RESOLUTION NO. 2026-61

A RESOLUTION OF THE ALBANY CITY COUNCIL CALLING FOR THE PLACEMENT OF A SPECIAL TAX MEASURE ON THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION BALLOT FOR SUBMITTING TO THE VOTERS AN ORDINANCE AMENDING CHAPTER 4 SECTION 4-10 OF THE ALBANY MUNICIPAL CODE TO UPDATE THE CITY'S STREET PAVING AND STORM DRAIN FACILITY IMPROVEMENT SPECIAL TAX, BY ADDING A VERY LOW-INCOME REBATE PROVISION AND A 50% LOW-INCOME EXEMPTION/REBATE; PROVIDING FOR AN ADJUSTED TAX RATE IN THE EVENT A PARCEL OVER 500,000 SQUARE FEET IN SIZE BECOMES EXEMPT FROM THIS PARCEL TAX; APPLYING THE TAX TO POSSESSORY INTERESTS IF THE PARCEL OWNER IS EXEMPT FROM THIS TAX; AND MAKING OTHER CLARIFYING UPDATES; 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, at the June 6, 2006 Municipal Election Albany voters approved Measure F, a special parcel tax to fund street paving and storm drain improvements, programs and services, which is currently codified as Section 4-10 of Chapter IV of the Albany Municipal Code; and

WHEREAS, the ballot measure is an ordinance amending Section 4-10 to update the terms of the City's special tax to fund street paving and storm drain improvements, programs and services (the "Street Paving and Storm Drain Tax").

WHEREAS, the Street Paving and Storm Drain Tax currently:

(A) Creates a tax that charges property owners on a land basis at an initial tax rate of $96 per equivalent residential unit (ERU) which, indexed for twenty years of Consumer Price Index, is currently levied at a rate of $167.65 per ERU, as assigned in the ordinance; and

(B) Provides for annual rate adjustments indexed with the applicable Consumer Price Index, subject to a 5% annual cap; and

(C) Incorporates an exemption from the tax for residential parcels owned by qualifying very low-income residents, as defined in the ordinance; and

WHEREAS, the updates to the Street Paving and Storm Drain Tax would:

(A) Authorize a 100% rebate to qualifying very low-income renters of the Street Paving and Storm Drain Tax imposed on a rental unit in which they reside, as defined in the ordinance; and

(B) Amend annual rate adjustments to be indexed with the Consumer Price Index but subject to a 3% annual cap instead of a 5% cap; and

(C) Provide that the current Street Paving and Storm Drain Tax would remain at $167.65 per ERU, annually indexed with the Consumer Price Index, unless any

parcel located in the City that is 500,000 square feet or larger, is sold, leased or transferred such that the parcel becomes wholly exempted from the payment of the Street Paving and Storm Drain Tax, at which point the City Council shall thereafter be authorized to levy this tax at the following maximum rate:

1. $0.0638 per lot square foot for all parcels in the City; and

2. said rate subject to applicable Consumer Price Index adjustments, subject to a 3% annual cap; and

(D) Retain the 100% exemption from the tax for residential parcels owned by qualifying very low-income residents, as defined in the ordinance, and add a 50% exemption for low-income resident owners within this exemption; and

(E) Add a 50% rebate to qualifying low-income renters of Street Paving and Storm Drain Tax imposed on a rental unit in which they reside, as defined in the ordinance; and

(F) Clarify that the parcel tax shall be applied to the possessory interest (i.e. leasehold) on an otherwise taxable parcel where the title owner of the parcel is exempt from property/parcel taxation; and

WHEREAS, the specific terms of the updated Street Paving and Storm Drain Tax measure are provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit "A" and by this reference made an operative part hereof, and in accordance with all applicable laws; and

WHEREAS, the Street Paving and Storm Drain Tax is a special tax the proceeds of which of which are deposited into a City special fund and are dedicated for the sole and exclusive purpose of providing street paving and storm drain improvements, programs and services; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218 (California Constitution, Article XIII C), an amendment to the State Constitution which requires that all special taxes which are imposed, extended or increased must be submitted to the electorate and approved by a two-thirds (2/3) vote of the qualified electors voting in the election; and

WHEREAS, the proposed amendments which increase the rate of the Street Paving and Storm Drain Tax constitute a tax "increase" subject to Proposition 218; and

WHEREAS, pursuant to Proposition 218 (California Constitution Article XIII C, §2(b)), a local election for the approval of an increase to a special tax may be scheduled for any date authorized by the California Elections Code; and

WHEREAS, the next regularly scheduled general election for City Council members on November 3, 2026 is a date authorized under the California Elections Code for the placement of a special tax measure; and

WHEREAS, pursuant to California Government Code Section 50077, on July 20, 2026, the City Council held a public hearing after due notice regarding calling for an election on the Street Paving and Storm Drain Tax Measure; 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 Street Paving and Storm Drain 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 Street Paving and Storm Drain 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:

"Shall the measure updating the Street Paving and Storm Drain Special Tax, by adding very low-income rebates and low-income tax exemptions and rebates; applying the tax to possessory interests; and if a parcel over 500,000 square feet becomes exempt from this tax, adjusting the rate from $167.65 per equivalent residential unit to $0.0638 per lot square foot as provided in the measure, providing an estimated $1,400,000 annually until ended by voters, be adopted?"	**YES**
	NO

Section 5 This Measure requires the approval of a two-thirds (2/3) supermajority 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 § 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 for submittal of primary arguments for or against the Measure. 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 portion of the sample ballot, 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 special parcel tax to fund street paving and storm drain maintenance and improvements. 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.

Section15 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 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 its next regularly scheduled meeting.

Section 20 The Voter Information Guide shall include the ballot questions' wording to the voters as set forth above, and the exact wording of the proposed Albany Municipal Code sections as shown in the Exhibit "A" attached hereto.

Section 21 The approval of this Resolution is exempt from the California Environmental Quality Act (CEQA). The Street Paving and Storm Drain Tax Measure to be submitted to the voters is a special tax dedicated to funding street paving and storm drain improvements, programs and services within the City. However, the funding is not committed to any specific project or service; and any future decisions to approve particular projects or services utilizing the tax proceeds will be subject to environmental review at the earliest feasible time prior to the point at which such future decisions are made. As such, under CEQA Guidelines Section 15378(b)(4), this Measure is not a project within the meaning of CEQA because it creates a 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 this Measure were 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 Measure.

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 CHAPTER 4 SECTION 4-10 OF THE ALBANY MUNICIPAL CODE TO UPDATE THE CITY'S STREET PAVING AND STORM DRAIN FACILITY IMPROVEMENT SPECIAL TAX, BY ADDING A VERY LOW-INCOME REBATE PROVISION AND ADDING A 50% LOW-INCOME EXEMPTION/REBATE; PROVIDING FOR AN ADJUSTED TAX RATE IN THE EVENT A PARCEL OVER 500,000 SQUARE FEET IN SIZE BECOMES EXEMPT FROM THIS PARCEL TAX; APPLYING THE TAX TO POSSESSORY INTERESTS IF THE PARCEL OWNER IS EXEMPT FROM THIS TAX; AND MAKING OTHER CLARIFYING UPDATES

"Shall the measure updating the Street Paving and Storm Drain Special Tax, by adding very low-income rebates and low-income tax exemptions and rebates; applying the tax to possessory interests; and if a parcel over 500,000 square feet becomes exempt from this tax, adjusting the rate from $167.65 per equivalent residential unit to $0.0638 per lot square foot as provided in the measure, providing an estimated $1,400,000 annually until ended by voters, be adopted?"	**YES**
	NO

ORDINANCE NO. 2026-08

AN ORDINANCE AMENDING CHAPTER 4 SECTION 4-10 OF THE ALBANY MUNICIPAL CODE TO UPDATE THE CITY'S STREET PAVING AND STORM DRAIN FACILITY IMPROVEMENT SPECIAL TAX, BY ADDING A VERY LOW- INCOME REBATE PROVISION AND ADDING A 50% LOW-INCOME EXEMPTION/REBATE; PROVIDING FOR AN ADJUSTED TAX RATE IN THE EVENT A PARCEL OVER 500,000 SQUARE FEET IN SIZE BECOMES EXEMPT FROM THIS PARCEL TAX; APPLYING THE TAX TO POSSESSORY INTERESTS IF THE PARCEL OWNER IS EXEMPT FROM THIS TAX; AND MAKING OTHER CLARIFYING UPDATES

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, Article XIII A, Section 4 and Article XIII C, Section 2 of the California Constitution and the California Elections Code.

SECTION 2: AMENDMENT OF SECTION 4-10 TO THE ALBANY MUNICIPAL CODE.

Section 4-10 of Chapter 4 of the Albany Municipal Code is hereby amended to read as follows:

"**4-10.1 Title.**

This Section 4-10 may be cited as the "City of Albany Street Paving and Storm Drain Facility Improvement Tax."

4-10.2 Necessity, Authority and Purpose.

a. The City Council (the "Council") of the City of Albany (the "City") hereby determines as follows:

1. That the cost to maintain streets and storm drains throughout the City at the level required to provide for the health, safety, and general welfare of the residents of the City exceeds the amount of revenues generated from other sources;

2. That additional revenues or sources of revenue are needed to fund necessary improvements such as the repair and rehabilitation of streets and storm drains;

3. That the levy of a City-wide special tax as hereinafter provided is necessary to fund the foregoing municipal improvements and services.

b. This section was approved by the voters of the City at the consolidated State election held on June 6, 2006 by the following vote:

Yes: 3,119 No: 1,266;

and was again approved by the voters of the City at the General Municipal Election held on November 3, 2026 by the following vote:

Yes: No: ;

Accordingly, the City of Albany Street Paving and Storm Drain Facility Improvement Tax (the "Tax") is levied under this chapter pursuant to the City's Charter, Section 37100.5 of the California Government Code, and other applicable laws. Under the Charter, it is hereby expressly provided that, as an exercise of its municipal affairs powers, the City shall be authorized to use all or a portion of the tax allocated for capital improvements to pay installments of principal and interest on leases or similar instruments for the purposes of providing financing for any capital improvements hereunder.

4-10.3 Tax Levied.

a. Unless and until the tax rate adjustment in subsection b. occurs, ~~T~~the tax not exceeding the maximum amounts set forth in this subsection 4-10.3 a. is hereby levied, commencing in the fiscal year 2027~~06~~-2028~~07~~, on all taxable properties, improved or unimproved, within the boundaries of the City at the maximum flat rate of ~~ninety-six~~one-hundred sixty seven ~~($96.00)~~ dollars and sixty-five cents ($167.65), indexed per subsection c. below, per Single Family Equivalent Residential Unit ("ERU"). For the purposes of defining an Equivalent Residential Unit, the following categories are established:

~~a~~1. Single-family residential (1);

~~b~~2. Multi-family residential unit (.75);

~~c~~3. Condominium (.75);

~~d~~4. Nonresidential: For nonresidential parcels the minimum tax rate shall be equal to one (1) ERU, ~~ninety-six~~one hundred sixty seven ~~($96.00)~~ dollars and sixty-five cents ($167.65), indexed per subsection c. below, for every parcel of three thousand (3,000) square feet or less. The ERU for nonresidential parcels over three thousand (3,000) square feet will be based on parcel square footage and by land use category as follows:

Land Use Category	Area (ERU)
Commercial	3,000
Industrial	3,000

Vacant land at one-half (1/2) the developed rate

Example: Assessment calculation for a commercial parcel with an area of 4000 Sq. Ft.:

4000 SF / 3000 SF = 1.25 ERU

1.25 ERU * ($96) = $120.00

For purposes of this chapter, "taxable" properties are those not owned by the City, the State of California, any other public district or agency of the State or the United States of America. "Improved" properties are those other than those devoid of any structure as of June 1 of any fiscal year. "Vacant" properties are those which are unimproved, but shall not include unimproved parcels which are dedicated as open space or parklands. ~~The tax shall not exceed the maximum amounts set forth in this subsection 4-10.3, except that the tax may be increased annually by the annual percent increase for the prior calendar year, if any, in the All Urban Consumer All Items Consumer Price Index (CPI U, 1982 – 1984 = 100) for San Francisco-Oakland-San Jose, California.~~ For the purposes specified in subsection 4-10.4 a below, the tax shall be levied so long as it is necessary to pay for any financing of capital improvements, and so long as necessary for services as specified in subsection 4-10.4 b.

b. Notwithstanding subsection a. above, in the event that any parcel located in the City that is 500,000 square feet or more in size, is sold, leased or transferred such that the parcel becomes wholly exempted from the payment of this tax, including parcel taxation on any possessory interests pursuant to section 4-10.5, the City Council shall thereafter be authorized to levy this tax at the following maximum rate:

1. $0.0638 per lot square foot for all parcels.

2. The adjusted maximum rate of this tax shall become operative in the next fiscal year after a parcel described above is determined by the City Manager or designee to be exempt from this tax.

c. ~~It is further provided that in no event shall the tax rate adjustment imposed hereby exceed, on an annual basis, five (5%) percent of the tax rates imposed by the City of Albany during the immediately preceding fiscal year.~~Either of the rates set forth in subsections a. and b. above shall be annually adjusted commencing with the first fiscal year after this ordinance is adopted, as set forth herein to reflect any increase in the Consumer Price Index. The tax rate per year on each parcel for each fiscal year shall be an amount determined as follows:

Tax rate for the current year

Tax rate for the current year	=	Tax rate for the preceding year	X	Change in Consumer Price Index from April of the immediately preceding year to April of the current year or 1.03, whichever is less

"Consumer Price Index" or "CPI" means the Consumer Price Index for All Urban Consumers (CPI-U) for San Francisco-Hayward as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used in order to obtain

substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised. The adjustment identified above shall be subject to an annual cap of 3%. In no event shall the special tax rate for any type of parcel for any year be less than the amount established for the preceding year. If, in any such Consumer Price Index measurement period, the Consumer Price Index increase exceeds three percent (3%), the amount above three percent (3%) shall carryover to any subsequent fiscal year in which the applicable Consumer Price Index increase is less than three percent (3%), provided that the total increase in that fiscal year (the CPI-based increase for that year and any carried over increase from prior years) does not exceed three percent (3%).

4-10.4 Purposes and Uses of Tax.

The proceeds of the tax shall be deposited in a special Street Paving and Storm Drain Facility Improvement fund, maintained by the City, which proceeds, together with any interest and penalties thereon, collected each fiscal year (collectively, the "tax proceeds"), shall be used for the repair, rehabilitation, and other improvements needed for streets and storm drains.

4-10.5 Exemptions/Taxation of Possessory Interests.

a. Real property otherwise wholly exempted from *ad valorem* tax by state law shall also be exempted from any liability for the special tax. If the owner of real property is by law exempt from *ad valorem* taxation, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from *ad valorem* taxation. The special parcel tax shall not apply to: (A) any person, entity, parcel, or property as to whom or which it is beyond the power of the City to impose the tax herein provided; and (B) any person qualifying for a partial for full exemption described in the subsections below. The tax imposed by this chapter shall be subject to the exemptions set forth in this section.

~~a~~b. ~~Very~~ Low-Income Homeowner Exemption. Single-family residential parcels and units on multi-family residential parcels shall be ~~E~~exempt from this special tax ~~are owners of single-family residential units in which they reside~~ if they are owned and occupied by a person or persons whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low-income" for a family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.), for such year. The application process will be in the form of self-certification under penalty of perjury. Owners must apply for the exemption provided for in this section annually by ~~petition~~ application to the ~~Director of Finance and Administrative Services (the "Finance Director") of the~~ City ~~of Albany~~ in the manner and at the time set forth by the ~~Finance Director~~City Manager or designee. Such ~~petitions~~ applications shall be on forms provided by the ~~Finance Director~~City Manager or designee and shall provide such information as they ~~Finance Director~~ may require. If ~~the Finance Director determines the~~there is a need to audit an application, the ~~Director of Finance and Administrative Services~~City Manager or designee may require additional information, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

c. Renters who reside in a residential rental unit within the City of Albany whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low-income" for a family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.), for such year may apply for a rebate of the special tax imposed by this section that applies to the rental unit in which they reside. Renters must apply for the rebate provided in this section annually by application to the City in the manner and at the time set forth by the City Manager or designee. Such applications shall be on forms provided by the City Manager or designee and shall

provide such information as they may require. If there is a need to audit an application, the City Manager or designee may require additional information, including, but not limited to, federal income tax returns and W-2 forms of renter occupants eligible for this exemption. Only one such rebate shall be allowed annually to a rental unit.

d. Single-family residential parcels and units on multi-family residential parcels shall also receive a 50% discount on the effective rate for the special tax if they are owned and occupied by a person or persons whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "low-income" for a family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.), for such year. The application process will be in the form of self-certification under penalty of perjury. Owners must apply for the exemption provided for in this Section annually by application to the City in the manner and at the time set forth by the City Manager or designee. Such applications shall be on forms provided by the City Manager or designee and shall provide such information as they may require. If there is a need to audit an application, the City Manager or designee may require additional information, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.

e. Renters who reside in a residential rental unit within the City of Albany whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "low-income" for a family of such size under Section 8 of the United States Housing Act of 1937 (42 U.S.C.A. Sections 1437 et seq.), for such year may also apply for a rebate of 50% of the special tax imposed by this Section that applies to the rental unit in which they reside. Renters must apply for the rebate provided in this section annually by application to the City in the manner and at the time set forth by the City Manager or designee. Such applications shall be on forms provided by the City Manager or designee

and shall provide such information as they may require. If there is a need to audit an application, the City Manager or designee may require additional information, including, but not limited to, federal income tax returns and W-2 forms of renter occupants eligible for this exemption. Only one such rebate shall be allowed annually to a rental unit.

4-10.6 Computation and Collection of Tax.

a. The City's Director of Finance and Administrative Services (the "Finance Director") or ~~his/her~~ designee ~~or employee~~ is hereby authorized and directed each fiscal year, commencing with the fiscal year 20~~06~~27-20~~07~~28, to determine the tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the City, in the manner and as provided in subsection 4-10.3. The Finance Director is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Alameda to effect proper billing and collection of the tax, so that the installments of the tax shall be included on the secured property tax roll of the County of Alameda. Unless otherwise required by the Council, no Council action shall be required to authorize the annual collection of the tax as herein provided.

b. The assessment roll data of the Alameda County Tax Assessor as of January 1 of each year and City records shall be used to determine the lot square footage of each parcel of real property for purposes of determining the amount of the special tax for each parcel. Condominiums and other parcels that do not have assigned lot square footage shall be levied based on the total common area lot square footage, divided by the number of condominium units associated with that common area so that each condominium unit has an equal allocation of the total lot area. For parcels divided by Tax Rate Area lines, the amount of the special tax for the portion of the parcel within Alameda County shall be calculated at the same rates as set forth above. For properties wholly within Alameda County and divided by Tax Rate Area

lines into multiple parcels, the property shall be taxed as a single parcel at the rates set forth above.

4-10.7 Accountability.

Pursuant to Sections 50075.1 and 50075.3 of the California Government Code, the specific purposes of the tax and the requirement that the tax proceeds be applied to such purposes and the establishment of a special fund for the tax proceeds are as set forth in subsection 4-10.4. So long as the tax is collected hereunder, commencing not later than July 1, 20~~07~~27, the Finance Director is hereby authorized and directed to cause to be prepared and filed with the Council a report that shows the amount of tax collected and expended and the status of any projects funded with the tax proceeds. For purposes of this subsection 4-10.7, the Finance Director is authorized to retain such consultants, accountants or agents as may be necessary or convenient to accomplish the foregoing. The report may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the City Council.

4-10.8 Examination of Books and Records and Annual Audit.

The Finance Director, City Manager or ~~his/her~~ their designee or employee or agent, is hereby authorized and directed to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of parcels and computation of the tax. A certified public accounting firm retained by the City will perform an annual audit to assure accountability of the proper disbursement of these tax proceeds in accordance with the objectives stated herein.

4-10.9 Property Tax.

This special tax is a property tax and qualified property owners and renters shall be entitled to the benefits of the Gonsalves-Deukmejian-Petris Senior Citizen's Property Tax Assistance

Law (California Revenue and Taxation Code Section 20501 et seq.) and the Senior Citizens and Disabled Property Tax Postponement Law (California Revenue and Taxation Code Section 20581 et seq.), as provided by law.

4-10.10 Collection of Tax; Interest and Penalties.

The City Council is authorized to have the taxes imposed by this section collected by the County of Alameda in conjunction with the County's collection of property tax revenues for the City of Albany. The tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties, additional fees, interest upon persons who fail to remit any tax imposed by this section, and the same rules, procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of Alameda; provided, however, that the Council may provide for other appropriate methods of collection of the Tax by appropriate resolution(s) of the Council.

4-10.11 Collection of Unpaid Taxes.

The amount of the tax, any penalty, and any interest imposed under the provisions of this chapter shall be deemed a debt owed by the owner of each parcel of real property to the City. If the owner of a parcel is exempt from this tax, but this tax applies to the holder of the possessory interest in such parcel, then the special tax shall constitute a debt owed by the possessory interest holder. Any person owing money under the provisions of this chapter shall be personally liable to an action brought in the name of the City, at its option, for the recovery for such amount. The City Manager or the Finance Director may, from time to time and in ~~his or~~ their discretion, waive any applicable penalties for a taxpayer based upon the particular facts and circumstances.

4-10.12 Refund of Tax, Penalty, or Interest Paid More Than Once; or Erroneously or Illegally Collected.

When the amount of the tax, any penalty, or any interest has been paid more than once, or has been erroneously or illegally collected or received by the City under this section it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which claim is founded, is filed with the Finance Director within one (1) year from the date of payment. If the claim is approved by the Finance Director, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected or by whom paid, and the balance may be refunded to such person, ~~his/her~~ their administrators or executors.

4-10.13 Savings Clause.

The provisions of this section shall not apply to any person, or to any property as to whom or which it is beyond the power of the City to impose the tax herein provided. If any provision, sentence, clause, section or part of this section is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such provision, sentence, clause, section or part of this section and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this section. It is hereby declared to be the intention of the City that this section would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

4-10.14 Regulations.

The Council and the City Manager or designee ~~is~~are hereby authorized to promulgate such regulations as ~~it~~they shall deem necessary in order to implement the provision of this section,

~~including implementing this section~~ which is hereby codified in Chapter 4, Section 4-10 et seq., of the Albany Municipal Code~~ or as otherwise directed by the Albany City Clerk~~.

4-10.15 Increase Appropriations Limit.

Pursuant to California Constitution Article XIIIB, the appropriation limit for the City of Albany is hereby increased by the aggregate sum authorized to be levied by this tax for fiscal year 20~~06~~27/~~07~~28 and each year thereafter.

4-10.16 Effective Date.

This section relates to the levying and collecting of the tax by the City and shall be in full force and effect ten (10) days after the certification by the Council of the election returns indicating passage of the ordinance by two-thirds (2/3) of the voters casting votes in the election.

4-10.17 Reduction in Tax and Limited Authority to Increase.

The tax rates imposed by Section 4-10 are maximum rates and may not be increased by the City Council above such maximum rates. The tax imposed by this Ordinance may be reduced or eliminated by the City Council on or before July 1st in any year in which the City Council determines that after such reduction or elimination there will be sufficient revenues available to balance the City Council's Adopted Budget and the Council may reverse such action or otherwise adjust the tax rate as determined necessary to sufficiently fund the Adopted Budget. Such reduction or elimination shall be effective for the fiscal year following such vote."

SECTION 3: 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. 2026-61 calling for

an election on this Ordinance. The CEQA findings set forth in Resolution No. 2026-61 are incorporated herein by reference.

SECTION 4: 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 5: EFFECTIVE DATE.

Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code § 9217, this Ordinance shall take effect only if approved by a two-thirds (2/3) supermajority 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. 2026-08 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. 2026-08 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 regular 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

1000 San Pablo Avenue • Albany, California 94706
(510) 528-5710 • www.albanyca.org

RESOLUTION NO. 2026-61

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