RESOLUTION NO. 2026-64

A RESOLUTION OF THE ALBANY CITY COUNCIL CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION BALLOT FOR SUBMITTING TO THE VOTERS AN ORDINANCE AMENDING CHAPTER 4 SECTION 4-5 OF THE ALBANY MUNICIPAL CODE INCREASING THE RATE OF THE REAL PROPERTY TRANSFER TAX; REQUESTING THE BOARD OF SUPERVISORS OF ALAMEDA COUNTY TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026 WITH THE STATEWIDE GENERAL ELECTION; SETTING RULES AND DEADLINES FOR THE FILING OF WRITTEN ARGUMENTS REGARDING SAID MEASURE

WHEREAS, Section 2.01 of the Albany City Charter provides that the City's General Municipal Election will be held on each even year and shall be consolidated with the Statewide General Election to be held in said City on Tuesday, November 3, 2026; and

WHEREAS, the City of Albany is a charter city and pursuant to Article XI, Section 7 of the California Constitution and Section 1.03 of the Albany City Charter is empowered to exercise all powers necessary and appropriate for a municipal corporation and the general welfare of its inhabitants; and

WHEREAS, Section 5.01 of the Albany City Charter provides that except as otherwise provided in the Charter or City ordinances, City elections shall be conducted in accordance with the State Elections Code; and

WHEREAS, pursuant to Section 9222 of the California Elections Code, the City Council has the authority and desires to submit a ballot measure to the voters of the City of Albany for their approval and adoption at the General Municipal Election to be held in the City on November 3, 2026; and

WHEREAS, the ballot measure is an ordinance amending Chapter 4 Section 4-5 of the Albany Municipal Code to increase the rate of the real property transfer tax ("Transfer Tax") from 1.5% of real estate value transferred to a five-tiered structure based upon the real property

purchase price/value transferred, as more particularly outlined in the text of the measure; revenue from this tax is funding general municipal purposes; and

WHEREAS, the specific terms of the Transfer Tax measure are provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit "A" (the "Transfer Tax Ordinance" or "Transfer Tax Measure") and by this reference made an operative part hereof, and in accordance with all applicable laws; and

WHEREAS, the Transfer Tax is a general tax, the proceeds of which are deposited into the City's general fund and which pay for important general municipal services to the public; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218 (California Constitution, Article XIIIC), an amendment to the State Constitution which requires that all general taxes which are imposed, extended or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election; and

WHEREAS, the proposed amendments which increase the rate of the Transfer Tax constitute tax "increases" subject to Proposition 218; and

WHEREAS, pursuant to Proposition 218 (California Constitution Article XIIIC, §2(b)), the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, the next regularly scheduled general election at which City Council members are to be elected is November 3, 2026; and

WHEREAS, it is desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the City the

precincts, polling places, voting centers and election officers of the two elections be the same, and that the Alameda County election department canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election; and

WHEREAS, it is also desirable to establish deadlines and rules for the submission of written arguments and rebuttals for and against the Measure in accordance with applicable California Elections Code procedures; and

WHEREAS, pursuant to Albany City Charter Section 2.05, "[T]he affirmative vote of a majority of the Council shall be necessary to adopt any ordinances, resolutions or claims against the City, which vote shall be taken by ayes and noes and entered upon the record".

NOW THEREFORE, THE ALBANY CITY COUNCIL DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1 Recitals. The City Council hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference made an operative part hereof.

Section 2 Submission of Ballot Measure. Pursuant to Albany City Charter Section 2.05, California Elections Code §9222, and any other applicable requirements of the laws of the State of California relating to the City of Albany, the City Council, by a simple majority vote of its members, hereby orders the Transfer Tax Measure to be submitted to the voters of the City at the General Municipal Election to be held on Tuesday, November 3, 2026.

Section 3 There is hereby called and ordered to be held in the City of Albany, California on November 3, 2026, a General Municipal Election for the purposes of submitting to the voters the Transfer Tax Measure as set forth in Exhibit A.

Section 4 The City Council hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner

and form set forth in this Section 4. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on November 3, 2026, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

"To support City of Albany general services, with funding that cannot be taken by Sacramento, including: street and park maintenance, recreation, public safety and environmental programs, shall a measure adjusting the City's real property transfer tax rate from $15.00 to between $10.00 and $30.00 per $1,000 purchased, depending upon the property's purchase price, providing an additional $1,000,000 annually, until ended by voters, with all funds remaining local be adopted?"	**YES**
	NO

Section 5 The Measure requires the approval of a simple majority of the qualified electors casting votes at the General Municipal Election.

Section 6 Conduct of Election. The City Clerk is authorized, instructed, and directed to coordinate with the Alameda County Registrar of Voters/Elections Official to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 7 Impartial Analysis. Pursuant to California Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the City Clerk not later than the deadline set by the County of Alameda. The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Measure is not printed on the ballot, nor in the voter information guide, there shall be printed immediately

below the impartial analysis, in no less than 10-font bold type, the following: "**The above statement is an impartial analysis of Ordinance or Measure ____. If you desire a copy of the Ordinance or Measure, please call the Office of the City Clerk at 510-528-5710 and a copy will be mailed at no cost to you.**"

Section 8 Request for Consolidation. Pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Alameda is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2026, for the purpose of submitting to the voters the question relating to: The City's real property transfer tax to fund general City services. The County election department is authorized to canvass the returns and perform all other proceedings incidental to and connected with the General Municipal Election. The Election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. Pursuant to California Elections Code Sections 10403 and 10418, the election will be held and conducted in accordance with the provisions of law regulating the Statewide General Election. The Board of Supervisors is requested to issue instructions to the County Registrar of Voters/Election Department to take any and all steps necessary for the holding of the consolidated election. The City of Albany recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

Section 9. Primary Arguments. That the City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above measure, (iii) a bona fide association of such citizens or (iv) any combination of voters and associations, to file a written argument in favor of or against the City measure,

accompanied by the printed name(s) and signature(s) of the author(s) submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, and to change the argument until and including the date fixed below by the City Clerk, after which no arguments for or against the City measure may be submitted to the City Clerk.

The deadline to submit arguments for or against the City measure pursuant to this Resolution is declared by the City Clerk to be **August 14, 2026, at 12:00 p.m.** Each argument shall not exceed 300 words and shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.

Section 10 Rebuttal Arguments. Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the primary arguments for and against the City measure which will be printed and distributed to the voters, the Clerk shall send copies of the primary argument in favor of the measure to the authors of the primary argument against, and copies of the primary argument against to the authors of the primary argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk not later than **August 21, 2026, at 12:00 p.m.** Rebuttal arguments shall be printed in the same manner as the primary arguments. Each rebuttal argument shall immediately follow the primary argument which it seeks to rebut.

Section 11 November 3, 2026 Election. That the provisions of Sections 9 and 10 shall apply only to the election to be held on November 3, 2026, and shall then be repealed.

Section 12 The City Clerk is hereby directed to cause notice of the Measure to be published in a newspaper of general circulation, or any other newspaper designated as an official newspaper of the City of Albany in accordance with Elections Code §12111 and Government Code §6061.

Section 13 Placement on the Ballot. The full text of the Measure shall be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Elections Code §9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

Section 14 Public Examination. Pursuant to California Elections Code §9295, the Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

Section 15 That in all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding Municipal Elections in the City of Albany.

Section 16 That the General Municipal Election, to be held in the City of Albany, shall be canvassed by the Registrar of Voters of the County of Alameda, State of California.

Section 17 That the City Clerk of the City of Albany is hereby authorized, instructed and directed to provide the Alameda County Registrar of Voters with all pertinent information and material as required.

Section 18 That the City Clerk of the City of Albany is hereby authorized and directed to file a copy of this Resolution immediately upon its adoption with the appropriate County agencies. With the concurrence of the City Attorney, the City Clerk is hereby authorized

to make such minor, technical and clarifying changes to this Resolution and/or the Exhibits hereto as may be deemed necessary and appropriate.

Section 19 The City Council of the City of Albany shall meet at its usual place of meeting and review the certified statement of results of the election after the County Registrar of Voters/Elections Official has provided said statement to the City Clerk and shall thereafter declare the results at the next scheduled meeting.

Section 20 The Voter Information Guide shall include the ballot question's wording to the voters as set forth above, and the exact wording of the proposed Albany Municipal Code sections or present Albany Municipal Code with language to be deleted shown in ~~strikeout type~~ and the language to be added to be shown in underlined, ***bold italicized***, or otherwise **highlighted** in the Exhibit "A" attached hereto.

Section 21 The approval of this Resolution is exempt from the California Environmental Quality Act (CEQA). The Transfer Tax Measure to be submitted to the voters is a general tax that can be used for any legitimate governmental purpose; it is not a commitment to any particular action or actions. As such, under CEQA Guidelines Section 15378(b)(4), the Measure is not a project within the meaning of CEQA because it creates government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the Measure is used for a purpose that would have any such effect, the City would undertake the required CEQA review for that particular project at the earliest feasible time prior to approval of the project. Therefore, under CEQA Guidelines Section 15060, review under CEQA is not required prior to enactment of the Measures.

The undersigned hereby certifies that the foregoing is a full, true, and complete copy of the Resolution duly passed and adopted by the City Council of the City of Albany at a regular meeting thereof on the 20th day of July, 2026.

PEGGY McQUAID, MAYOR

EXHIBIT "A"

AN ORDINANCE AMENDING SUBSECTION 4-5.2 OF SECTION 4-5 OF CHAPTER 4 OF THE CITY OF ALBANY MUNICIPAL CODE TO INCREASE THE RATE OF THE GENERAL REAL PROPERTY TRANSFER TAX FROM 1.5% TO BETWEEN 1.0% AND 3.0% OF THE REAL ESTATE VALUE TRANSFERRED, DEPENDING UPON THE REAL ESTATE PURCHASE PRICE/VALUE TRANSFERRED

"To support City of Albany general services, with funding that cannot be taken by Sacramento, including: street and park maintenance, recreation, public safety and environmental programs, shall a measure adjusting the City's real property transfer tax rate from $15.00 to between $10.00 and $30.00 per $1,000 purchased, depending upon the property's purchase price, providing an additional $1,000,000 annually, until ended by voters, with all funds remaining local be adopted?"	**YES**
	NO

ORDINANCE NO. 2026-05

AN ORDINANCE AMENDING SUBSECTION 4-5.2 OF SECTION 4-5 OF CHAPTER 4 OF THE CITY OF ALBANY MUNICIPAL CODE TO INCREASE THE RATE OF THE GENERAL REAL PROPERTY TRANSFER TAX FROM 1.5% TO BETWEEN 1.0% AND 3.0% OF THE REAL ESTATE VALUE TRANSFERRED, DEPENDING UPON THE REAL ESTATE PURCHASE PRICE/VALUE TRANSFERRED

NOW THEREFORE, THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

SECTION 1: AUTHORITY.

This Ordinance is enacted in accordance with the authority granted to cities by Article XI, Section 7, and Article XIIIC, Section 2 of the California Constitution and the California Elections Code.

SECTION 2: AMENDMENT TO SUBSECTION 4-5.2 OF THE MUNICIPAL CODE.

Chapter 4, Section 4-5, Subsection 4-5.2 of the City of Albany Municipal Code is hereby amended to read:

"4-5.2 Imposition of Tax -- Except as Otherwise Exempted.

a. There is hereby imposed a ***real property transfer*** tax levied at the ***following*** rate~~s of one hundred fifty hundredths (150/100) of one (1%) percent of the value of consideration~~, effective January 1, 202*7*~~1 on the following~~:

1. For properties where the value of consideration is in the first tier, the rate shall be one percent (1.0%) of the value of consideration. For purposes of this Section, the first tier shall be where the value of consideration for the transaction is below the 25th percentile of transactions during the 12 months preceding September 1 of the preceding year, as recorded by the Alameda County Assessor, rounded to the nearest $100,000 increment.

2. For properties where the value of consideration is in the second tier, the rate shall be one and one-half percent (1.5%) of the value of consideration. For purposes of this Section, the second tier shall be where the value of consideration for the transaction is at the 25th percentile but below the 50th percentile of transactions during the 12 months preceding September 1 of the preceding year, as recorded by the Alameda County Assessor, rounded to the nearest $100,000 increment.

3. For properties where the value of consideration is in the third tier, the rate shall be two percent (2.0%) of the value of consideration. For purposes of this Section, the third tier shall be where the value of consideration for the transaction is at the 50th percentile

but below the 75th percentile of transactions during the 12 months preceding September 1 of the preceding year, as recorded by the Alameda County Assessor, rounded to the nearest $100,000 increment.

4. For properties where the value of consideration is in the fourth tier, the rate shall be two and one-half percent (2.5%) of the value of consideration. For purposes of this Section, the fourth tier shall be where the value of consideration for the transaction is at the 75th percentile but below the 90th percentile of transactions during the 12 months preceding September 1 of the preceding year, as recorded by the Alameda County Assessor, rounded to the nearest $100,000 increment.

5. For properties where the value of consideration is in the fifth tier, the rate shall be three percent (3.0%) of the value of consideration. For purposes of this Section, the fifth tier shall be where the value of consideration for the transaction is at or above the 90th percentile of transactions during the 12 months preceding September 1 of the preceding year, as recorded by the Alameda County Assessor, rounded to the nearest $100,000 increment.

b. The real property transfer tax shall be levied on the following:

~~a.~~ ***1.*** All transfers by deeds, instruments, writings, or any other document by which any lands, tenements, or other interest in real property are sold, assigned, conveyed, transferred, exchanged or title otherwise changed within the City of Albany; or

~~b.~~ ***2.*** Any transaction or change in title whereby the form of title to real property is granted, assigned, changed, transferred or otherwise conveyed to or vested in a person(s), purchaser(s), or transferee(s) in a different percentage of ownership on title that had been set forth on the prior deed or document evidencing title.

~~c.~~ ***3.*** Any transaction or transfer of greater than five (5%) percent interest, ownership, or control of stock or shares in a corporation, interest in partnerships, or interest in other legal entities that is transferred or conveyed through the purchase or transfer of corporate stock, partnerships interest, shares or interest in limited liability companies, or ownership interest in other legal entities. Such purchase or transfer of such stock, shares, or other interest shall be considered and shall constitute, for the purposes of imposing a tax, a change of ownership of property owned by the corporation, limited liability company, partnership or other legal entity."

SECTION 3: INCREASE TO APPROPRIATIONS LIMIT.

Pursuant to California Constitution Article XIIIB, the appropriations limit for the City of Albany is hereby increased by the aggregate sum authorized to be levied by this general tax for fiscal year 2026/2027 and each year thereafter.

SECTION 4: CALIFORNIA ENVIRONMENTAL QUALITY ACT.

The findings for this Ordinance in compliance with the California Environmental Quality Act ("CEQA") are the same as those set forth in City Council Resolution No. 2026-64 calling for an election on this Ordinance. The CEQA findings set forth in Resolution No. 2026-64 are incorporated herein by reference.

SECTION 5: SEVERABILITY.

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 6: EFFECTIVE DATE.

Pursuant to California Constitution Article XIIIC §(2)(b) and California Elections Code §9217, this Ordinance shall take effect only if approved by a majority of the eligible voters of the City of Albany voting at the General Municipal Election to be held on November 3, 2026 and shall become effective 10 days after the City Council has declared the results of the Election.

Ordinance No. 2026-05 was submitted to the People of the City of Albany at the November 3, 2026 General Municipal Election. It was approved by the following vote of the People:

YES:

NO:

Ordinance No. 2026-05 was thereby adopted by the voters at the November 3, 2026 election and shall become effective ten (10) days following adoption of a resolution declaring the results of the election at a meeting of the City Council held on December ___, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

I HEREBY CERTIFY that the foregoing is a true and correct copy of an ordinance duly and regularly adopted by the People of the City of Albany, California.

_____
Anne Hsu, City Clerk

City of Albany

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RESOLUTION NO. 2026-64

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

The 20th day of July, 2026, by the following votes:

AYES: Council Members Hansen-Romero, Jordan, López, Miki and

Mayor McQuaid

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY,

This 21st day of July, 2026.

Anne Hsu
CITY CLERK