

Emergency Medical Services District Special Tax

Current tax amount: \$24.96 per benefit unit (2006)

Next property tax bill rate will be: \$25.68 per benefit unit (2007) (2.9% increase)

Section 2.20.040 of Chapter 2.20 of the Alameda County General Ordinance Code

The rate of the emergency medical services special tax shall be the amount of twenty-one dollars and fourteen cents (\$21.14) per "benefit unit" per year and shall be assessed against each parcel of real property within County Services Are EM-1983-1, which includes all the cities and unincorporated area within Alameda County with the exception of the city of Alameda. Once each year the Board of Supervisors is authorized to adjust by resolution the tax rate authorized by this chapter by the amount which the Consumer Price Index for the San Francisco Bay Area shall have increased during the immediately preceding year. The tax rate as so adjusted is then the new base tax rate. The number of benefit units (BU) shall be determined by the use to which the owner has put the property, as follows:

Property Use	BU	Property Use	BU
One living unit	1	One-story store	2
Store first floor w/office/apts. above	4	Miscellaneous commercial	2
Department store	5	Discount house	5
Restaurant	4	Shopping center	7
Supermarket	4	Commercial/Industrial/Condominium	4
Warehouse	2	Light Industry	4
Heavy Industry	6	Miscellaneous industrial	2
Nurseries	2	Quarries	2
Wrecking yards	2	Terminals, trucking	2
Improved government property	2	Gold courses	2
Schools	5	Churches	4
Other institution	2	Lodge halls	4
Clubhouses	4	Car washes	2
Commercial garage/auto repair	2	Service station	2
Funeral homes	2	Nursing/boarding homes	6
Hospitals	5	Hotel	5
Motel	5	Mobile home parks	5
Banks	4	Medical/Dental	4
One-to-five-story office	4	Over five-story office	7
Bowling alleys	4	Theaters, walk-in	4
Theaters, drive-in	4	Other recreational	2

Any tax levied under this chapter shall become a lien upon the properties against which it is assessed and shall be collected in conjunction with the county's collection of property tax revenues. The imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this chapter, or who fail to remit any delinquent remittance under this chapter, shall be subject to and governed by the rules, regulations and procedures utilized by the county in its collection of property taxes.

Every penalty imposed and such interest as accrues under the provision of this chapter shall become a part of the tax herein required to be paid (12-1-03 applied county directed corrections to Ord. 97-52, Section 1).