



## CONSTRUCTION TAX NOTICE

10300 TORRE AVENUE • CUPERTINO, CA 95014-3255  
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Date: **01/01/2026**

Adopted per Ordinance #1224, Municipal Code Section 3.32.030 imposes an excise tax for any building, or portion thereof, or any mobile home lot, in the City.

Municipal Code Section 3.32.045 requires a quarterly adjustment per the latest publication of the “All Urban Consumers All Items” index published by the United States Department of Labor, Bureau of Labor Statistics.

The adjusted fees as of 01/05/2026 are based on the latest publication of the 11/2025 index.

The new CPI is 200.344 the previous CPI was 200.409 .

### TAX RATE TABLE

Use	Previous Tax Rate	New Tax Rate
Residential, Mobile Homes, Mobile Home Lots	\$ 986.74 per unit	\$ 986.42 per unit
Industrial, Office, Commercial, and Quasi-Public	\$ 4.24 per s.f.	\$ 4.24 per s.f.
Civil and religious activities in the BQ zone: The tax rate shall be fifty percent (50%) of the rate charged for Industrial, office, commercial, & Quasi-Public:	\$ 2.12 per s.f.	\$ 2.12 per s.f.
Hotel and Motel	\$ 332.24 per room	\$ 332.13 per room