



BALLOT MEASURE SUBMITTAL FORM

Official Use Only: Date Stamp

RECEIVED
Alameda County

AUG 05 2026

Reg. of Voters

All fields with an * are required.

BALLOT MEASURE QUESTION

Jurisdiction Name*: City of Albany

Election Date*: November 3, 2026

Note: The information as it appears within the text box will be printed on the ballot and voter guide.

Insert ballot question text here*:

Shall the measure to enact a special parcel tax on non-exempt property in the City at \$0.0354 per lot square foot to maintain and improve public street trees and streetlighting to enhance local safety and sustainability, subject to an annual consumer price index adjustment up to 3%, exempting qualifying low-income residents, providing an estimated \$775,000 annually until ended by voters, be adopted?

TYPE OF MEASURE*

- ☐ Regular Measure ☒ Parcel Tax
- ☐ Bond Measure ☐ Charter Amendment

PERCENTAGE NEEDED TO PASS*

- ☐ 50% + 1 ☐ 66.6667% ☒ 2/3
- ☐ Other: Click or tap here to enter text.

FULL-TEXT OPTION*

Full Text to be printed in the Voter Information Pamphlet:

- ☒ **YES** (*note: must provide an MS Word file*)
- ☐ **NO** – Do not print, but it's accessible at: Click or tap here to enter text.

AUTHORIZED REPRESENTATIVE/CONTACT PERSON*

(office use)

Print Name: [REDACTED]

Signature: [REDACTED]

Phone #: [REDACTED]

Email: [REDACTED]

CONTACT INFORMATION

(public use)

Phone #: 510-528-5710

Email: cityclerk@albanyca.gov

Website: www.albanyca.gov

AUG 05 2026

Reg. of Voters

RESOLUTION NO. 2026-51

1 **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALBANY**
2 **CALIFORNIA CALLING FOR THE PLACEMENT OF A SPECIAL TAX**
3 **MEASURE ON THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION**
4 **BALLOT FOR SUBMITTING TO THE VOTERS AN ORDINANCE ADDING**
5 **SECTION 4-16 TO CHAPTER 4 TO ENACT A SPECIAL PARCEL TAX TO FUND**
6 **THE IMPROVEMENT AND MAINTENANCE OF CITY STREET TREES AND**
7 **STREETLIGHTING; REQUESTING THE BOARD OF SUPERVISORS OF**
8 **ALAMEDA COUNTY TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION**
9 **TO BE HELD ON NOVEMBER 3, 2026 WITH THE STATEWIDE GENERAL**
10 **ELECTION; SETTING RULES AND DEADLINES FOR THE FILING OF**
11 **WRITTEN ARGUMENTS REGARDING SAID MEASURE**

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

15 **WHEREAS**, the City of Albany is a charter city and pursuant to Article XI, Sections
16 5 and 7 of the California Constitution and Section 1.03 of the Albany City Charter is
17 empowered to exercise all powers necessary and appropriate for a municipal corporation and
18 the general welfare of its inhabitants; and

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

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

26 **WHEREAS**, the proposed ballot measure is an ordinance adding Section 4-16 to
27 Chapter 4 of the Albany Municipal Code to enact a new special parcel tax to fund improvement
28 and maintenance of City street trees and streetlighting; and

1 **WHEREAS**, the proposed special parcel tax (the “Street Trees and Streetlighting Tax
2 Measure”) would:

3 (A) Charge property owners on a land basis at a tax rate of \$0.0354 per taxable lot
4 square foot, subject to a 500,000 square foot cap, and subject to an annual
5 inflationary adjustment up to 3%, as assigned in the ordinance; and

6 (B) Incorporate a 100% exemption from the tax for single-family and multiple-family
7 residential parcels owned by qualifying very low-income residents, and a 100%
8 rebate of said taxes to qualifying very low-income renters who reside in a unit on
9 a parcel subject to this tax, as defined in the ordinance.

10 (C) Incorporate a 50% exemption from the tax for single-family and multiple-family
11 residential parcels owned by qualifying low-income residents, and a 50% rebate
12 of said taxes to qualifying low-income renters who reside in a unit on a parcel
13 subject to this tax, as defined in the ordinance.

14 (D) Collect all revenues in the special Street Trees and Streetlighting Parcel Tax Fund,
15 to be expended only on eligible expenditures as designated under the ordinance.

16
17 **WHEREAS**, the specific terms of the Street Trees and Streetlighting Tax Measure are
18 provided for in the ordinance to be considered by the qualified voters, attached hereto as
19 Exhibit “A” and by this reference made an operative part hereof, and in accordance with all
20 applicable laws; and

21
22 **WHEREAS**, on November 6, 1996, the voters of the State of California approved
23 Proposition 218 (California Constitution, Article XIII C), an amendment to the State
24 Constitution which requires that all special taxes which are imposed, extended or increased by
25 a local agency must be submitted to the electorate and approved by a two-thirds (2/3) vote of
26 the qualified electors voting in the election; and
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1 **WHEREAS**, pursuant to Proposition 218 (California Constitution, Article XIII C,
2 Section 2(b)), a local election for the approval of an increase to a special tax may be scheduled
3 for any date authorized by the California Elections Code; and

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

7 **WHEREAS**, pursuant to California Government Code Section 50077, on July 6, 2026,
8 the City Council held a public hearing after due notice regarding calling for an election on the
9 Street Trees and Streetlighting Tax Measure; and

10 **WHEREAS**, it is desirable that the General Municipal Election be consolidated with
11 the Statewide General Election to be held on the same date and that within the City the
12 precincts, polling places, voting centers and election officers of the two elections be the same,
13 and that the Alameda County election department canvass the returns of the General Municipal
14 Election and that the election be held in all respects as if there were only one election; and

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

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

21 **NOW THEREFORE, THE ALBANY CITY COUNCIL DOES HEREBY**
22 **RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:**
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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 Section 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 Trees and Streetlighting Tax Measure (the "Measure" herein) 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 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:

**MAINTAIN AND IMPROVE PUBLIC STREET TREES AND STREETLIGHTING
TO ENHANCE SAFETY, ACCESSIBILITY AND THE ENVIRONMENT**

"Shall the measure to enact a special parcel tax on non-exempt property in the City at \$0.0354 per lot square foot to maintain and improve public street trees and streetlighting to enhance local safety and sustainability, subject to an annual consumer price index adjustment up to 3%, exempting qualifying low-income residents, providing an estimated \$775,000 annually until ended by voters, be adopted?"	YES
	NO

1 **Section 5** This Measure requires the approval of a two-thirds (2/3) supermajority
2 of the qualified electors casting votes at the General Municipal Election.

3
4 **Section 6** Conduct of Election. The City Clerk is authorized, instructed, and
5 directed to coordinate with the Alameda County Registrar of Voters/Elections Official to
6 procure and furnish any and all official ballots, printed matter and all supplies, equipment and
7 paraphernalia that may be necessary in order to properly and lawfully conduct the election.

8 **Section 7** Impartial Analysis. Pursuant to California Elections Code Section
9 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the
10 City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to
11 exceed 500 words in length, showing the effect of the Measure on the existing law and the
12 operation of the Measure, and transmit such impartial analysis to the City Clerk not later than
13 the deadline for submittal of primary arguments for or against the Measure. The impartial
14 analysis shall include a statement indicating whether the Measure was placed on the ballot by
15 a petition signed by the requisite number of voters or by the City Council. In the event the
16 entire text of the Measure is not printed on the ballot, nor in the voter information portion of
17 the sample ballot, there shall be printed immediately below the impartial analysis, in no less
18 than 10-font bold type, the following: **"The above statement is an impartial analysis of**
19 **Ordinance or Measure ____.** **If you desire a copy of the Ordinance or Measure, please**
20 **call the Office of the City Clerk at (510) 528-5710 and a copy will be mailed at no cost to**
21 **you."**

22
23
24 **Section 8** Request for Consolidation. Pursuant to the requirements of Section
25 10403 of the Elections Code, the Board of Supervisors of the County of Alameda is hereby
26 requested to consent and agree to the consolidation of a General Municipal Election with the
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1 Statewide General Election on Tuesday, November 3, 2026, for the purpose of submitting to
2 the voters the question relating to: The City's special parcel tax to fund maintenance and
3 improvements to City street trees and streetlighting. The County election department is
4 authorized to canvass the returns and perform all other proceedings incidental to and
5 connected with the General Municipal Election. The Election shall be held in all respects as
6 if there were only one election, and only one form of ballot shall be used. Pursuant to
7 California Elections Code Sections 10403 and 10418, the election will be held and conducted
8 in accordance with the provisions of law regulating the Statewide General Election. The
9 Board of Supervisors is requested to issue instructions to the County Registrar of
10 Voters/Election Department to take any and all steps necessary for the holding of the
11 consolidated election. The City of Albany recognizes that additional costs will be incurred by
12 the County by reason of this consolidation and agrees to reimburse the County for any costs.

13
14 **Section 9.** Primary Arguments. That the City Council authorizes (i) the City
15 Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the
16 above measure, (iii) a bona fide association of such citizens or (iv) any combination of voters
17 and associations, to file a written argument in favor of or against the City measure,
18 accompanied by the printed name(s) and signature(s) of the author(s) submitting it, in
19 accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of
20 California, and to change the argument until and including the date fixed below by the City
21 Clerk, after which no arguments for or against the City measure may be submitted to the City
22 Clerk.
23

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

4 **Section 10** Rebuttal Arguments. Pursuant to Section 9285 of the Elections Code
5 of the State of California, when the City Clerk has selected the primary arguments for and
6 against the City measure which will be printed and distributed to the voters, the Clerk shall
7 send copies of the primary argument in favor of the measure to the authors of the primary
8 argument against, and copies of the primary argument against to the authors of the primary
9 argument in favor. The authors or persons designated by them may prepare and submit
10 rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the
11 City Clerk not later than **August 21, 2026, at 12:00 p.m.** Rebuttal arguments shall be printed
12 in the same manner as the primary arguments. Each rebuttal argument shall immediately
13 follow the primary argument which it seeks to rebut.
14

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

17 **Section 12** The City Clerk is hereby directed to cause notice of the Measure to be
18 published in a newspaper of general circulation, or any other newspaper designated as an
19 official newspaper of the City of Albany in accordance with Elections Code Section 12111
20 and Government Code Section 6061.
21

22 **Section 13** Placement on the Ballot. The full text of the Measure shall be printed
23 in the voter information guide, and a statement shall be printed in the ballot pursuant to
24 Elections Code Section 9223 advising voters that they may obtain a copy of this Resolution
25 and the Measure, at no cost, upon request made to the City Clerk.
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1 **Section 14** Public Examination. Pursuant to California Elections Code Section
2 9295, the Measure will be available for public examination for no fewer than ten (10) calendar
3 days prior to being submitted for printing in the voter information guide. The City Clerk shall
4 post notice in the Clerk's office of the specific dates that the examination period will run.

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

8 **Section 16** That the General Municipal Election, to be held in the City of Albany,
9 shall be canvassed by the Registrar of Voters of the County of Alameda, State of California.
10

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

14 **Section 18** That the City Clerk of the City of Albany is hereby authorized and
15 directed to file a copy of this Resolution upon its adoption with the appropriate County
16 agencies. With the concurrence of the City Attorney, the City Clerk is hereby authorized to
17 make such minor, technical and clarifying changes to this Resolution and/or the Exhibits hereto
18 as may be deemed necessary and appropriate.
19

20 **Section 19** The City Council of the City of Albany shall review the certified
21 statement of results of the election after the County Registrar of Voters/Elections Official has
22 provided said statement to the City Clerk and shall thereafter declare the results no later than
23 the next regularly scheduled meeting or at an earlier special meeting called for that purpose.

24 **Section 20** The Voter Information Guide shall include the ballot questions'
25 wording to the voters as set forth above, and the exact wording of the proposed Albany
26 Municipal Code sections as shown in the Exhibit "A" attached hereto.
27
28

Section 21 The approval of this Resolution is exempt from the California Environmental Quality Act (CEQA). The Measure to be submitted to the voters is a special parcel tax to fund the improvement and maintenance of City street trees and streetlighting. 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 as appropriate 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 6th day of July, 2026.

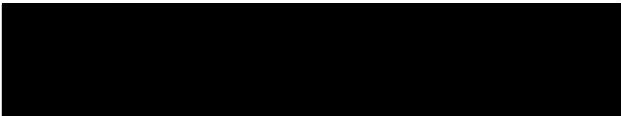

PEGGY McQUAID, MAYOR

EXHIBIT "A"

ORDINANCE NO. 2026-03

**AN ORDINANCE ADDING SECTION 4-16 TO CHAPTER 4 OF THE
ALBANY MUNICIPAL CODE TO ENACT A SPECIAL PARCEL TAX
TO FUND THE IMPROVEMENT AND MAINTENANCE OF
CITY STREET TREES AND STREETLIGHTING**

"Shall the measure to enact a special parcel tax on non-exempt property in the City at \$0.0354 per lot square foot to maintain and improve public street trees and streetlighting to enhance local safety and sustainability, subject to an annual consumer price index adjustment up to 3%, exempting qualifying low-income residents, providing an estimated \$775,000 annually until ended by voters, be adopted?"	YES
	NO

[ATTACHED BEHIND THIS PAGE]

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**AN ORDINANCE ADDING SECTION 4-16 TO CHAPTER 4 OF THE
ALBANY MUNICIPAL CODE TO ENACT A SPECIAL PARCEL TAX
TO FUND THE IMPROVEMENT AND MAINTENANCE OF
CITY STREET TREES AND STREETLIGHTING**

WHEREAS, Albany residents have identified strong and healthy street trees lining our streets, as well as well-maintained streetlights and lighting fixtures as an important of quality of life and a high priority for investment by the City; and

WHEREAS, such amenities contribute greatly to improvement of the City's air quality, landscape biodiversity, and safety for all travelers along our public streets and sidewalks, as well as the overall aesthetic character of the City; and

WHEREAS, the City of Albany, like all California cities, has faced decreasing revenues combined with increased costs for infrastructure investments and improvements, resulting in deferred or insufficient maintenance to many public facilities, including street trees and streetlighting; and

WHEREAS, a dedicated and continued source of additional funding is needed to preserve the City's ability to care for Albany's street trees and streetlighting by way of increased and increased maintenance activities, capital improvements, and strong program administration for consistent delivery of services; the City has identified pathways forward to create resilient systems for both current and future generations in Albany to benefit and enjoy;

WHEREAS, street trees are a vital part of Albany’s urban landscape, providing shade, mitigating air pollution, creating beautiful and relaxing places, reducing stormwater runoff, and improving the overall quality of life for residents;

1 runoff, and supporting wildlife; and expanding the tree canopy with attention to biodiversity
2 and maintaining street trees holistically would thereby improve urban forest resilience and
3 protect against climate change-related impacts; and

4 **WHEREAS**, increasing investment into and improving management of the City's trees
5 is discussed and prioritized in detail in the City's adopted guiding documents, including the
6 Street Tree Management Plan (STMP, 2025), the Climate Action and Adaptation Plan (2019),
7 the 2024-2026 City Council Strategic Plan, and Goal Con-2 in Albany's 2035 General Plan;
8 and
9

10 **WHEREAS**, if authorized by voters, the revenues from the proposed special tax
11 measure will enable implementation of the community's vision for holistic street tree
12 management as adopted in the STMP, which includes but is not limited to increased planting
13 to increase forest resilience and overall canopy cover in Albany, proactive pruning of the City's
14 trees on a grid system, more comprehensive care for young trees to encourage longevity, more
15 accurate data-driven decision-making through investment into geographic information system
16 (GIS) technology, and City-run programming to connect with residents via volunteer events
17 and education; and
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20 **WHEREAS**, streetlighting is a key element in making Albany feel safe and
21 comfortable at night and in low lighting conditions, improving visibility of pedestrians and
22 cyclists in the public right-of-way, encouraging walking, biking, and other modes of non-
23 motorized travel, helping drivers navigate safely and confidently, and supporting Albany
24 businesses by making commercial areas more inviting after dark; and
25

26 **WHEREAS**, increasing investment into and improving the City's streetlighting is
27 discussed in detail in the City's adopted guiding documents, including the Citywide
28

1 Streetlighting Evaluation (Evaluation) performed in 2023-24, the Climate Action and
2 Adaptation Plan (2019) in service of reduction of air emissions via reduction of motorized
3 travel, the 2024-2026 City Council Strategic Plan regarding development of a more robust
4 streetlighting program, and Goals T-4 and CSF-6 in Albany's 2025 General Plan, which
5 specifically reference the related objectives of the benefits of energy conservation and "dark
6 sky" considerations; and

7
8 **WHEREAS**, if authorized by voters, the revenues from the special tax measure will
9 enable implementation of significant current unfunded or partially funded capital improvement
10 efforts, including but not limited to the Citywide Streetlighting Renewal Project (CIP No.
11 24016) and the Critical Intersections Upgrades Project (CIP No. 25020), and will enable long-
12 term support for streetlighting maintenance and improvements in both operating and capital
13 divisions, including updating failed and failing lights, bringing existing lights up to adopted
14 guidelines, adding new lighting in tandem with other public right-of-way and transportation
15 capital enhancement projects as is feasible, and administering future evaluations and program
16 support for these improvements; and

17
18 **WHEREAS**, funds collected from the proposed new special parcel tax would be held
19 in a special fund separate from the General Fund, to be expended only on the two priorities
20 highlighted above, in service of expanding and investing in these two important elements of
21 City life; and

22
23 **WHEREAS**, the proposed new special parcel tax to be submitted to the voters is
24 authorized by Article XIII A of the California Constitution and Section 50075 of the California
25 Government Code. It will be approved if two-thirds of voters voting on the measure vote in
26 favor of it.
27
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1 **NOW THEREFORE, THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN**
2 **AS FOLLOWS:**

3 Section 1. Section 4-16 is hereby added to Chapter 4 of the Albany Municipal
4 Code, and shall read as follows:

5 “4-16 STREET TREES AND STREETLIGHTING SPECIAL PARCEL TAX
6 4-16.1 TITLE. This Article shall be known as the “City of Albany Street
7 Trees and Streetlighting Special Parcel Tax.”

8 4-16.2 DEFINITIONS.

9 A. “City” means the City of Albany.
10 B. “Consumer Price Index” or “CPI” means Consumer Price Index for All
11 Urban Consumers (CPI-U) for San Francisco-Hayward as published by the U.S. Department
12 of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised,
13 such other government index or computation with which it is replaced shall be used in order
14 to obtain substantially the same result as would be obtained if the Consumer Price Index had
15 not been discontinued or revised.

16 C. “Multi-family residential parcel” means all parcels that are improved
17 with more than one residential unit.

18 D. “Owner” means the owner or owners of the real property located within
19 the City.

20 E. “Parcel” means any real property designated by an assessor’s parcel
21 map and parcel number and carried on the secured property tax roll of the County of Alameda.

1 F. “Single-family residential parcel” means all parcels which are improved
2 with only one residential unit.

3 G. “Special tax” means the special tax imposed by this Article.

4 H. “Street tree” refers to any trees in the public right of way generally
5 located in the area between the curb and the sidewalk or in the roadway median.

6 I. “Street Trees Improvement and Maintenance” means both planting and
7 maintenance of new street trees and the improvement and maintenance of existing street trees
8 along the public streets and sidewalks in the City of Albany, and includes but is not limited to
9 the following:

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- 13 a. Planting new trees and coordinating care for young trees to
14 increase potential longevity, including watering and mulching;
- 15
- 16 b. Pruning trees individually and on a grid basis;
- 17
- 18 c. Removing trees, stumps and concrete as authorized by law;
- 19
- 20 d. Maintaining and improving GIS asset and maintenance records;
- 21
- 22 e. Performing forest and tree assessments, inspections, and studies
23 and producing related reports;
- 24
- 25 f. Other activities as outlined in the Albany Municipal Code or as
26 deemed necessary for urban forest management by the
27 Department of Public Works.
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1 J. “Streetlighting Improvement and Maintenance” means installing new
2 streetlights and streetlighting fixtures, and the improvement and maintenance of existing
3 streetlights, streetlighting fixtures and related facilities, according to City-adopted ordinances,
4 resolutions, policies and guidelines, and the providing of electrical power to said lights, fixtures
5 and facilities, along the public streets and sidewalks in the City of Albany.

6 4-16.3 TAX IMPOSED.

7 A. An annual special tax in the amounts set forth in Section 4-16.4 is
8 hereby imposed on every parcel of real property within the City.

9 B. The special tax constitutes a debt owed by the owner of each parcel of
10 real property to the City. If the owner of a parcel is exempt from this tax, but this tax applies
11 to the holder of the possessory interest in such parcel pursuant to subsection (D) below, then
12 the special tax shall constitute a debt owed by the possessory interest holder.

13 C. The special tax shall be levied and collected on each parcel of real
14 property within the City for which the owner receives a separate *ad valorem* property tax bill,
15 at the same time and manner, and subject to the same penalties and procedures as *ad valorem*
16 property taxes collected by the County of Alameda except as otherwise set forth in this Article.
17 Additionally, the Finance Director may, from time to time and in their discretion, waive any
18 applicable penalties for a taxpayer based upon the particular facts and circumstances.

19 D. Real property otherwise wholly exempted from *ad valorem* tax by state
20 law shall also be exempted from any liability for the special tax. If the owner of real property
21 is by law exempt from *ad valorem* taxation, the tax imposed shall be assessed to the holder of
22 the possessory interest in such parcel, unless such holder is also by law exempt from *ad*
23 *valorem* taxation. The special parcel tax shall not apply to: (A) any person, entity, parcel, or
24

1 property as to whom or which it is beyond the power of the City to impose the tax herein
2 provided; and (B) any person qualifying for an exemption described in Section 4-16.3(E)
3 below.

4 E. The tax imposed by this Section shall be subject to the exemptions and
5 rebates set forth in this Section.

- 6
- 7 1. Single-family residential parcels and units on multi-family
8 residential parcels shall be exempt from the special tax if they are
9 owned and occupied by a person or persons whose combined family
10 income, from all sources for the previous calendar year, is at or
11 below the income level qualifying as “very low-income” for a
12 family of such size under Section 8 of the United States Housing
13 Act of 1937 (42 U.S.C.A. Sections 1437 *et seq.*), for such year. This
14 application process will be in the form of self-certification under
15 penalty of perjury. Owners must apply for the exemption provided
16 for in this Section annually by application to the City in the manner
17 and at the time set forth by the City Manager or designee. Such
18 applications shall be on forms provided by the City Manager or
19 designee and shall provide such information as they may require. If
20 there is a need to audit an application, the City Manager or designee
21 may require additional information, including, but not limited to,
22 federal income tax returns and W-2 forms of owner-occupants
23 eligible for this exemption.
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2. Renters who reside in a 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 State 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 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 no 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.

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3. Single-family residential parcels and units on multi-family residential parcels shall 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. This application process will be in the form of self-

1 certification under penalty of perjury. Owners must apply for the
2 exemption provided for in this Section annually by application to
3 the City in the manner and at the time set forth by the City Manager
4 or designee. Such applications shall be on forms provided by the
5 City Manager or designee and shall provide such information as they
6 may require. If there is a need to audit an application, the City
7 Manager or designee may require additional information, including,
8 but not limited to, federal income tax returns and W-2 forms of
9 owner-occupants eligible for this exemption.

- 10
- 11 4. Renters who reside in a rental unit within the City of Albany whose
12 combined family income, from all sources for the previous calendar
13 year, is at or below the income level qualifying as “low-income” for
14 a family of such size under Section 8 of the United State Housing
15 Act of 1937 (42 U.S.C.A. Sections 1437 *et seq.*), for such year may
16 apply for a rebate of 50% of the special tax imposed by this Section
17 that applies to the rental unit in which they reside. Renters must
18 apply for the rebate provided for in this Section annually by
19 application to the City in the manner and at the time set forth by the
20 City Manager or designee. Such applications shall be on forms
21 provided by the City Manager or designee and shall provide such
22 information as they may require. If there is a need to audit an
23 application, the City Manager or designee may require additional
24 information, including, but no limited to, federal income tax returns
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and W-2 forms of renter occupants eligible for this exemption. Only one such rebate shall be allowed annually to a rental unit.

4-16.4 TAX RATES.

A. The rate of the special tax for fiscal year commencing July 1, 2027, shall be \$0.0354 per lot square foot. The special tax shall be levied on only the first 500,000 square feet of any taxable lot and any remaining lot square footage above that figure on the same taxable lot shall not be so levied.

B. The tax rate noted above shall apply beginning July 1, 2027, and ending June 30, 2028. Commencing July 1, 2028, the tax rate shall be annually adjusted as set forth in this Section to reflect any increase in the Consumer Price Index beyond the first fiscal year the tax is levied. The tax rate per year on each parcel for each fiscal year subsequent to the first fiscal year shall be an amount determined as follows:

$$\frac{\text{Tax rate for the current year}}{\text{Tax rate for the preceding year}} = \frac{\text{Change in Consumer Price Index from April of the immediately preceding year to April of the current year or 1.03, whichever is less}}{1.03}$$

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%).

1 C. The assessment roll data of the Alameda County Tax Assessor as of
2 January 1 of each year and City records shall be used to determine the lot square footage of
3 each parcel of real property for purposes of determining the amount of the special tax for each
4 parcel and the use of each parcel to determine applicability of exemptions. Condominiums
5 and other parcels that do not have assigned lot square footage shall be levied based on the total
6 common area lot square footage, divided by the number of condominium units associated with
7 that common area so that each condominium unit has an equal allocation of the total lot area.

8
9 D. For parcels divided by Tax Rate Area lines, the amount of the special
10 tax for the portion of the parcel within Alameda County shall be calculated at the same rates
11 as set forth above. For properties wholly within Alameda County and divided by Tax Rate
12 Area lines into multiple parcels, the property shall be taxed as a single parcel at the rates set
13 forth above.

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15 4-16.5 COLLECTION OF TAX. The special tax shall be collected in the same
16 manner as ordinary *ad valorem* taxes are collected and shall have the same lien priority and be
17 subject to the same penalties and the same procedure and sale in cases of delinquency as
18 provided for *ad valorem* taxes collected by the County of Alameda. The City Council may
19 provide for other alternative methods of collection of the special tax by resolution.

20
21 4-16.6 COLLECTION OF UNPAID TAX. The amount of the special tax, any
22 penalty, and any interest imposed under the provisions of this Article shall be deemed a debt
23 to the City. Any person owing money under the provisions of this Article shall be personally
24 liable to an action brought in the name of the City, at its option, for the recovery for such
25 amount.

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4-16.7 USE OF TAX REVENUE.

A. Revenue from the special tax, including penalties and interest thereon, shall be used only to pay the City's costs of acquiring, maintaining and using real and personal property, equipment and supplies, City-commissioned studies, City-retained services, City staff time and other City costs for Street Trees Improvement and Maintenance and Streetlighting Improvement and Maintenance, as such terms are defined in Subsections 4-16.2(I) and (J).

B. The City shall be authorized to issue bonds and other instruments of indebtedness, including entry into loans and other financial agreements, for the purposes set forth herein. The principal and interest of said debt, as well as the expenses of bond issuance or borrowing, may be secured by, serviced and paid for with revenues from this tax, on those terms and conditions as approved by the City Council.

C. Revenue from the special tax, including penalties and interest thereon, may also be used to pay for the costs of holding an election to seek voter approval of this Article, for the costs of administering the special tax, and for the costs of defending the special tax and this Article, including attorneys' fees and related costs.

4-16.8 ACCOUNTABILITY MEASURES. In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax:

A. A separate, special account, referred to as the Street Trees and Streetlighting Special Tax Fund, shall be utilized, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must continue to be deposited.

1 B. The specific purposes of the special tax are for the funding of street trees
2 and streetlighting improvement and maintenance and for related election, administration, and
3 legal fees as set forth in Section 4-16.7. The proceeds of the special tax shall be applied only
4 to those specific purposes.

5 C. The Finance Director shall annually prepare and submit to the City
6 Council a report regarding the special tax funds collected and expended, as well as any other
7 information required by Government Code sections 50075.1 and 50075.3. At the Finance
8 Director's option, the report may be submitted as a separately denoted section within the City's
9 Annual Comprehensive Financial Report (ACFR).

10 4-16.9 ADMINISTRATION OF TAX. The City Council may establish rules
11 and regulations that it determines are necessary and desirable for administration and
12 implementation of this Article.

13 4-16.10 AMENDMENTS. This Article may only be amended by a vote of the
14 people if the amendment would result in the special tax being imposed, extended, or increased
15 in a manner not authorized by this Article, or if the amendment would substantially alter the
16 purpose of the special tax. The City Council may enact other amendments including but not
17 limited to amendments necessary to implement or administer the special tax.

18 4-16.11 TERM OF TAX. The authority to levy the special tax shall remain in
19 effect until repealed by Albany voters voting at a subsequent duly-called regular or special
20 election. Special taxes imposed prior to the repeal of this tax shall remain due and owing until
21 paid, even after the authority to impose the special tax has been repealed."

1 Section 2. The People of the City of Albany find that all Recitals contained in
2 this Ordinance are true and correct and are incorporated herein by reference.

3 Section 3. This Ordinance is exempt from the California Environmental Quality
4 Act (Public Resources Code §§ 21000 et seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et
5 seq., "CEQA Guidelines"). The special tax authorized by this Ordinance is a special tax that
6 can only be used to fund the projects, facilities, and services described in the Ordinance but
7 does not approve any of the described projects or services. As such, under CEQA Guidelines
8 section 15378(b)(4), the special tax is not a project within the meaning of CEQA because it
9 creates a government funding mechanism that does not involve any commitment to any
10 specific project or service that may result in a potentially significant physical impact on the
11 environment. If revenue from the tax were used for a purpose that would have such effect, the
12 City would undertake the required CEQA review for that particular project or service.
13 Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA
14 is not required. Prior to commencement of any project or service funded by the special tax,
15 any necessary environmental review required by CEQA shall be completed. The City shall
16 perform CEQA analysis for the project prior to approving the project or service, if the project
17 or service requires analysis under CEQA.
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20 Section 4. If any provision of this Ordinance is held by any court or by any Federal
21 or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State
22 law, rule or regulation now or hereafter in effect, or is held by such court or agency to be
23 modified in any way in order to conform to the requirements of any such law, rule or regulation,
24 such provision shall be considered a separate, distinct, and independent part of this ordinance,
25 and such holding shall not affect the validity and enforceability of all other provisions hereof.
26 In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or
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1 otherwise changed, so that the provision thereof which had previously been held invalid or
2 modified is no longer in conflict with such law, rule or regulation, said provision shall
3 thereupon return to full force and effect and shall thereafter be binding. If any section,
4 subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held
5 invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the
6 remainder of this Ordinance but shall be confined to the article, section, subsection,
7 subdivision, clause, sentence or word so held invalid or unconstitutional.

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9 Section 5. This Ordinance shall be considered adopted on the date that the City
10 Council declares the results of the election at which it was voted upon and shall be effective
11 ten (10) days thereafter.
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1 Ordinance No. 2026-03 was submitted to the People of the City of Albany at the
2 November 3, 2026 General Municipal Election. It was approved by the following vote of the
3 People:

4
5 YES: _____

6 NO: _____

7
8 Ordinance No. 2026-03 was thereby adopted by the voters at the November 3, 2026
9 election and took effect upon adoption of a resolution declaring the results of the election at a
10 regular meeting of the City Council held on _____, 2026, by the following vote:

11 AYES:

12 NOES:

13 ABSENT:

14
15 I HEREBY CERTIFY that the foregoing is a true and correct copy of an ordinance duly
16 and regularly adopted by the People of the City of Albany, California.
17

18
19 _____
20 Anne Hsu, City Clerk
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City of Albany

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

RESOLUTION NO. 2026-51

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

The 6th 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 7th day of July, 2026.



Anne Hsu
CITY CLERK