

**CITY OF ALBANY  
CITY ATTORNEY’S IMPARTIAL ANALYSIS  
OF BALLOT MEASURE “\_\_\_”  
(Paramedic Advanced Life Support Fire Engines and Ambulance Special Tax)**

The City of Albany (“City”) currently imposes a Paramedic Advanced Life Support Fire Engines and Ambulance Special Tax (“ALS” tax) at the rate of \$23.66 per residential unit in the City. The ALS tax currently provides approximately \$191,880.00 annually to the City’s Emergency Medical Services Fund.

Measure “\_\_\_” was placed on the ballot by the Albany City Council and, if approved by a two-thirds supermajority of Albany voters, will amend the Municipal Code to increase the ALS tax rate from \$23.66 to \$68.00 per residential unit. It is anticipated that this rate increase will generate an additional \$359,600.00 in new revenues. The new rate would become effective on July 1, 2021 and remain in effect until modified or repealed by voters.

The ALS tax generally applies to all residential units in the City, however Measure “\_\_\_” adds exemptions for very low-income homeowners from paying the tax on their residential units. In addition, Measure “\_\_\_” allows very low-income renters to obtain a rebate for ALS tax imposed on their rented units.

Measure “\_\_\_” is a “special tax,” meaning that revenues from the tax must be spent only for specific purposes. All revenue from this tax would be deposited into the City’s Emergency Medical Services Fund and used for the sole and exclusive purpose of providing paramedic, advanced life support, fire engine and ambulance transport services. All revenues raised by the tax would remain in the City and could not be appropriated by the State, County, or any other agency.

A “yes” vote on Measure “\_\_\_” will approve the ALS tax rate increase.

A “no” vote on Measure “\_\_\_” will not approve the ALS tax rate increase.

**The above statement is an impartial analysis of Measure “\_\_\_”. If you desire a copy of the ordinance or measure, please call the City Clerk’s office at (510) 528-5710 and a copy will be mailed at no cost to you.**

/s/ Malathy Subramanian, City Attorney