

Molalla River School District

FY 2026-27 Construction Excise Tax Scenario Estimate

Board Information One-Pager | Residential Rate Scenario: \$1.71 per square foot (estimated)

Purpose. This estimate reproduces the prior CET scenario format for FY 2026-27 using a residential rate of \$1.71 per square foot (estimated). The estimate uses Molalla River School District FY 2025-26 activity through March 31, 2026, annualized with an estimated fourth quarter based on the average of the first three quarters.

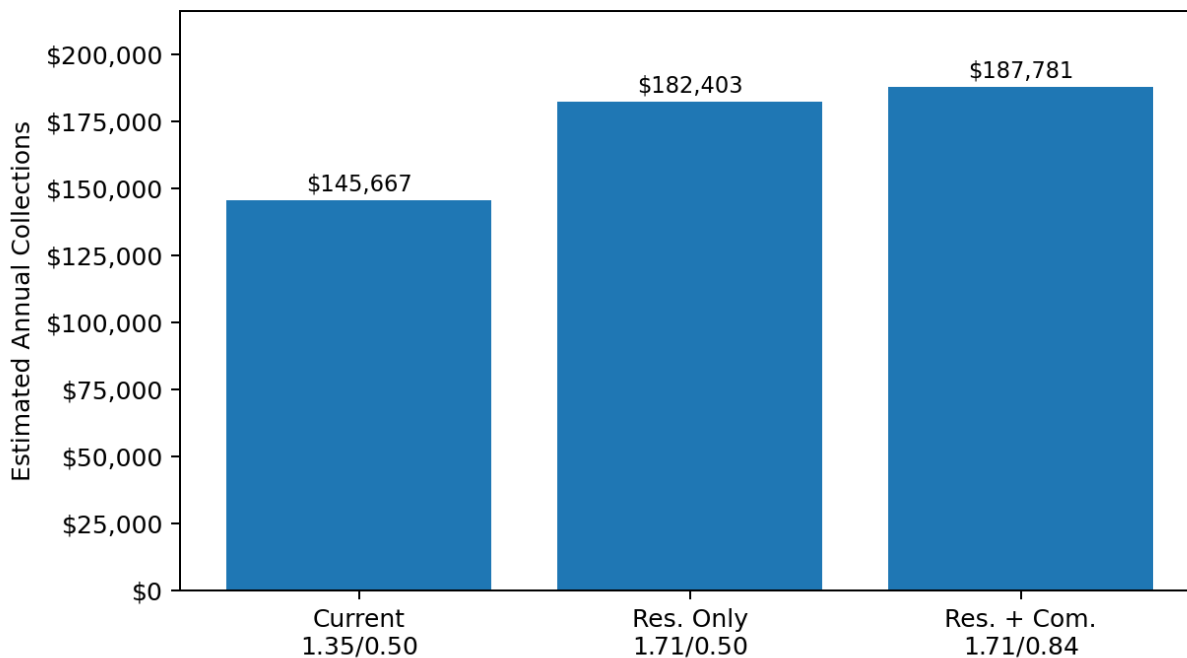
Baseline \$145,667	Residential Only \$182,403	Residential + Commercial \$187,781
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Scenario	Residential Rate	Commercial Rate	Estimated FY 2026-27 Collections	Increase vs. Current	% Increase
Current MRSD Rates	\$1.35	\$0.50	\$145,667	\$0	0.0%
Residential Increase Only	\$1.71 (est.)	\$0.50	\$182,403	\$36,736	25.2%
Residential + Commercial Increase	\$1.71 (est.)	\$0.84	\$187,781	\$42,113	28.9%

Key Observations

- Using the same annualized construction activity, current MRSD rates would generate approximately \$145,667.
- Increasing residential only from \$1.35 to \$1.71, while keeping commercial at \$0.50, would generate approximately \$182,403, an increase of about \$36,736.
- Increasing residential to \$1.71 and commercial to \$0.84 would generate approximately \$187,781, an increase of about \$42,113.
- Estimated annualized activity: 117,860 total square feet, made up of approximately 102,044 residential square feet and 15,816 commercial square feet.

FY 2026-27 CET Scenario Estimate



Methodology and assumptions. The FY 2026-27 estimate assumes the same construction activity and residential/commercial mix as the annualized FY 2025-26 data. The fourth quarter estimate equals the average of the first three quarters. Actual FY 2026-27 collections will vary based on permit volume, project type, exemptions, timing, and adopted rates.

Sources: Clackamas County CET reports for July-September 2025, October-December 2025, January-March 2026, and Clackamas County School District Construction Excise Tax schedule.