



# City of San Leandro

Meeting Date: May 19, 2014

## Ordinance

**File Number:** 14-088

**Agenda Section:** CONSENT CALENDAR

**Agenda Number:** 8.D.

**TO:** City Council

**FROM:** Chris Zapata  
City Manager

**BY:** David Baum  
Finance Director

**FINANCE REVIEW:** David Baum  
Finance Director

**TITLE:** ORDINANCE Amending Section 2-13-140 of the San Leandro Municipal Code to Relating to the Annual Consumer Price Index (CPI) Adjustment of the Emergency Medical Services Tax (EMS Tax) (increases EMS tax by CPI of 2.2%)

WHEREAS, pursuant to Section 2-13-140 of the San Leandro Municipal Code, the Emergency Medical Services Tax (EMS Tax) shall be adjusted annually by an amount not to exceed the Consumer Price Index (All-Urban Consumers, San Francisco-Bay Area); and

WHEREAS, the City Council desires to adjust the tax per benefit unit from the current rate of \$15.76 to \$16.10, based on the 2.2% annual CPI increase.

NOW, THEREFORE, the City Council of the City of San Leandro does ORDAIN as follows:

Section 1. Title 2, Chapter 13, Section 2-13-140 of the San Leandro Municipal Code is amended to read as follows:

**“2-13-140 AMOUNT OF TAX**

The tax per “benefit unit” (BU) is Sixteen Dollars and Ten Cents (\$16.10) per year. The number of benefit units shall be determined by the use to which the owner or occupant has put the property, as follows:

<u>Property Use</u>	<u>Benefit Units</u>
One living unit	1 BU
Two to five living units	3 BU
Six or more living units	1 BU per unit
One-story stores	2 BU
Store first floor w/office/apartments above	4 BU
Miscellaneous commercial	2 BU

Department stores	5 BU
Discount houses	5 BU
Restaurants	4 BU
Shopping centers	7 BU
Supermarkets	4 BU
Comm/industrial condominiums	4 BU
Warehouses	2 BU
Light industry	4 BU
Heavy industry	6 BU
Miscellaneous industrial	2 BU
Nurseries	2 BU
Quarries	2 BU
Wrecking yards	2 BU
Terminals, trucking	2 BU
Improved government-owned property	2 BU
Golf courses	2 BU
Schools	5 BU
Churches	4 BU
Other institutions	3 BU
Lodge halls	7 BU
Clubhouses	4 BU
Car washes	2 BU
Commercial garage/auto repair	2 BU
Service station	2 BU
Funeral homes	2 BU
Nursing/boarding homes	6 BU
Hospitals	5 BU
Hotel	5 BU
Motel	5 BU
Mobile home parks	5 BU
Banks	4 BU
Medical-dental offices	4 BU
1-3 story offices	4 BU
Over 3 story offices	7 BU
Bowling alleys	4 BU
Theaters, walk-in	4 BU
Theaters, drive in	4 BU
Other recreational	4 BU

In order to accommodate the increased costs of providing emergency medical services, the annual tax per "benefit unit" shall be adjusted annually by an amount not to exceed the Consumer Price Index (All-Urban Consumers, San Francisco-Bay Area) unless the City Council finds and determines that said adjustment would result in the tax exceeding the cost of providing the services. Under no circumstances shall the total adjustment provided for herein exceed Five Dollars and Ten Cents (\$5.10) per benefit unit."

Section 2. Effective Date and Publication.

This ordinance shall take effect on July 1, 2014. The City Clerk is directed to publish

the title once and post a complete copy thereof on the City Council Chamber bulletin board for five (5) days prior to adoption.