

**CITY OF ALBANY**  
**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "T"**  
**ENACTING A CITY SPECIAL PARCEL TAX TO FUND STREET TREES AND**  
**STREETLIGHTING IMPROVEMENTS AND MAINTENANCE**

On July 6, 2026, the City Council voted to place Measure "T" on the November 3, 2026 General Municipal Election ballot. If approved by two-thirds (2/3) of Albany voters, this Measure would enact a new special parcel tax on property within the City to fund street trees and streetlighting improvements and maintenance as follows:

- Establish a rate at \$0.0354 per taxable lot square foot commencing July 1, 2027, subject to an annual Consumer Price Index (CPI) adjustment and an annual 3% cap;
- Provide that only the first 500,000 lot square feet of a parcel would be subject to the tax and any square footage above 500,000 on a parcel would be exempt from the tax;
- Establish a 100% exemption for residential parcels owned by qualifying very low-income residents, and a 50% exemption for qualifying low-income resident owners, as defined therein; and
- Establish a 100% rebate to qualifying very low-income renters of tax imposed on a rental unit where they reside, and a 50% rebate to similarly qualifying low-income renters, as defined therein.

This tax would apply to possessory interests (i.e. leaseholds) on a parcel where the owner is exempt from parcel taxation.

The tax is estimated to generate \$775,000 annually until repealed by voters at a subsequent election. The revenue from this tax would be deposited into a dedicated "Street Trees and Streetlighting Special Tax Fund" and used for "Street Trees Improvement and Maintenance" and "Streetlighting Improvement and Maintenance", as those terms are defined in the Measure. 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 require 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 "T" will approve this street trees and streetlighting improvement and maintenance parcel tax.

A "no" vote on Measure "T" will not approve this street trees and streetlighting improvement and maintenance parcel tax.

**The above statement is an impartial analysis of Measure "T". 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