# BUSINESS LICENSE FEES, EMS TAX AND EMERGENCY COMMUNICATIONS TAX

Finance Committee
April 24, 2024

## **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

#### **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

## **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

## Requested Action

- Recommend increases to Business License Tax, EMS Tax, and Emergency Communications Tax
- May 20, 2024
  - Presentation to Council
  - Public Hearing
  - Adoption

## QUESTIONS AND COMMENTS