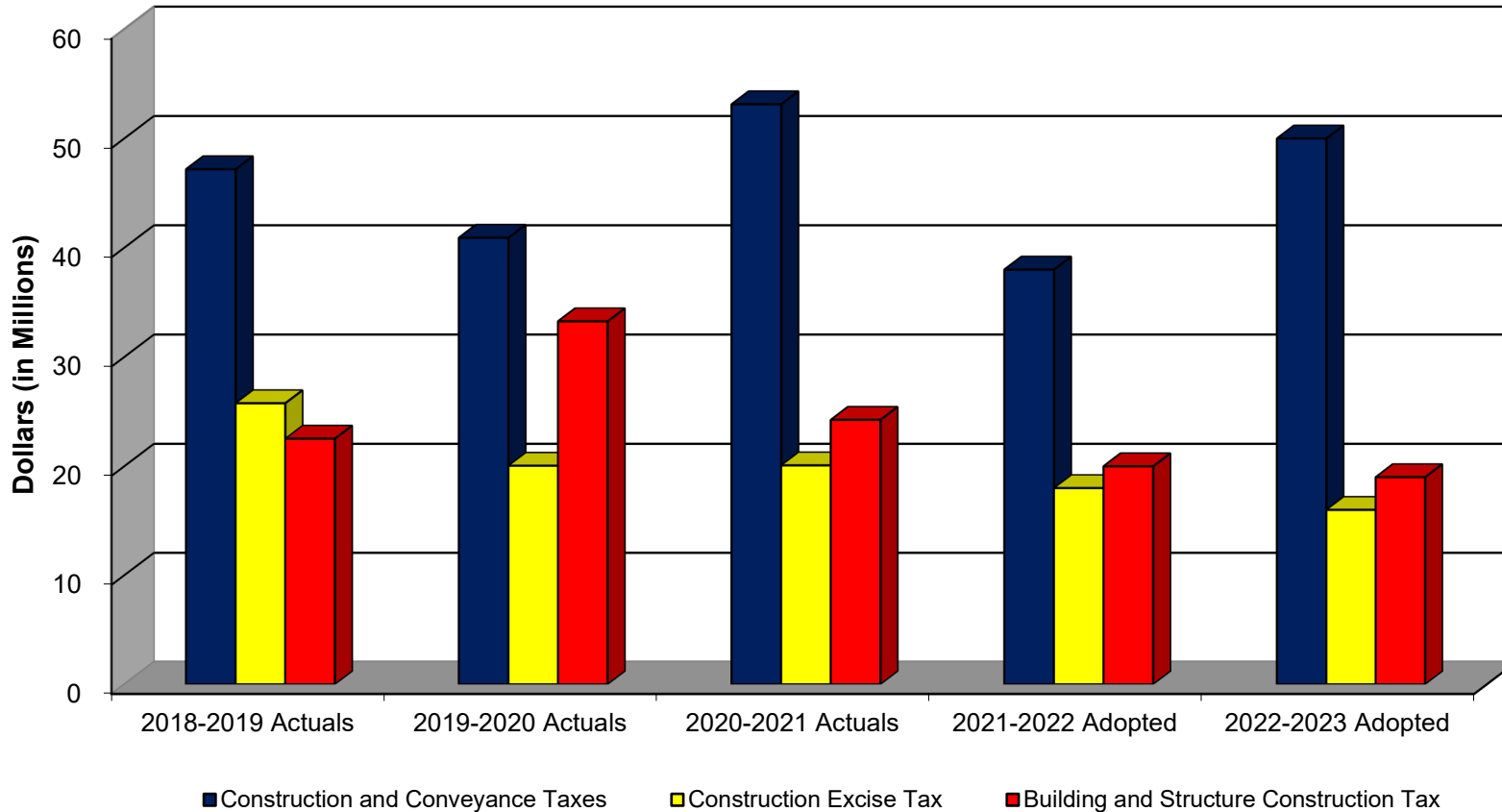


**CITY OF SAN JOSE**  
**2022-2023 ADOPTED OPERATING BUDGET**  
**FIVE-YEAR COMPARISON OF KEY CAPITAL FUND SOURCES**



**Construction and Conveyance Taxes** - The Construction Tax is a flat fee assessed to residential, commercial, and industrial developments. The Conveyance Tax is a fee based on the value of property conveyed. These funds are dedicated to the Parks and Community Facilities Development, Communications, Public Safety, Library, and Service Yards capital programs.

**Construction Excise Tax** - A tax on the construction of residential, commercial, and mobile home developments. This general tax is based on building valuation, and revenues produced are used primarily for traffic improvements.

**Building and Structure Construction Tax** - A tax on residential, commercial, and industrial development. These funds are used for traffic capital improvements.