basement.

Two copies of a plot plan for the occupancies listed above shall be submitted for the placing of prefabricated structures to show the relationship of all adjacent buildings and their exitways.

**ORS 479.155 (2)** is not a part of this code but is reproduced here for the reader's convenience.

**479.155 Plan of proposed construction or alteration; declaration of value; fee; approval of plan; effect of approval; rules.**

(2) Prior to construction or alteration of a hospital, public building as defined in ORS 479.168, public garage, dry cleaning establishment, apartment house, hotel, bulk oil storage plant, school, institution as defined in ORS 479.210, or any other building or structure regulated by the State Fire Marshal for use and occupancy or requiring approval by the State Fire Marshal pursuant to statute, the owner shall submit to the director two copies of a plan or sketch showing the location of the building or structure with relation to the premises, distances, lengths and details of construction as the director shall required. A filing is not required with respect to any such building or structure in any area exempted by order of the State Fire Marshal pursuant to ORS 476.030. Approval of the plans or sketch by the director is considered approval by the State Fire Marshal and satisfies any statutory provisions requiring approval by the State Fire Marshal.

**Separate permits required for signs and fire protection systems.**

**Applicant Name** \_\_\_\_\_

**Permit No.** \_\_\_\_\_

**Site Address** \_\_\_\_\_

The below subcontractor's list must be completed and reviewed by the building department prior to construction.

Name:	Address:	License No.:	Phone No.:
<b>General Contractor:</b>			
<b>Excavation:</b>			
<b>Concrete/Flatwork:</b>			
<b>Foundation:</b>			
<b>Framing:</b>			
<b>Insulation:</b>			
<b>Sheetrock:</b>			
<b>Mechanical:</b>			
<b>Electrical:</b>			
<b>Plumbing:</b>			
<b>Misc./Finish</b>			

### CITY OF HOOD RIVER - CONSTRUCTION REQUIREMENTS

Work within the City of Hood River or the Urban Growth Area involving City right-of-way and/or City utilities requires the following:

- Compliance with pre-application, conditional use and building permit requirements. City standard details are to be incorporated into the plans.
- Compliance with Oregon Health Division (OHD), Department of Environmental Quality (DEQ), Division of State Lands (DSL), Occupational Safety and Health Administration (OSHA) or other State and Federal requirements.
- Compliance with American Public Works Association (APWA) standards.
- Provide a Prequalification Application for the underground contractors with a minimum of five (5) years of responsible experience with municipal utilities.
- Sign a Construction Agreement.
- Provide a Performance Bond to cover any proposed City utility and street work in the amount of an Oregon licensed engineer's estimate, plus twenty percent (20%).
- Have a preconstruction meeting with contractor's and pertinent subcontractor's representatives
- Necessary easements to be granted and recorded at the County prior to construction.
- Application and approval of a Permit for Work Within City Right-of-Way.
- Contractor's project representative must be on site at all times during construction.
- Set of City-approved plans must be on site at all times. Said plans are to be signed and stamped by an Oregon licensed engineer and approved, as required, by other agencies and stamped with the approval of the City Engineer.
- Provide **48-hour notice** to the Underground Utility Notification Center (**811**) prior to any construction.
- Utilities need to remain in service at all times, except for any required shut downs. Applicant is responsible for giving **48-hour notice** to the City and the affected property owners of any shut down of utilities. All work must be coordinated with the City Public Works crew and the crew will shut down the mains upon said notice.
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- Provide City with any sampling and test reports, including video tapes of sanitary and storm sewer line installation.
- Provide City with "as-builts", certified by the Project Engineer, in both hard copy and AutoCAD format disk.



**City of Hood River Fire Department  
Fire Marshal, (541) 386-6782**

Submittal of Fire Pre-planning Documents. (404) Data to be included – Locations of:  
*The Hood River Fire Department develops Pre-Plan Drawings of commercial and multifamily buildings in order to improve our preparedness to respond to emergency situations in such buildings. In order to assist the Fire Department with this program, all new commercial and multifamily buildings built or re-built in the City of Hood River will need to submit one (1) copy of the following construction documents on a CD-ROM (Labeled with **FIRE MARSHAL, Building Name & Address**)*

A. Floor Plan: (.pdf format)

1. Footprint of the building including location of.
  - a. Stairwells and access points to stairwells
  - b. Building Lobby
  - c. Elevator Lobby(s)
  - d. Fire Alarm Control Panel/Sprinkler Riser Rooms
  - e. Deferred Construction Submittals
    1. Remote Fire Alarm Annunciator Panels
    2. Smoke Control Panels
    3. Standpipe outlets

Summary of Deferred Submittals \*\*

- Remote Fire Alarm Annunciator Panels
- Smoke Control Panels
- Standpipe Locations

\*\* To be provided before issuance of final Fire Department Signoff



## HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: May 13, 2015

TO: Board of Directors  
FR: Saundra Buchanan, Chief Financial Officer  
RE: Adoption of Construction Excise Tax Rate

### EXPLANATION:

The District currently imposes a school construction tax on new construction measured by the square footage of improvements per ORS 320.170. The School Construction Tax FY 2014 Release by the Oregon Department of Revenue describes the school construction tax and the indexing of the tax rate limits, which began in 2009 and is included for your reference. The indexed tax rate limits for fiscal year 2015-16 are not available yet from the Department of Revenue.

Background: Passed in 2007, SB 103.6 allowed school districts to impose a tax on new construction measured by the square footage of improvements (affordable housing, public buildings, agricultural buildings, hospitals, private schools, and religious facilities are exempt). SB 1036 defined and required revenues to be used for capital improvements. Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code. An intergovernmental agreement with local governments collecting the tax is required and collection expenses are limited to 4% of tax revenue. DCBS is allowed to establish an administration fee of 0.25% of tax revenue. School districts with construction tax revenue are required to develop long-term facility plans, which our school district is currently engaged in. Construction taxes may be used for repayment of capital improvement debt.

Tax Limit Calculations: SB 1036 set tax rate limits of \$1 per square foot for residential use and \$0.50 for nonresidential use, along with a \$25,000 tax limit on nonresidential properties. Beginning in 2009, tax rates were indexed to inflation using the Engineering News-Record Construction Cost Index. As prescribed in statute, DOR is responsible for updating tax rate limits and notifying affected districts. To notify affected districts, DOR has partnered with Department of Education who receives updated limit calculations from DOR and notifies the affected districts.

Tax rate limits by fiscal year:

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Residential*	1.00	1.05	1.07	1.11	1.14	1.17
Non-Residential*	0.50	0.53	0.54	0.55	0.57	0.58
Non-Residential Max	\$25,000	\$26,400	\$26,800	\$27,700	\$28,400	\$29,200
*Dollars per square foot						

Since adopting the school construction tax, the Hood River County School District has been collecting the original residential rate of \$1.00 per square foot and non-residential rate of \$0.50 per square foot. To implement the tax indexed tax rate limits as set by Department of Revenue, it is recommended that the Board adopt a motion that will approve the tax rate limits. This will allow the agencies who collect the tax on behalf of the District to begin using the updated rates. For example, if the District had collected the indexed rate allowed by law in 2013-14, it would have collected an additional 14% or \$31,976 more than the \$228,401 that was collected in that year.

The District's current construction excise tax forms are included in the City of Hood River permit application packages. The District's forms are included in the Hood River County Building Application Packet available online through the Hood River County Building Services website. Hood River County also processes building permits for the City of Cascade Locks.

**PRESENTERS:** Sandra Buchanan, Chief Financial Officer

**SUPPLEMENTARY MATERIALS:** School construction tax information and forms

**RECOMMENDATION:** Administration recommends the Board approve a motion to adopt the current school construction tax rates as set by the Oregon Department of Revenue and index the rates annually to the limits set by the State.

**PROPOSED MOTION:** I move to adopt the current school construction tax rates as set by the Oregon Department of Revenue and index the rates annually to the limits set by the State.



**Issue:** Indexing of School Construction Tax Limits  
**Statute Reference:** ORS 320.170  
**Last Updated:** June 25, 2015

**Background:**

Passed in 2007, SB 1036 allowed school districts to impose a tax on new construction measured by the square footage of improvements (affordable housing, public buildings, agricultural buildings, hospitals, private schools, and religious facilities are exempt). SB 1036 defined and required revenues to be used for capital improvements. Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code. An intergovernmental agreement with local governments collecting the tax is required and collection expenses are limited to 4% of tax revenue. DCBS is allowed to establish an administration fee of .25% of tax revenue. School districts with construction tax revenue are required to develop long-term facility plans. Construction taxes may be used for repayment of capital improvement debt.

**Tax Limit Calculations:**

SB 1036 set tax rate limits of \$1 per square foot for residential use and \$0.50 for nonresidential use, along with a \$25,000 tax limit on nonresidential properties. Beginning in 2009, tax rates were indexed to inflation using the Engineering News-Record Construction Cost Index. As prescribed in statute, DOR is responsible for updating tax rate limits and notifying affected districts. To notify affected districts DOR has partnered with Department of Education who receives updated limit calculations from DOR and notifies the affected districts.

Tax rate limits by fiscal year:

Fiscal Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Residential*	1.07	1.11	1.14	1.17	1.20	1.23
Non-Residential*	0.54	0.55	0.57	0.58	0.60	0.61
Non-Residential Max	26,800	27,700	28,400	29,200	29,900	30,700

\* Dollars per square foot

## Hood River County School District Construction Excise Tax Information

### What Is the Construction Excise Tax for Hood River County District?

The Oregon Legislature passed a law in 2007 (ORS 320.170 — 320.189) that provides a financial tool to help school districts pay for a portion of the cost for new, updated or expanded facilities as it relates to residential and business development in the community.

### What Does the Tax Pay For?

The excise tax revenue can only be used for "capital improvements," including:

- Acquisition of land
- Construction, reconstruction, or improvement of school facilities
- Acquisition or installation of equipment, furnishings or other tangible property
- Payment for architectural, engineering, legal or similar costs related to capital improvements or any other expenditure for assets that have a useful life of more than one year
- Payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements
- Payment of obligations issued to finance or refinance capital improvements as defined above.

### Who Has to Pay and When?

The tax is required to be paid by the developer or property owner who is developing property within Hood River County School District boundaries. The tax is paid when a permit is issued by Hood River County, the City of Hood River or the City of Cascade Locks.

### Who Is Exempt from Paying the Tax?

The following are exempt from the Construction Excise Tax:

- Private school improvements
- Public improvements as defined in ORS 279A.010
- Residential housing that is guaranteed to be affordable (under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 80% of the median household income for the area in which the construction tax is imposed, for a period of at least 60 years following the date of construction for residential house)
- Public or private hospital improvements
- Improvements to religious facilities primarily used for worship or education associated with worship
- Agricultural building as defined by ORS 455.315
- Long term care facilities operated by a not-for-profit corporation, as defined in ORS 442.015
- Residential care facilities operated by a not-for-profit corporation, as defined in ORS 443.400
- Continuing care retirement communities operated by a not-for-profit corporation, as defined in ORS 101.020

### How Much Is the Tax?

In Hood River County, the rate is tied to the Oregon Department of Revenue Index. For the year 2014-15, the rate is \$1.17 per square foot on residential construction and 58 cents per square foot on non-residential construction. For non-residential construction only, the excise tax is limited to \$29,200 per building permit or \$29,200 per structure, whichever is less.

## Hood River County School District Construction Excise Tax Information

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### Whom Can I Contact for More Information?

If you have additional questions, you may contact the Hood River County School District's Chief Financial Officer via e-mail at: [saundra.buchanan@hoodriver.k12.or.us](mailto:saundra.buchanan@hoodriver.k12.or.us) or by phone: (541) 387-5010.

### Collection Methodology

1. For purposes of calculating the Construction Excise Tax, residential uses shall include:

- Single-unit houses
- Multiple-unit houses
- Non-transient boarding houses
- Adult foster care homes and congregate living facilities
- Dormitories (as defined in State Building Code)
- Manufactured dwellings
- A residential building moving from one property to another

2. Residential square footage measurements shall be made in accordance with guidelines established by the State of Oregon Building Codes Division. Square footage shall include the gross floor area of the structure including unfinished basements and bonus rooms. Gross floor area shall not include:

- Garages
- Carports
- Covered walkways
- Exterior decks
- Covered porches and patios
- Sunrooms
- Accessory structures such as garden sheds, shops, ramadas and other similar outbuildings

3. Residential and non-residential additions and alterations are exempt.

4. Hotels, motels, and transient boarding houses shall be considered non-residential uses.

5. Square footage of non-residential uses shall include the gross floor area of the building or addition measured in accordance with guidelines established by the State of Oregon Building Codes Division. When measurements refer to an interior or exterior wall and no wall exists, measurements shall include the useable area under the horizontal projection of the roof or floor above.

6. A manufactured home that replaces an existing manufactured home in a manufactured home park is exempt.

7. A moved building, if it is being moved to another location on the same property, is exempt.

8. Where an existing residential or non-residential use is removed from a property (in part or in total) within one year of applying for the building permit, a credit towards the tax for the new use shall be applied based on the square footage and use of the existing building. No tax credit shall be applied if there is no record of the square footage of the existing use or if the existing use was not lawfully established. Excise tax credits are non-transferable to other properties beyond the subject tract of land.

9. The Construction Excise Tax shall be applicable to building permit applications received on or after the effective date of the Intergovernmental Agreement (IGA) between the District and City for collecting the tax. Should an increase in the tax be authorized, the new rate shall be applicable to building permit applications received on or after the effective date of the increase.

10. The tax shall not apply to communication towers, water tanks, retaining walls, swimming pools, private bridges, covered play structures, or structures that do not require a building permit.

## **CONSTRUCTION EXCISE TAX Collection Methodology**

1. For purposes of calculating the Construction Excise Tax, residential uses shall include:
  - single-unit houses
  - multiple-unit houses
  - non-transient boarding houses
  - adult foster care homes and congregate living facilities
  - dormitories (as defined in State Building Code)
  - manufactured dwellings
  - a residential building moving from one property to another
2. Residential square footage measurements shall be made in accordance with guidelines established by the State of Oregon Building Codes Division. Square footage shall include the gross floor area of the structure including unfinished basements or bonus rooms. Gross floor area shall not include:
  - Garages
  - Carports
  - Covered walkways
  - Exterior decks
  - Covered porches and patios
  - Sunrooms
  - Accessory structures such as garden sheds, shops, ramadas and other similar out buildings
3. Residential and non-residential additions and alterations are exempt.
4. Hotels, motels, and transient boarding houses shall be considered nonresidential uses.
5. Square footage of non-residential use shall include the gross floor area of the building or addition, measured in accordance with guidelines established by the State of Oregon Building Codes Division. When measurements refer to an interior or exterior wall and no wall exists, measurements shall include the useable area under the horizontal projection of the roof or floor above.
6. A manufactured home is exempt if it: A: replaces an existing manufactured home in a manufactured home park or B: is a Temporary Hardship Manufactured Home.
7. A moved building, if it is being moved to another location on the same property, is exempt.
8. Where an existing residential or non-residential use is removed from a property (in part or in total) within one year of applying for the building permit, 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 or if the existing use was not lawfully established. CET credits are non-transferable to other properties beyond the subject tract of land.
9. The CET shall be applicable to building permit applications received on or after the effective date of the Intergovernmental Agreement (IGA) between the District and County for collecting the CET. Should an increase in the CET be authorized, the new rate shall be applicable to building permit applications received on or after the effective date of the increase.
10. The CET shall not apply to communication towers, water tanks, retaining walls, swimming pools, private bridges, covered play structures, or structures that do not require a building permit.
11. Requests for refunds must be in writing and submitted to the District not more than 12 months from the date the CET was paid.

For more information, contact Sandra Buchanan, Chief Financial Officer at (541) 387-5010

**Hood River County School District  
CONSTRUCTION EXCISE TAX FORM**

Permit # _____ Map and Tax Lot of Property _____	
Owner Name (print) _____	Phone _____
Applicant Name (print) _____	Phone _____
Applicant Address _____	
Applicant Signature _____	Date _____

**CONSTRUCTION CATEGORY:**

**Residential Construction:** Excise tax of ~~\$1.17~~<sup>1.20</sup> per square foot for new or replacement residential structures.

**Commercial or Industrial Construction:** Excise tax of ~~58~~<sup>60</sup> cents per square foot for new or replacement commercial or industrial structures up to a maximum of \$29,200.

**CONSTRUCTION EXCISE TAX CALCULATION (see back for details):**

Residential square footage of construction \_\_\_\_\_ x ~~\$1.17~~<sup>1.20</sup> = \$ \_\_\_\_\_

Commercial/industrial square footage of construction \_\_\_\_\_ x ~~\$0.58~~<sup>60</sup> = \$ \_\_\_\_\_

Less Square footage of existing building if replacement permit \_\_\_\_\_ x \$ \_\_\_\_\_ = (\$ \_\_\_\_\_)

**Total Construction Excise Tax Due \$ \_\_\_\_\_**

**Make check payable to Hood River County School District**

**CONSTRUCTION EXCISE TAX EXEMPTIONS**

**Please indicate if any of the following exemptions apply to the imposition of the Construction Excise Tax to your building permit:**

- An addition to a pre-existing residential or commercial structure.
- A manufactured home that replaces an existing manufactured home in a manufactured home park.
- Temporary Hardship Manufactured Homes.
- Private School Improvements.
- Public Improvements (as defined in ORS 279A.010).
- Residential housing that is guaranteed to be affordable (under US Department of HUD guidelines).
- Public or Private hospital improvements.
- Improvements to religious facilities primarily used for worship or education associated with worship.
- Agricultural buildings as defined in ORS 455.315(2)(a).
- Accessory structures.
- Non-profit operated care facilities as described in ORS 320.173(7).

**TOTAL SQUARE FOOTAGE OF EXEMPTED CONSTRUCTION: \_\_\_\_\_ SQ. FT.**

For more information, contact Sandra Buchanan, Chief Financial Officer at (541) 387-5010