BUSINESS LICENSE FEES, EMS TAX AND EMERGENCY COMMUNICATIONS TAX

City Council May 20, 2024

Background on Fees

- Specific services (recreation programming, facilities rental, permits, etc.)
- Intended to recover costs of services provided
- Fee Study Currently Underway
 - March 2021: Budget Task Force recommended update of fees
 - December 2022: Fee Study commenced
- Business License, EMS, and 911 Fees
 - Increased by CPI-W pursuant to San Leandro Municipal Code

Annual Adjustments

- San Leandro Municipal Code requires annual adjustment of:
 - Business License Tax
 - Emergency Medical Services Tax
 - Emergency Communications System Access Tax
- Adjustment is tied to Consumer Price Index (CPI)
- Proposed rates would be effective July 1, 2024

Business License Fees

- Permits to allow entities to conduct business in San Leandro
- Fees are either a flat annual fee or a base and per unit fee
- Propose to increase by 2.6% to mirror CPI-W

EMS Tax

- Supports providing emergency paramedic services in a timely manner
- Tax sets forth a benefit unit
 - Number of units charged varies by property type
- Propose to increase benefit unit by 2.6% to mirror CPI-W

Emergency Communications Tax

- Supports provision of emergency call processing and dispatch (911 system)
- Tax is charged per line with differentiation by single access, trunk, and super trunk lines
- Propose to increase by 2.6% to mirror CPI-W

Requested Action

- Hold public hearing
- Recommend increases to Business License Tax, EMS Tax, and Emergency Communications Tax

QUESTIONS AND COMMENTS