

ORDINANCE NO.

**AN ORDINANCE OF THE CITY OF SAN JOSE  
AMENDING SECTIONS 4.47.096 AND 4.47.097 OF  
CHAPTER 4.47 OF TITLE 4 OF THE SAN JOSE  
MUNICIPAL CODE TO EXTEND THE TEMPORARY  
PARTIAL SUSPENSION OF THE COMMERCIAL-  
RESIDENTIAL-MOBILEHOME PARK BUILDING TAX  
AT THE RATE OF 0.5% FOR OFFICE USES AS  
DEFINED BY SAN JOSE MUNICIPAL CODE SECTIONS  
20.200.813 AND 20.200.818, UNTIL JUNE 30, 2029**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAN JOSE:

Section 4.47.096 of Chapter 4.47 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

**4.47.096      Partial Suspension of Tax - Offices**

- A. Notwithstanding Section 4.47.040, the collection of the tax imposed under this Chapter, to the extent not already suspended, shall be partially suspended and a reduced tax rate equal to one half of one percent (.5%) of one hundred percent of the valuation determined and used by the building official for calculation of the tax imposed under Section 4.46.050A.2 shall be applied to Offices.
- B. For purposes of this Section, “Offices” means any of the following:
  - 1. General Business Offices, as defined in Section 20.200.813 of this Code;
  - 2. Research and Development Offices, as defined in Section 20.200.818 of this Code.

C. This Section shall be effective from April 1, 2019 until ~~March 31, 2024~~June 30, 2029.

PASSED FOR PUBLICATION of title this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

\_\_\_\_\_  
MATT MAHAN  
Mayor

ATTEST:

\_\_\_\_\_  
TONI J. TABER, CMC  
City Clerk