

<u>Construction Tax</u>	<u>Residential Construction Tax</u>	<u>Building &amp; Structure Construction Tax</u>	<u>Commercial, Residential, Mobilehome Park Tax</u>	<u>Parkland Impact Dedication/ In-Lieu Fee</u>
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**EXEMPTIONS**

Building constructed for lease to County for multiservice center purposes

Construction by hospitals on hospital property

Construction in Park Center, San Antonio Plaza, Pueblo Uno and Julian-Stockton redevelopment project areas

Construction designed or intended to be solely for religious worship or religiously owned schools

Housing constructed with federal government assistance from certain HUD programs

Low-, very low- and extremely low-income housing with long-term affordability restriction

X			X	
		X	X	
X	X	X	X	
X		X	X	
		X	X	
				X

**REDUCED TAX/FEE LEVEL**

High-rise residential in Downtown Core Area (first 2,500 units)

Second Units

				X
				X

**SUSPENSIONS**

Very low-income housing with long-term affordability restriction (set to expire in 2011 unless renewed)

X	X	X	X	
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**EXPIRED SUSPENSIONS/EXEMPTIONS**

Downtown Core & Frame Areas -- Total exemption

Downtown Core & Frame Areas -- Reduced Fee Level

Construction in Downtown central incentive zone

Construction in the Enterprise Zone

Edenvale Silicon Valley South Industrial Incentive Zone

Evergreen Specific Plan Fire and Housing Incentive Zone

Solar building service equipment

Small businesses

High-rise residential in Downtown Core Area

Special incentive industrial use tenant improvements

Office use tenant improvements in the Downtown Core Area

				X
				X
X	X	X	X	
X	X	X	X	
X		X		
X	X	X		
X		X	X	
		X	X	
		X		
		X		