

City of San Leandro

Meeting Date: December 4, 2017

Ordinance

File Number: 17-653 Agenda Section: CONSENT CALENDAR

Agenda Number: 8.E.

TO: City Council

FROM: Chris Zapata

City Manager

BY: David Baum

Finance Director

FINANCE REVIEW: David Baum

Finance Director

TITLE: Adopt ORDINANCE No. 2017-18, an Ordinance Amending Section 2-2-500 of

the City of San Leandro Municipal Code in its Entirety Relating to the Business

License Tax for 2017-2018

The City Council of the City of San Leandro does ORDAIN as follows:

<u>Section 1</u>. Chapter 2, Title 2, Section 2-2-500 of the San Leandro Municipal Code is amended and replaced in its entirety as follows:

"2-2-500 FEES BASED ON NATURE OF BUSINESS

Every person commencing or carrying on a business within this City shall pay a license tax in an amount determined by the Finance Director in accordance with the nature of the business as hereinafter set forth:

| | Annual | | |
|--------------------------------|----------|----------|---------------------------------------------|
| Business Classification | Base Fee | Unit Fee | Unit Fee Basis |
| Automobile Wrecking | \$661.60 | - | Flat/Annual |
| Bingo | \$132.00 | - | Flat/Annual |
| Carnival | \$132.00 | \$238.00 | Flat/Daily |
| Christmas Trees/Pumpkin Patch | \$661.60 | - | Flat/Annual |
| Coin-Operated Device | \$132.00 | \$1.20 | Per \$1,000 of gross receipts |
| Commercial Advertising | \$661.60 | - | Flat/Annual |
| Contractors | \$132.00 | \$79.40 | Per each owner and each employee |
| Dance Hall | \$661.60 | - | Flat/Annual |
| Firearms Dealer | \$132.00 | \$4.00 | Per \$100 of gross receipts attributable to |
| | | | the sales of firearms capable of being |
| | | | concealed upon the person and |
| | | | ammunition for such firearms, excluding |
| | | | sales to public agencies |
| Fortunetelling | \$661.60 | - | Flat/Annual |
| Itinerant Merchant | \$132.00 | \$41.00 | Flat/Weekly |

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| Manufacturing | \$132.00 | \$39.60 | Per each owner and each employee |
|--------------------------------|----------|----------|---------------------------------------|
| Miscellaneous | \$132.00 | \$39.60 | Per each owner and each employee |
| Mobile Food Vendors | \$132.00 | - | Flat/Annual |
| Nonresidential Property Rental | \$132.00 | \$19.80 | Per 1,000 square feet |
| Residential Property Rental | \$132.00 | \$11.90 | Per unit or space |
| Parking Lot | \$132.00 | \$100.00 | Per \$1,000 of gross receipts |
| Pawnbroker | \$661.60 | - | Flat/Annual |
| Peddler/Solicitor | \$132.00 | \$39.60 | Per each owner and each employee |
| Professional | \$132.00 | \$99.30 | Per each owner and each employee |
| Public Utilities | \$132.00 | \$39.60 | Per each owner and each employee |
| Recreation and Entertainment | \$132.00 | \$79.40 | Per each owner and each employee |
| Retail | \$132.00 | \$39.60 | Per each owner and each employee |
| Secondhand Dealer | \$661.60 | - | Flat/Annual |
| Services | \$132.00 | \$79.40 | Per each owner and each employee |
| Towing | \$132.00 | \$1.20 | Per \$1,000 of gross receipts |
| Warehouse/Storage | \$132.00 | \$103.00 | Per 1,000 square feet |
| Waste Disposal Site | \$132.00 | \$1.78 | Per ton |
| Wholesale/Distribution General | \$132.00 | \$103.00 | Per 1,000 square feet |
| Wholesale/Distribution - Large | | | |
| Local seller | \$132.00 | \$39.60 | Per each owner and each employee, |
| | | | if sales tax revenue to the City is > |
| | | | \$50,000 based on prior fiscal year |

Businesses based in the City of San Leandro with three or fewer employees are exempt from paying the Unit Fee above. The business license fees established by this Section shall continue to be adjusted annually by an amount equal to the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) for the San Francisco-Oakland-San Jose metropolitan area, as published by the U.S. Department of Labor, Bureau of Statistics."

Section 2. Effective Date.

ABSENT:

This Ordinance shall take effect thirty days after its second reading. However, the requirements of this ordinance, having been approved and established by the voters, shall be effective as of December 1, 2017. 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.

Introduced by Councilmember on this 20th day of November, 2017, and passed to print by the following called vote:

| onowing called vote. | |
|-------------------------|--|
| Members of the Council: | |
| AYES: | |
| NOES: | |