

CITY OF ALBANY
CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE “P”
AMENDING THE CITY’S SPECIAL PARCEL TAX TO FUND STREET
PAVING AND STORM DRAINAGE IMPROVEMENTS, PROGRAMS AND
SERVICES

In 2006, Albany voters approved Measure “F”, a special parcel tax on property within the City to fund street paving and storm drainage improvements, programs and services. The parcel tax is currently levied annually at \$167.65 per equivalent residential unit (ERU), as defined therein, allows annual rate adjustments subject to a 5% annual cap, and incorporates a 100% exemption for residential parcels owned by qualifying very low-income residents, as defined therein.

On July 20, 2026, the City Council voted to place Measure “P” on the November 3, 2026 General Municipal Election ballot. If approved by two-thirds (2/3) of Albany voters, this Measure would amend the tax as follows:

- Retain the 100% exemption for residential parcels owned by qualifying very low-income residents, and add a 50% exemption for qualifying low-income resident owners; and
- Add a 100% rebate to qualifying very low-income renters of tax imposed on a unit where they reside, and add a 50% rebate to similarly qualifying low-income renters, as defined therein; and
- Maintain annual Consumer Price Index (CPI) adjustments, but with a 3% annual cap instead of 5%; and
- Maintain the rate at \$167.65 per ERU, annually adjusted by CPI, unless any parcel 500,000 square feet or larger is sold, leased or transferred to make it tax exempt, at which point the City Council may levy this tax at the maximum rate of \$0.0638 per lot square foot for all parcels in the City, annually adjusted by CPI, subject to a 3% annual cap. The Council may levy the tax at a lower rate in any year and restore it back to a prior rate, provided this maximum voter approved rate isn’t exceeded.
- Clarify that this tax applies to possessory interests (i.e. leaseholds) on a parcel where the owner is exempt from parcel taxation.

The tax is estimated to generate \$1,400,000 annually until repealed by voters at a subsequent election. The revenue from this tax will continue to be deposited into a dedicated “Street Paving and Storm Drain Facility Improvement Fund”. The purposes for this tax would not change and funds would remain dedicated to the repair, rehabilitation, and other improvements for streets and storm drains. This parcel tax would be collected the same and be subject to the same requirements as other property taxes collected by the County of Alameda on behalf of the City of Albany.

This Measure would continue requiring the City’s Finance Director to prepare an annual accountability report showing: (i) parcel tax revenues collected and spent; and (ii) status of projects/work funded with tax revenues.

A “yes” vote on Measure “P” will approve this amendment to the street paving/storm drainage parcel tax.

A “no” vote on Measure “P” will not approve this amendment to the street paving/storm drainage parcel tax.

The above statement is an impartial analysis of Measure “P”. If you desire a copy of the Measure, please call the Office of the City Clerk at (510) 528-5710 and a copy will be mailed at no cost to you.

/s/ Malathy Subramanian
City Attorney