



Affordable Housing Construction Excise Tax Exemption Application

Directions: This application is to be completed and signed by the property owner when requesting an exemption. The Bureau of Development Services will forward the completed application to the Portland Housing Bureau. The Portland Housing Bureau will then conduct research to verify the exemption.

Exemption Location

Permit Number _____

Address of Planned Construction for Exemption _____

City _____ State _____ Zip Code _____

Exemption Description

Check applicable exemption:

1. 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 a period of at least 60 years following the date of construction of the residential housing.
 - If only portion of the structure is guaranteed to be affordable, identify occupancy classification (_____) and square footage (_____) of area guaranteed to be affordable.
2. Owner occupied residential properties qualifying under the property tax exemption program under Portland City Code Chapter 3.102. Square footage of qualifying area: _____
3. Private school improvements. Square footage of qualifying area: _____
4. Public improvements as defined in ORS 279A.010. Square footage of qualifying area: _____
5. Public or private hospital improvements. Square footage of qualifying area: _____
6. Improvements to religious facilities primarily used for worship or education associated with worship. Square footage of qualifying area: _____
7. Agricultural buildings, as defined in ORS 455.315 (2)(a). Square footage of qualifying area: _____
8. Facilities operated by a not-for-profit corporation and that are:
 - a. Long term care facilities, as defined in ORS 442.015;
 - b. Residential care facilities, as defined in ORS 443.400; or
 - c. Continuing care retirement communities, as defined in ORS 101.020
 Square footage of qualifying area: _____

Until June 30, 2018, no tax shall be imposed under this Chapter 6.08 on accessory dwelling units as defined by PCC 33.910.

Application for any of the above exemptions provides consent for the City to audit the applicant's records to verify the legal status and compliance with the exemption prerequisites.

Applicant Information

Applicant's Name _____

Address _____

City _____ State _____ Zip Code _____

Phone (wk) _____ Phone (hm) _____ email _____

I do hereby certify that by signing I am verifying eligibility for the above Exemption to the City of Portland CET.

Authorized Signature

Title

Date