



# LINCOLN COUNTY SCHOOL DISTRICT

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## LINCOLN COUNTY SCHOOL DISTRICT CONSTRUCTION EXCISE TAX CALCULATION FORM

### Building Permit Applicant

Printed Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone Number: \_\_\_\_\_

Construction Address: \_\_\_\_\_  
\_\_\_\_\_

### Construction Category:

☐ **Residential Space** excise tax of \$1.45 per square foot for new or replacement residential structures. Includes mobile homes including unfinished basements and unfinished areas within said structures.

☐ **Nonresidential Construction Space** excise tax of \$0.72 per square foot for new or replacement nonresidential structures or additions. Includes non-living space such as commercial buildings, garages, outbuildings and accessory buildings. Nonresidential construction excise tax is limited to \$36,100 per building permit or per structure, whichever is less.

### Construction Excise Tax Calculation:

Square footage of Construction.

Residential Space square footage x \$1.45

Nonresidential space square footage x \$0.72

\$ \_\_\_\_\_ Total Construction Excise Tax due (maximum \$36,100 for nonresidential).

Jurisdiction Issuing Building Permit: \_\_\_\_\_ Permit No. \_\_\_\_\_

### Construction Excise Tax Rates effective January 1, 2023

For questions on this tax, please contact Lincoln County School District Facilities & Maintenance Department at 541-336-2058