



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 \$1.63 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 \$0.82 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 \$39,100 per building permit or per structure, whichever is less.

Construction Excise Tax Calculation:

Square footage of Construction.

Residential Space square footage x \$1.63

Nonresidential space square footage x \$0.82

\$ _____ Total Construction Excise Tax due (maximum \$40,800 for nonresidential).

Jurisdiction Issuing Building Permit: _____ Permit No. _____

Construction Excise Tax Rates effective January 1, 2025

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