

Construction Excise Tax (CET)		Notes
School Construction Excise Tax (CET)- Imposed on improvements to real property that result in a new structure or additional square footage in an existing structure. See exemptions in ORS 320.173	Ordinance 900: **Residential \$1.41 per sq. ft. **Nonresidential \$.70 per sq. ft. (non residential max \$35,200)	ORS 320.170 Oregon Dept. of Revenue will determine adjusted rates and report to the School.
System Development Charges (SDC)		
Water		Increased 1.6% per
(based on water meter size)		ENR 20 City Annual Ave CCI as of Dec 2024
5/8"	\$10,579.78	See Resolution 21-05
3/4"	\$10,579.78	See Resolution 17-1617
1"	\$17,632.96	
1.5"	\$35,265.92	
2"	\$56,425.47	
3"	\$105,797.75	
4"	\$176,329.59	
6"	\$352,659.17	
8"	\$564,254.68	
Wastewater		Increased 1.6% per
(based on water meter size)		ENR 20 City Annual Ave CCI as of Dec 2024
3/4"	\$5,831.01	See Resolution 15-24
1"	\$5,831.01	See Resolution 17-1617
1"	\$9,717.86	
1.5"	\$19,434.36	
2"	\$31,094.98	
3"	\$62,189.95	
4"	\$93,898.45	
6"	\$187,798.21	
8"	\$300,476.34	
Parks		Increased 1.6% per
(based on type of residential development)		ENR 20 City Annual Ave CCI as of Dec 2024
Single Family	\$2,635.65	See Resolution 639
Multi-Family (per unit)	\$1,937.98	See Resolution 17-1617
Manufactured Home in a Park	\$2,064.81	
Stormwater		Increased 1.6% per
(based on Equivalent Service Unit;		ENR 20 City Annual Ave CCI as of Dec 2024
ESU=2,750 sq. ft. of impervious surface)		Resolution 708; Resolution 17-1617
Single Family	\$682.38	1-ESU, Updated per Ordinance 915
Multi-Family & Commercial	Based on ESU	per ESU

Transportation		Increased 1.6% per
		ENR 20 City Annual Ave CCI as of Dec 2024
		See Resolution 15-11
		See Resolution 18-07
ITE Land Use Code/Category		See Resolution 17-1617
Port and Terminal (Land Uses 000-099)	TOTAL SDC PER UNIT	Unit*
010 Waterport/Marine Terminal**	\$44,061.13	/Berth
021 Commercial Airport	\$14,770.96	/Ave. flights per day
022 General Aviation Airport	\$3,750.54	/Employee
030 Intermodal Truck Terminal	\$16,826.05	/Acre
090 Park-n-Ride Lot with Bus Service	\$1,592.69	/Parking space
093 Light Rail Transit Station with Parking	\$3,185.39	/Parking space
Industrial (Land Uses 100-199)	TOTAL SDC PER UNIT	Unit*
110 General light industrial	\$2,491.80	/T.S.F.G.F.A.
120 General heavy industrial	\$1,746.83	/T.S.F.G.F.A.
130 Industrial park	\$2,183.53	/T.S.F.G.F.A.
140 Manufacturing	\$1,875.27	/T.S.F.G.F.A.
150 Warehousing	\$822.04	/T.S.F.G.F.A.
151 Mini-warehouse	\$667.90	/T.S.F.G.F.A.
152 High-Cube Warehouse/Distribution Center	\$308.26	/T.S.F.G.F.A.
160 Data center	\$231.20	/T.S.F.G.F.A.
170 Utilities	\$1,952.34	/T.S.F.G.F.A.
Residential (Land Uses 200-299)	TOTAL SDC PER UNIT	Unit*
210 Single family detached housing	\$2,568.86	/Dwelling unit
220 Apartment	\$1,592.69	/Dwelling unit
221 Low-Rise Apartment	\$1,489.94	/Occupied dwelling unit
222 High-Rise Apartment	\$899.10	/Dwelling unit
223 Mid-Rise Apartment	\$1,001.86	/Dwelling unit
224 Rental Townhouse	\$1,849.58	/Dwelling unit
230 Residential condominium/townhouse	\$1,335.81	/Dwelling unit
231 Low-Rise Residential Condominium/Townhouse	\$2,003.71	/Dwelling unit
232 High-Rise Residential Condominium/Townhouse	\$976.17	/Dwelling unit
233 Luxury Condominium/Townhouse	\$1,412.87	/Occupied dwelling unit
240 Mobile home park	\$1,515.63	/Occupied dwelling unit
251 Senior Adult Housing - Detached	\$693.59	/Dwelling unit
252 Senior Adult Housing - Attached	\$642.22	/Dwelling unit
253 Congregate Care Facility	\$436.71	/Dwelling unit
254 Assisted living	\$565.15	/Bed
255 Continuing Care Retirement Community	\$411.02	/Unit
260 Recreational Homes	\$667.90	/Dwelling unit
265 Timeshare	\$1,926.65	/Dwelling unit
270 Residential Planned Unit Development	\$1,592.69	/Dwelling unit

Lodging (Land Uses 300-399)	TOTAL SDC PER UNIT	Unit*
310 Hotel	\$1,541.32	/Room
311 All Suites Hotel	\$1,027.54	/Room
312 Business Hotel	\$1,592.69	/Occupied Room
320 Motel	\$1,207.37	/Room
330 Resort Hotel	\$1,078.92	/Room
Transportation continued		Notes
Recreational (Land Uses 400-499)	TOTAL SDC PER UNIT	Unit*
411 City Park**	\$485.51	/Acre
412 County Park	\$231.20	/Acre
413 State Park**	\$166.98	/Acre
414 Water Slide Park	\$4,932.22	/T.S.F.G.F.A.
415 Beach Park	\$3,339.52	/Acre
416 Campground/Recreational Vehicle Park	\$693.59	/Occupied camp site
417 Regional park	\$513.77	/Acre
418 National Monument	\$1,078.92	/Acre
420 Marina	\$488.08	/Berth
430 Golf course	\$770.66	/Acre
431 Miniature Golf Course	\$847.72	/Hole
432 Golf Driving Range	\$3,211.08	/Tees/Driving Position
433 Batting Cages	\$5,702.87	/Cage
435 Multipurpose Recreational Facility	\$9,196.53	/T.S.F.G.F.A.
437 Bowling Alley	\$4,392.75	/T.S.F.G.F.A.
440 Adult Cabaret	\$99,337.90	/T.S.F.G.F.A.
441 Live Theater	\$51.38	/Seat
443 Movie Theater without Matinee	\$61,652.69	/Movie Screen
444 Movie Theater with Matinee - Fri pm peak hr	\$117,936.47	/Movie screen
445 Multiplex Movie Theater - Fri pm peak hr	\$58,467.30	/Movie screen
452 Horse Racetrack	\$154.13	/Seat
453 Automobile Racetrack - Saturday peak hr	\$719.28	/Attendee
454 Dog Racetrack	\$385.33	/Attendee
460 Arena**	\$8,562.02	/Acre
465 Ice Skating Rink	\$6,062.51	/T.S.F.G.F.A.
466 Snow Ski Area	\$66,790.42	/Lift
473 Casino/Video Lottery Establishment	\$34,499.82	/T.S.F.G.F.A.
480 Amusement Park	\$10,147.01	/Acre
481 Zoo**	\$29,511.09	/Acre
488 Soccer Complex	\$44,107.36	/Field
490 Tennis Courts	\$9,967.19	/Court
491 Racquet/Tennis Club	\$8,605.69	/Court
492 Health/Fitness Club	\$9,068.08	/T.S.F.G.F.A.
493 Athletic Club	\$15,310.42	/T.S.F.G.F.A.
495 Recreational Community Center	\$7,038.68	/T.S.F.G.F.A.

Institutional (Land Uses 500-599)	TOTAL SDC PER UNIT	Unit*
501 Military Base	\$1,001.86	/Employee
520 Elementary School	\$3,108.32	/T.S.F.G.F.A.
522 Middle School/Junior High School	\$3,056.95	/T.S.F.G.F.A.
530 High School	\$2,491.80	/T.S.F.G.F.A.
534 Private School (K-8) - pm peak hour generator	\$16,774.67	/T.S.F.G.F.A.
536 Private School (K-12) - pm peak hour generator	\$14,128.74	/T.S.F.G.F.A.
540 Junior/Community College	\$6,524.91	/T.S.F.G.F.A.
550 University/College	\$2,029.40	/Employee
560 Church	\$1,412.87	/T.S.F.G.F.A.
561 Synagogue	\$4,341.38	/T.S.F.G.F.A.
562 Mosque - pm peak hour generator	\$28,308.86	/T.S.F.G.F.A.
565 Day Care Center	\$31,699.76	/T.S.F.G.F.A.
Institutional (Land Uses 500-599)	TOTAL SDC PER UNIT	Unit*
566 Cemetery	\$2,157.84	/Acre
571 Prison	\$7,475.39	/T.S.F.G.F.A.
580 Museum	\$462.40	/T.S.F.G.F.A.
590 Library	\$18,752.69	/T.S.F.G.F.A.
591 Lodge/Fraternal Organization	\$77.07	/Member
Medical (Land Uses 600-699)	TOTAL SDC PER UNIT	Unit*
610 Hospital	\$2,389.04	/T.S.F.G.F.A.
620 Nursing Home	\$1,900.96	/T.S.F.G.F.A.
630 Clinic	\$13,306.71	/T.S.F.G.F.A.
640 Animal Hospital/Veterinary Clinic	\$12,125.03	/T.S.F.G.F.A.
Office (Land Uses 700-799)	TOTAL SDC PER UNIT	Unit*
710 General office building	\$3,827.60	/T.S.F.G.F.A.
714 Corporate Headquarters Building	\$3,622.10	/T.S.F.G.F.A.
715 Single Tenant Office Building	\$4,469.82	/T.S.F.G.F.A.
720 Medical-dental office building	\$9,170.84	/T.S.F.G.F.A.
730 Government Office Building	\$3,108.32	/T.S.F.G.F.A.
731 State Motor Vehicles Department	\$43,901.86	/T.S.F.G.F.A.
732 United States Post Office	\$28,822.63	/T.S.F.G.F.A.
733 Government Office Complex	\$7,321.26	/T.S.F.G.F.A.
750 Office park - pm peak hour	\$3,801.92	/T.S.F.G.F.A.
760 Research and development center-pm peak hour	\$2,748.68	/T.S.F.G.F.A.
770 Business park - pm peak hour	\$3,236.77	/T.S.F.G.F.A.

Retail (Land Uses 800-899)	TOTAL SDC PER UNIT	Unit*
810 Tractor Supply Store	\$3,596.41	/T.S.F.G.F.A.
811 Construction Equipment Rental Store	\$2,543.17	/T.S.F.G.F.A.
812 Building Materials and Lumber Store	\$11,534.19	/T.S.F.G.F.A.
813 Free Standing Discount Super Store	\$8,045.68	/T.S.F.G.F.A.
814 Variety Store	\$17,519.64	/T.S.F.G.F.A.
815 Free Standing Discount Store	\$6,108.63	/T.S.F.G.F.A.
816 Hardware/Paint Store	\$5,532.82	/T.S.F.G.F.A.
817 Nursery (Garden Center)	\$17,827.90	/T.S.F.G.F.A.
818 Nursery (Wholesale)	\$13,281.02	/T.S.F.G.F.A.
820 Shopping Center	\$4,778.58	/T.S.F.O.G.L.A.
823 Factory Outlet Center	\$5,882.69	/T.S.F.G.F.A.
826 Specialty Retail Center	\$6,961.62	/T.S.F.O.G.L.A.
841 Automobile Sales	\$6,730.42	/T.S.F.G.F.A.
842 Recreational Vehicle Sales	\$6,524.91	/T.S.F.G.F.A.
843 Automobile Parts Sales	\$6,759.19	/T.S.F.G.F.A.
848 Tire Store	\$7,320.40	/T.S.F.G.F.A.
849 Tire Superstore	\$5,420.30	/T.S.F.G.F.A.
850 Supermarket	\$9,436.72	/T.S.F.G.F.A.
851 Convenience Market (Open 24 Hours)	\$43,791.50	/T.S.F.G.F.A.
852 Convenience Market (Open 15-16 Hours)	\$21,637.48	/T.S.F.G.F.A.
853 Convenience Market with Gasoline Pumps	\$21,190.65	/T.S.F.G.F.A.
854 Discount Supermarket	\$11,526.28	/T.S.F.G.F.A.
857 Discount Club	\$10,737.84	/T.S.F.G.F.A.
860 Wholesale Market	\$2,260.60	/T.S.F.G.F.A.
861 Sporting Goods Superstore	\$4,726.71	/T.S.F.G.F.A.
862 Home Improvement Superstore	\$2,633.60	/T.S.F.G.F.A.
863 Electronics Superstore	\$3,121.17	/T.S.F.G.F.A.
864 Toy/Children's Superstore	\$12,818.62	/T.S.F.G.F.A.
865 Baby Superstore	\$4,675.33	/T.S.F.G.F.A.
866 Pet Supply Superstore	\$8,682.75	/T.S.F.G.F.A.
867 Office Supply Superstore	\$8,734.13	/T.S.F.G.F.A.
868 Book Superstore	\$40,639.40	/T.S.F.G.F.A.
869 Discount Home Furnishing Superstore	\$4,033.11	/T.S.F.G.F.A.
872 Bed and Linen Superstore	\$5,702.87	/T.S.F.G.F.A.
875 Department Store	\$4,803.77	/T.S.F.G.F.A.
876 Apparel Store	\$9,838.74	/T.S.F.G.F.A.
879 Arts and Crafts Store	\$15,952.63	/T.S.F.G.F.A.
880 Pharmacy/Drugstore without Drive-Through	\$9,134.87	/T.S.F.G.F.A.
881 Pharmacy/Drugstore with Drive-Through	\$9,673.82	/T.S.F.G.F.A.
890 Furniture Store	\$423.86	/T.S.F.G.F.A.
896 DVD/Video Store	\$34,936.53	/T.S.F.G.F.A.
897 Medical Equipment Store	\$3,185.39	/T.S.F.G.F.A.

Services (Land Uses 900-999)	TOTAL SDC PER UNIT	Unit*
911 Walk-in Bank	\$31,160.30	/T.S.F.G.F.A.
912 Drive-in Bank	\$17,062.38	/T.S.F.G.F.A.
918 Hair Salon	\$3,724.85	/T.S.F.G.F.A.
920 Copy, Print and Express Ship Store	\$19,035.27	/T.S.F.G.F.A.
925 Drinking Place	\$29,130.90	/T.S.F.G.F.A.
931 Quality Restaurant	\$8,177.33	/T.S.F.G.F.A.
932 High-Turnover (Sit Down) Restaurant	\$10,058.06	/T.S.F.G.F.A.
933 Fast-food restaurant without drive-through	\$26,702.36	/T.S.F.G.F.A.
934 Fast-food restaurant with drive-through	\$34,341.48	/T.S.F.G.F.A.
935 Fast-food rest w/drive-thru & no indoor seating	\$12,713.04	/T.S.F.G.F.A.
936 Coffee/donut shop without drive-through	\$41,610.75	/T.S.F.G.F.A.
937 Coffee/donut shop with drive-through	\$45,017.31	/T.S.F.G.F.A.
938 Coffee/donut kiosk	\$78,885.48	/T.S.F.G.F.A.
939 Bread/Donut/Bagel Shop w/o Drive-Thru Window	\$71,928.14	/T.S.F.G.F.A.
940 Bread/Donut/Bagel Shop w/Drive-Thru Window	\$48,782.69	/T.S.F.G.F.A.
941 Quick Lubrication Vehicle Shop	\$13,332.40	/Servicing Position
942 Automobile Care Center	\$7,989.16	/T.S.F.O.G.L.A.
943 Automobile Parts and Service Center	\$11,457.13	/T.S.F.G.F.A.
944 Gasoline/service station	\$12,470.54	/Vehicle fueling position
945 Gasoline/service station with convenience market	\$4,434.57	/Vehicle fueling position
946 Gasoline/service sta w/conv market & car wash	\$8,505.50	/Vehicle fueling position
947 Self-Service Car Wash	\$14,231.50	/Wash stall
948 Automated Car Wash	\$36,272.34	/T.S.F.G.F.A.
950 Truck Stop	\$35,013.59	/T.S.F.G.F.A.
* Abbreviations used in the "Unit" column:		
T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area		
T.S.F.G.L.A. = Thousand Square Feet Gross Leasable Area		
T.S.F.O.G.L.A. = Thousand Square Feet Occupied Gross Leasable Area		
V.F.P. = Vehicle Fueling Position		
**No ITE PM peak hour trip generation for this code/category, the trip generation shown is ITE weekday average divided by ten.		