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EXHIBIT "A"

**AN ORDINANCE AMENDING SECTION 4-8, CHAPTER IV OF THE
ALBANY MUNICIPAL CODE INCREASING THE RATE OF THE PARAMEDIC
ADVANCED LIFE SUPPORT FIRE ENGINES AND AMBULANCE SPECIAL TAX
FROM \$23.66 PER RESIDENTIAL UNIT TO \$68 PER RESIDENTIAL UNIT AND
PROVIDING FOR CERTAIN EXEMPTIONS AND REBATES FROM THE
SPECIAL TAX FOR QUALIFYING VERY LOW-INCOME RESIDENTS**

"To maintain City of Albany paramedic, advanced life support, fire engine and ambulance service, with funding that cannot be taken by Sacramento; shall a measure increasing the annual current paramedic advanced life support fire engine and ambulance service special tax from \$23.66 to \$68 per assigned residential unit, providing an additional \$359,600 annually until ended by voters, exempting very low-income residents, with annual independent audits, with all funds remaining local, be adopted?"	YES
	NO

ORDINANCE NO. 2020-11

**AN ORDINANCE AMENDING SECTION 4-8, CHAPTER IV OF THE
ALBANY MUNICIPAL CODE INCREASING THE RATE OF THE PARAMEDIC
ADVANCED LIFE SUPPORT FIRE ENGINES AND AMBULANCE SPECIAL TAX
FROM \$23.66 PER RESIDENTIAL UNIT TO \$68 PER RESIDENTIAL UNIT AND
PROVIDING FOR CERTAIN EXEMPTIONS AND REBATES FROM THE
SPECIAL TAX FOR QUALIFYING VERY LOW-INCOME RESIDENTS**

**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.

1 **SECTION 2: AMENDMENT TO SUBSECTION 4-8.2 OF THE MUNICIPAL CODE.**

2 Chapter IV, Section 4-8, Subsection 4-8.2 of the City of Albany Municipal Code is
3 hereby amended to read:

4
5 **“4-8.2 Special Tax.**

6 a. The intent of the tax imposed under this section is solely for the purpose of providing
7 additional funding for the City's Emergency Medical Services Program in order to protect
8 individual health and safety and to improve the quality of life in the City of Albany.

9 b. Section 4 of Article XIII A of the California Constitution (Proposition 13) allows two-thirds
10 (2/3) of the qualified electors of the City to impose a special tax within the City, provided the
11 special tax is not an ad valorem tax on real property or a transaction tax or a sales tax on the sale
12 of real property within the City. The tax imposed by this Section is a special tax which is
13 authorized for elector approval by Section 4 of Article XIII A of the California Constitution.

14 c. The City Council is hereby authorized to ~~increase~~ **levy** the Emergency Medical Services
15 special tax in the **maximum** amount of ~~eighteen (\$18.00)~~ **sixty-eight (\$68.00)** dollars per
16 residential unit as follows:
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Categories	Residential Units Assigned
Residential (per unit)	1
Commercial (per parcel)	2
Industrial (per parcel)	4
Institutional (per parcel)	1
Rural (per parcel)	1

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24 d. The tax imposed by this section shall be operative on July 1, ~~2001~~ **2021**.

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26 ***e. The tax imposed by this Section shall be subject to the exemptions and rebates set forth***
27 ***in this Section.***
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1. *Single-family residential parcels and units on multi-family residential parcels shall be exempt from 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 "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 application to the Finance Director in the manner and at the time set forth by the Finance Director. Such applications shall be on forms provided by the Finance Director and shall provide such information as the Finance Director may require. If the Finance Director determines the need to audit an application, the Finance Director may require additional information, including, but not limited to, federal income tax returns and W-2 forms of owner-occupants eligible for this exemption.*

2. *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 Finance Director in the manner and at the time set forth by the Finance Director. Such applications shall be on forms provided by the Finance Director and shall provide such information as the Finance Director may require. If the Finance Director determines the need to*

1 *audit an application, the Finance Director may require additional information,*
2 *including, but not limited to, federal income tax returns and W-2 forms of renter*
3 *occupants eligible for this exemption. Only one such rebate shall be allowed*
4 *annually to a rental unit.*

5 *ef.* The proceeds of the Paramedic Life Advanced Support Fire Engines and Ambulance
6 Special Tax shall be deposited in the Emergency Medical Services Fund and shall be used for the
7 sole and exclusive purpose of providing paramedic advanced life support fire engines and
8 ambulance transport services.”

9
10 **SECTION 3: AMENDMENT TO SUBSECTION 4-8.3 OF THE MUNICIPAL CODE.**

11 Chapter IV, Section 4-8, Subsection 4-8.3 of the City of Albany Municipal Code is
12 hereby amended to read:

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15 **4-8.3 Annual Audit.** A certified public accounting firm retained by the City will perform an
16 annual audit to assure accountability of the proper disbursement of these tax proceeds in
17 accordance with the objectives stated herein. *The chief fiscal officer/Finance Director of the*
18 *City shall cause a report (the “Report”) to be prepared and filed with the City Council no later*
19 *than June 30 of each year. The Report shall state: (a) the amount of special tax proceeds*
20 *collected and expended in such year; and (b) the status of any projects or description of any*
21 *programs funded from proceeds of the special tax. The Report may be incorporated into or filed*
22 *with the annual budget, audit, or other appropriate routine report to the City Council.”*

23
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25 **SECTION 4: AMENDMENT TO SUBSECTION 4-8.10 OF THE MUNICIPAL CODE.**

26 Chapter IV, Section 4-8, Subsection 4-8.10 of the City of Albany Municipal Code is
27 hereby amended to read:

1 **“4-8.10 Increase Appropriations Limit.**

2 Pursuant to California Constitution Article XIII B, the appropriations limit for the City of Albany
3 is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year
4 ~~2011/2012~~ **2021/22** and each year thereafter.”

6 **SECTION 5: AMENDMENT TO SUBSECTION 4-8.11 OF THE MUNICIPAL CODE.**

7 Chapter IV, Section 4-8, Subsection 4-8.11 of the City of Albany Municipal Code is
8 hereby amended to read:

10 **“4-8.11 ~~Reduction in~~ Adjustment to Tax Rate and Limited Authority to Increase.**

11 a. Subject to paragraph b, the tax rates imposed by Section ~~4-8~~ are maximum rates and may
12 not be increased by the City Council above such maximum rates. The tax imposed by this
13 ~~resolution~~ **ordinance** may be reduced **in rate** or ~~eliminated~~ **suspended** by the City Council on or
14 before July 1st in any year in which the City Council determines that after such **rate** reduction or
15 ~~elimination~~ **suspension** there will be sufficient revenues available to balance the City Council's
16 Adopted Policy Budget. Such reduction or elimination shall be effective for the fiscal year
17 following such ~~vote~~ **Council action. Subject to the maximum rates set forth in this Section 4-8,**
18 **the City Council may reinstate the tax or increase the rate of the tax, on or before July 1st in**
19 **any subsequent year in which the City Council determines that said reinstatement or rate**
20 **increase is necessary to generate sufficient revenues to balance the City Council's Adopted**
21 **Policy Budget. Such reinstatement or rate increase shall be effective for the fiscal year following**
22 **such Council action.**

23 b. Commencing in fiscal year ~~2011-2012~~ **2021-2022** and each year thereafter, the City
24 Council may increase the tax imposed hereby only upon a finding that **maximum rate of the tax**
25

1 *shall be increased by the change in the annual* the cost of living *index* in the immediate San
2 Francisco Bay Area, as verified by the Consumer Price Index established by the United States
3 Bureau of Labor Statistics (All Urban Consumer-San Francisco Bay Area), has increased. The
4 increase of the tax imposed hereby shall not exceed such verified index *or* ~~(On an annual basis~~ by
5 four (4%) percent ~~of~~ *over* the tax rates imposed by the City of Albany during the immediately
6 preceding fiscal year.)”

7
8 **SECTION 6: CALIFORNIA ENVIRONMENTAL QUALITY ACT.**

9 The findings for this Ordinance in compliance with the California Environmental Quality Act
10 (“CEQA”) are the same as those set forth in City Council Resolution No. 2020-70 calling for an
11 election on this Ordinance. The CEQA findings set forth in Resolution No. 2020-70 are
12 incorporated herein by reference.

13
14 **SECTION 7: SEVERABILITY.**

15 If any provision of this Ordinance or the application thereof to any person or circumstance is held
16 invalid, the remainder of the Ordinance and the application of such provision to other persons or
17 circumstances shall not be affected thereby.

18
19 **SECTION 8: EFFECTIVE DATE.**

20 Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code §9217,
21 this Ordinance shall take effect only if approved by a two-thirds (2/3) supermajority of the eligible
22 voters of the City of Albany voting at the General Municipal Election to be held on November 3,
23 2020 and shall become effective 10 days after the City Council has declared the results of the
24 Election.
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1 Ordinance No. 2020-11 was submitted to the People of the City of Albany at the November 3,
2 2020 General Municipal Election. It was approved by the following vote of the People:

3 YES:

4 NO:

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8 Ordinance No. 2020-11 was thereby adopted by the voters at the November 3, 2020 election and
9 shall become effective ten (10) days following adoption of a resolution declaring the results of
10 the election at a meeting of the City Council held on December ____, 2020 by the following vote:

11 AYES:

12 NOES:

13 ABSENT:

14 ABSTAIN:

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16
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18 I HEREBY CERTIFY that the foregoing is a true and correct copy of an ordinance duly and
19 regularly adopted by the People of the City of Albany, California.
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23 _____
24 Anne Hsu, City Clerk
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