CLAIM FOR EXEMPTION
GREATER ALBANY PUBLIC SCHOOL DISTRICT 8j
LINN COUNTY
CONSTRUCTION EXCISE TAX

Claimant is:

☐ Person _____
(Name)

☐ Entity _____
(Name)

If an entity, please circle the correct entity: (LLC, partnership, corporation, _____)
other

The claim for exemption is because the construction project is for:

☐ Private school improvements.

☐ Public improvements as defined in ORS 279A.010.

☐ Affordable housing under guidelines of USHUD for households that earn no more than 80% of the household income and the construction is within the period of 60 years from the date of the initial construction of the residential house.

☐ Private or public hospital improvements.

☐ Improvements to religious facilities, primarily for worship or education.

☐ Agricultural buildings as defined in ORS 455.315(2)a.

☐ A nonprofit corporation. Please attach a letter of determination of 501(C)(3) status from I.R.S.

☐ Improvements involving an existing residential structure. (Attach supporting information.)

☐ Improvements involving a detached non-occupied residentially related building (such as a garage, shop or barn) on a lot with an existing residential structure. *(Attach supporting information)*

☐ The square footage of a replacement structure to a formerly existing residential or non-residential structure which is equal to or less than the amount of square footage in the removed structure. *(Attach supporting information)*

☐ Equine facilities as defined by ORS 455.315(2)(d).

☐ Medical hardship dwellings

☐ Temporary structures

The term "residential structure" means single family dwelling.

The purpose of the construction is to: _____
_____
_____
_____

Location: The property is located at:

Township ____ Range ____ Direction ____ Section ____ Subsection __ __ Tax Lot No.____

CERTIFICATION: Under penalties of perjury, I hereby certify that the above-referenced project is not subject to the construction excise tax. With this certification, I am avoiding paying the construction excise tax. If this application is false, not only will I be subject to prosecution for the felony of perjury, I am also guilty of the crime of theft.

Dated:_____ _____
(Signature)

The Greater Albany Public School District has the right to contest the claim of exemption and the claim of exemption will be tried in the Circuit Court for the County in which the real property is located. If the applicant is not successful, the school district shall be entitled to recover the tax due, plus interest from the date when due at the rate of 1% per month, or any portion of a month, together with all costs, including but not limited to, any expert witness fees, attorney fees and all other costs and expenses as allowed by law, whether by administrative rule, statute or rule of civil procedure.