

ARTICLE 8

BUILDING CONSTRUCTION AND IMPROVEMENT TAX

Section	Subject Matter
8-8.00	TITLE AND PURPOSE
8-8.01	DEFINITIONS
8-8.10	IMPOSITION OF TAX
8-8.11	TAX RATES
8-8.15	TIME OF PAYMENT; REFUNDS
8-8.16	PLACE OF PAYMENT
8-8.20	EXEMPTIONS

ARTICLE 8

BUILDING CONSTRUCTION AND IMPROVEMENT TAX

SEC. 8-8.00 TITLE AND PURPOSE. This Article may be cited as the "Hayward Building Construction Improvement Tax".

The tax imposed under this Article is solely for the purpose of raising revenue. This Article is not enacted for regulatory purposes.

SEC. 8-8.01 DEFINITIONS. Except where the context otherwise requires, the following definitions shall govern the construction of this Article.

- a. Dwelling Unit. A dwelling unit includes each one-family dwelling and each unit of a multiple dwelling.
- b. Mobilehome Lot. Mobilehome lot means any area or portion of a mobilehome park designated, designed, or used for the occupancy of one mobilehome on a temporary, semipermanent, or permanent basis.
- c. Mobilehome Park. Mobilehome park means any area or tract of land where one or more mobilehome lots are rented or leased or held out for rent or lease to accommodate mobilehomes used for human habitation.
- d. Multiple Dwelling. Multiple dwelling means a building or any part thereof which is planned or designed for use for two or more dwelling units.
- e. One-Family Dwelling. One-family dwelling means a separate building which is planned or designed exclusively for use as one-dwelling unit.

SEC. 8-8.10 IMPOSITION OF TAX. An excise tax, at the rates hereinafter set forth in this Article, is hereby imposed upon every person who, for himself or another, constructs any dwelling unit or any mobilehome lot in the City of Hayward.

SEC. 8-8.11 TAX RATES. The rates of the tax imposed under this Article are as follows:

- a. Each one-family dwelling (less than 1500 sq. ft. of habitable area)\$600
Each one-family dwelling (over 1500 sq. ft. of habitable area)750
- b. Each dwelling unit in a multiple dwelling (less than 800 sq. ft. of habitable area)300
Each dwelling unit in a multiple dwelling (over 800 sq. ft. of habitable area) 450
- c. Each mobilehome lot in a mobilehome park300

SEC. 8-8.15 TIME OF PAYMENT; REFUNDS. The amount of tax imposed for the construction of any building, or portion thereof, shall be due and payable at the time a building permit is issued to construct the same, and the amount of tax imposed for the construction of any mobilehome lot shall be due and payable at the time a permit is issued to construct and install electrical or plumbing equipment to service such mobilehome lot (whichever permit is issued first); provided that there shall be a refund of the tax in the event the permit expires or is revoked before the facilities for which it is issued are constructed or installed.

SEC. 8-8.16 PLACE OF PAYMENT. Taxes imposed under this Article shall be paid to the Building Official of the City of Hayward at the office of the Building Inspection Division of the City of Hayward.

SEC. 8-8.20 EXEMPTIONS. The tax imposed under this Article shall not apply to the following:

- a. The City of Hayward, the United States or any agency or instrumentality thereof, the State of California or any county, city and county, district or any political subdivision of the State of California, or any other governmental agency.
- b. Upon any person when imposition of such tax upon that person would be in violation of the Constitution of the United States or that of the State of California.
- c. Enlargement, remodeling and/or alteration of a dwelling unit or mobilehome park, but only if the number of dwelling units or mobilehome lots therein is not increased. If the number of dwelling units or mobilehome lots is increased, then the tax imposed under this Article shall apply to such increased number of dwelling units or mobilehome lots only.
- d. Reconstruction of a dwelling unit or mobilehome park which was damaged or destroyed by earthquake, fire, flood, or other cause over which the owner had no control (provided that compliance with any building code or other ordinance requirement of the City of Hayward or of any other applicable law shall not be deemed a cause over which the owner has no control), but only if the number of dwelling units in the building or mobilehome lots is not increased. If the number of dwelling units in the building or mobilehome lots is increased, then the tax imposed under this Article shall apply to such increased number of dwelling units or mobilehome lots only.