

CITY OF ALBANY
CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE “Q”
AMENDING THE CITY’S SPECIAL PARCEL TAX TO FUND EMERGENCY
MEDICAL SERVICES, ADVANCED LIFE SUPPORT AND FIRE PROTECTION
SERVICES (EMS/ALS/FIRE)

In 2022, Albany voters approved Measure “K”, a special parcel tax on property within the City to fund emergency medical, advanced life support and fire protection services (EMS/ALS/Fire). The parcel tax is currently levied annually on residential and commercial properties at a rate of \$0.0807 per lot square foot, as defined in the Measure. It allows annual rate adjustments subject to a 5% cap, and incorporates both a 100% exemption for residential parcels owned by qualifying very low-income residents and a 100% rebate to qualifying very low-income renters of tax imposed on a rental unit where they reside, as defined therein.

On July 20, 2026, the City Council voted to place Measure “Q” 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
- Retain the 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% cap instead of 5%; and
- Maintain the rate at \$0.0807 per lot square foot, 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 maximum rates shall be:
 - \$0.254 per building square foot for developed properties; and
 - \$0.110 per lot square foot for undeveloped parcels; both annually adjusted by CPI.
- Clarify that this tax applies to possessory interests (i.e. leaseholds) on a parcel where the owner is exempt from parcel taxation.

The Council may levy the tax at a lower rate in any year and restore it back to a prior rate, provided the maximum voter approved rates aren’t exceeded.

The tax is estimated to generate \$2,500,000 annually until repealed by voters at a subsequent election. The tax will continue to be deposited into a dedicated fund to provide paramedic, advanced life support, firefighting services, firefighting equipment and ambulance services. 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 or description of any programs funded with tax revenues.

A “yes” vote on Measure “Q” will approve this amendment to the EMS/ALS/Fire parcel tax.

A “no” vote on Measure “Q” will not approve this amendment to the EMS/ALS/Fire parcel tax.

The above statement is an impartial analysis of Measure “Q”. 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