IN THE CITY COUNCIL OF THE CITY OF SAN EANDRO

ORDINANCE NO. 2026-XXX

ORDINANCE AMENDING SECTION 2-13-140 OF THE SAN LEANDRO MUNICIPAL CODE RELATING TO ANNUAL CPI ADJUSTMENT OF THE EMERGENCY MEDICAL SERVICES TAX

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), such that the City Council desires to adjust the tax per benefit unit from the current rate of $22.60 to $23.28, based on the 3% 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 Twenty-Three Dollars and Twenty-Eight Cents ($23.28) 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:

Property Use	BU
One Living Unit	1
Two to Five living units	3
Six or more living units	1 BU per Unit
One-story stores	2
Store first floor w/office/ apartments above	4
Miscellaneous commercial	2
Department stores	5
Discount houses	5
Restaurants	4
Shopping centers	7
Supermarkets	4
Commercial/industrial condominiums	4
Warehouses	2
Light industry	4
Heavy industry	6
Miscellaneous industrial	2
Nurseries	2
Quarries	2
Wrecking yards	2
Terminals, trucking	2
Improved government-owned property	2
Golf courses	2

Property Use	BU
Schools	5
Churches	4
Other institutions	3
Lodge halls	7
Clubhouses	4
Car washes	2
Commercial garage/auto repair	2
Service stations	2
Funeral homes	2
Nursing/boarding homes	6
Hospitals	5
Hotels	5
Motels	5
Mobile home parks	5
Banks	4
Medical/dental offices	4
1 to 3 story offices	4
Over 3 story offices	7
Bowling alleys	4
Theaters, walk-in	4
Theaters, drive-in	4
Other recreational	4

In order to accommodate the increased costs of providing emergency medical services, the 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 Twenty Cents ($5.20) per benefit unit.

Section 2. Effective Date. This ordinance shall take effect July 1, 2026.

Introduced by ______________________ and passed and adopted this 18th day of May 2026 by the following vote:

AYES: ()

NOES: ()

ABSENT: ()

ATTEST: ________________________________

Sarah K. Bunting
City Clerk