### **RESOLUTION NO. 2022-77**

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A RESOLUTION OF THE ALBANY CITY COUNCIL CALLING FOR THE PLACEMENT OF A SPECIAL TAX MEASURE ON THE NOVEMBER 8, 2022 GENERAL MUNICIPAL ELECTION BALLOT FOR SUBMITTING TO THE VOTERS AN ORDINANCE AMENDING SECTION 4-7 AND REPEALING 4-8 OF CHAPTER IV OF THE ALBANY MUNICIPAL CODE TO ESTABLISH AN EMERGENCY MEDICAL SERVICES ADVANCED LIFE SUPPORT, AND FIRE PROTECTION SPECIAL TAX AND PROVIDING FOR CERTAIN EXEMPTIONS AND REBATES FROM THE SPECIAL TAX FOR QUALIFYING VERY LOW-INCOME RESIDENTS; AND AUTHORIZING THE CITY CLERK OR THEIR DULY AUTHORIZED OFFICERS TO CARRY OUT ALL THE NECESSARY PROCEDURES FOR SAID ELECTION

WHEREAS, Section 2.01 of the Albany City Charter provides that the City's General Municipal Election will be held on each even year and shall be consolidated with the Statewide General Election to be held in said City on Tuesday, November 8, 2022; and

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

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

WHEREAS, pursuant to Section 9222 of the California Elections Code, the City Council has the authority and desires to submit a ballot measure to the voters of the City of Albany for their approval and adoption at the General Municipal Election to be held in the City on November 8, 2022; and

WHEREAS, the ballot measure is an ordinance amending Section 4-7 and repealing Section 4-8 of Chapter IV of the Albany Municipal Code to replace the City's two current special taxes for paramedic and ambulance transport services with a single new special tax to fund emergency transport and increased firefighting staffing ("Emergency Medical Services, Advanced Life Support, and Fire Protection Special Tax" or "EMS/ALS/Fire Tax"); and

### WHEREAS, the EMS/ALS/Fire Tax would:

- (A) Create an EMS/ALS/Fire Tax that charges residential and commercial property owners on a land basis at a tax rate of \$0.074 per square foot, as assigned in the ordinance; and
- (B) Incorporate an exemption from the tax for residential parcels owned by qualifying very low-income residents, as defined in the ordinance; and
- (C) Authorize a rebate to qualifying very low-income renters of EMS/ALS/Fire Tax imposed on a rental unit in which they reside, as defined in the ordinance; and

WHEREAS, the specific terms of the EMS/ALS/Fire Tax measure are provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit "A" (the "EMS/ALS/Fire Tax Ordinance" or "EMS/ALS/Fire Tax Measure") and by this reference made an operative part hereof, and in accordance with all applicable laws; and

WHEREAS, the EMS/ALS/Fire Tax is a special tax, the proceeds of which are deposited into the City's "Emergency Medical Services, Advanced Life Support, and Fire Protection Fund" and are dedicated for the sole and exclusive purpose of providing paramedic, advanced life support, firefighting services, firefighting equipment and ambulance transport services; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218 (California Constitution, Article XIII C), an amendment to the State

Constitution which requires that all special taxes which are imposed, extended or increased must be submitted to the electorate and approved by a two-thirds (2/3) vote of the qualified electors voting in the election; and

WHEREAS, the proposed amendments which increase the rate of the EMS/ALS/Fire

Tax constitute a tax "increase" subject to Proposition 218; and

WHEREAS, pursuant to Proposition 218 (California Constitution Article XIII C, §2(b)), a local election for the approval of an increase to a special tax may be scheduled for any date authorized by the California Elections Code; and

WHEREAS, the next regularly scheduled general election for City Council members on November 8, 2022 is a date authorized under the California Elections Code for the placement of a special tax measure; and

WHEREAS, pursuant to California Government Code Section 50077, on July 5, 2022, the City Council held a public hearing after due notice regarding calling for an election on the EMS/ALS/Fire Tax Measure; and

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

## NOW, THEREFORE, THE ALBANY CITY COUNCIL DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

**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 § 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 EMS/ALS/Fire Tax Measure to be submitted to the voters of the City at the General Municipal Election to be held on Tuesday, November 8, 2022.

**Section 3** There is hereby called and ordered to be held in the City of Albany, California on November 8, 2022, a General Municipal Election for the purposes of submitting to the voters the EMS/ALS/Fire Tax 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 8, 2022, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

"To maintain and enhance local paramedic, advanced life support, firefighting services, firefighting equipment and ambulance service; shall a measure repealing the current two special emergency services	YES
taxes and adding a new Emergency Medical Services, Advanced Life Support, and Fire Protection Special Tax on residential and commercial property at \$0.074 per square foot providing \$1,950,000 annually, subject to CPI adjustment, until ended by voters, exempting very low-income residents, with annual independent audits, be adopted?"	NO

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

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

Section 7 Impartial Analysis. Pursuant to California Elections Code § 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City

Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure. The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Measure is not printed on the ballot, nor in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: "The above statement is an impartial analysis of Ordinance or Measure \_\_\_\_\_. If you desire a copy of the Ordinance or Measure, please call the Office of the City Clerk at [insert phone number] and a copy will be mailed at no cost to you."

**Section 8** The City Clerk is hereby directed to cause notice of the Measure to be published in a newspaper of general circulation, or any other newspaper designated as an official newspaper of the City of Albany in accordance with Elections Code § 12111 and Government Code § 6061.

Section 9 Placement on the Ballot. The full text of the Measure shall be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Elections Code § 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

**Section 10** Public Examination. Pursuant to California Elections Code § 9295, the Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**Section 11** That in all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding Municipal Elections in the City of Albany.

**Section 12** That the General Municipal Election, to be held in the City of Albany, shall be canvassed by the Registrar of Voters of the County of Alameda, State of California.

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

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

**Section 15** The City Council of the City of Albany shall review the certified statement of results of the election after the County Registrar of Voters/Elections Official has provided said statement to the City Clerk and shall thereafter declare the results at its next regularly scheduled meeting.

**Section 16** The Voter Information Guide shall include the ballot questions' wording to the voters as set forth above, and the exact wording of the proposed Albany Municipal Code sections as shown in the Exhibit "A" attached hereto.

Section 17 The approval of this Resolution is exempt from the California Environmental Quality Act (CEQA). The EMS/ALS/Fire Tax Measure to be submitted to the voters is a special tax dedicated to funding paramedic, advanced life support, firefighting services, fire equipment and ambulance service within the City. 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 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 5th day of July 2022.

Mute Jacken
PRESTON JORDAN, MAYOR



### City of Albany

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

### **RESOLUTION NO. 2022-77**

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

The 5th day of July, 2022, by the following votes:

AYES: Council Members Gary, McQuaid, Nason, Tiedemann and Mayor Jordan

NOES: none

ABSENT: none

ABSTAINED: none

RECUSED: none

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 6th

day of July, 2022.

Anne Hsu

CITY CLERK

#### **EXHIBIT "A"**

AN ORDINANCE AMENDING SECTION 4-7 AND REPEALING SECTION 4-8 OF CHAPTER IV OF THE ALBANY MUNICIPAL CODE TO ESTABLISH AN EMERGENCY MEDICAL SERVICES, ADVANCED LIFE SUPPORT, AND FIRE PROTECTION SPECIAL TAX AT \$0.074 PER SQUARE FOOT AND PROVIDING FOR CERTAIN EXEMPTIONS AND REBATES FROM THE SPECIAL TAX FOR QUALIFYING VERY LOW-INCOME RESIDENTS

"To maintain and enhance local paramedic, advanced life support, firefighting services, firefighting equipment and ambulance service; shall a measure repealing the current two special emergency services	YES
taxes and adding a new Emergency Medical Services, Advanced Life Support, and Fire Protection Special Tax on residential and commercial property at \$0.074 per square foot providing \$1,950,000 annually, subject to CPI adjustment, until ended by voters, exempting very low-income residents, with annual independent audits, be adopted?"	NO

#### **ORDINANCE NO. 2022-05**

AN ORDINANCE AMENDING SECTION 4-7 AND REPEALING SECTION 4-8 OF CHAPTER IV OF THE ALBANY MUNICIPAL CODE TO ESTABLISH AN EMERGENCY MEDICAL SERVICES, ADVANCED LIFE SUPPORT, AND FIRE PROTECTION SPECIAL TAX AT \$0.074 PER SQUARE FOOT 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.

# SECTION 2: AMENDMENT OF SECTION 4-7 TO THE ALBANY MUNICIPAL CODE.

Section 4-7 of Chapter IV of the Albany Municipal Code is hereby amended to read as follows:

### "4-7.1 Title; Declaration of Findings and Purpose.

This section may be cited as the "Emergency Medical Services, Advanced Life Support, and Fire Protection Tax". The special tax imposed under this section is solely for the purpose of raising revenue for paramedic, advanced life support, firefighting services, firefighting equipment and ambulance service. This section is not enacted for regulatory purposes.

The people of the City find and declare that:

- a. The continuing provision of the City's Emergency Medical Services Program is a matter of the highest and most urgent necessity.
- b. In the last two decades, the City's population has grown more than twice as fast as the number of residences, placing increased demand on emergency medical services without an increase in tax revenue to support those services.
- c. The cost for the City to provide emergency transport services exceeds the revenues generated from fees for providing such services, the Emergency Medical Services Special Tax and the Paramedic Advanced Life Support, Fire Engine and Ambulance Service Special Tax. The purpose of this special tax is to fund emergency transport costs and replace the two aforementioned special taxes and continue to provide funding for the City's Emergency Medical Services Program.

- d. Adoption of this special tax by a two-thirds (2/3) vote helps assure that the City can continue to provide, and improve, the Emergency Medical Services Program and avoid any severe adverse impact on the health and safety of Albany residents.
- e. Property owners will pay an amount based on the amount of land square footage that they occupy.

### 4-7.2 Special Tax.

- a. The intent of the tax imposed under this section is solely for the purpose of providing additional funding for the City's Emergency Medical Services Program in order to protect individual health and safety and to improve the quality of life in the City of Albany.
- b. Section 4 of Article XIIIA of the California Constitution (Proposition 13) allows two-thirds (2/3) of the qualified electors of the City to impose a special tax within the City, provided the special tax is not an ad valorem tax on real property or a transaction tax or a sales tax on the sale of real property within the City. The tax imposed by this Section is a special tax which is authorized for elector approval by Section 4 of Article XIII A of the California Constitution.
- c. The City Council is hereby authorized to levy the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax special tax at the maximum rate of \$0.074 per foot for residential and commercial properties. The tax imposed by this section shall be operative for fiscal year 23-24 and each fiscal year thereafter.
- d. The tax imposed by this Section shall be subject to the exemptions and rebates set forth in this Section.
  - 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 audit an application, the Finance Director may require additional information, including, but not 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.

e. The proceeds of the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax shall be deposited in the Emergency Medical Services, Advanced Life Support, and Fire Protection Fund and shall be used for the sole and exclusive purpose of providing paramedic, advanced life support, firefighting services, firefighting equipment and ambulance service.

**4-7.3 Annual Audit.** A certified public accounting firm retained by the City will perform an annual audit to assure accountability of the proper disbursement of these tax proceeds in accordance with the objectives stated herein. The chief fiscal officer of the City shall cause a report (the "Report") to be prepared and filed with the City Council no later than June 30 of each year. The Report shall state: (a) the amount of special tax proceeds collected and expended in such year; and (b) the status of any projects or description of any programs funded from proceeds of the special tax. The Report may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the City Council."

**4-7.4 Examination of Books and Records.** The Director of Finance and Administrative Services or their designee, is hereby authorized to examine assessment rolls, property tax records, records of the Alameda County Recorder and any other records of the County of Alameda deemed necessary in order to determine ownership of parcels and computation of the tax imposed by this section.

**4-7.5** Collection of Tax: Interest and Penalties. The City Council is authorized to have the taxes imposed by this section collected by the County of Alameda in conjunction with the County's collection of property tax revenues for the City of Albany. In the event that the County of Alameda collects the taxes imposed by this section, the imposition of penalties, additional fees and interest upon persons who fail to remit any tax imposed by this section, or

who fail to remit any delinquent remittance under this section, shall be subject to and governed by the rules, regulations and procedures utilized by the County of Alameda in its collection of property taxes for the City of Albany and its collection of this additional tax for the City of Albany.

**4-7.6** Collection of Unpaid Taxes. The amount of any tax, penalty, and interest imposed under the provisions of this section shall be deemed a debt to the City. Any person owing money under the provisions of this section shall be liable to an action brought in the name of the City for the recovery for such amount.

4-7.7 Refund of Tax, Penalty, or Interest Paid More Than Once; or Erroneously or Illegally Collected. When the amount of any tax, penalty, or interest has been paid more than once, or has been erroneously or illegally collected or received by the City under this section it may be refunded provided a verified claim in writing therefore, stating the specific ground upon which claim is founded, is filed with the Director of Finance and Administrative Services within one (1) year from the date of payment. If the claim is approved by the Director of Finance and Administrative Services, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected or by whom paid, and the balance may be refunded to such person, their administrators or executors.

**4-7.8 Savings Clause.** The provisions of this section shall not apply to any person, or to any property as to whom or which it is beyond the power of the City of Albany to impose the tax herein provided. If any provision, sentence, clause, section or part of this section is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such provision, sentence, clause, section or part of this section and shall not affect

or impair any of the remaining provisions, sentences, clauses, sections or parts of this section. It is hereby declared to be the intention of the City of Albany that this section would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

**4-7.9 Regulations.** The City Council is hereby authorized to promulgate such regulations as it shall deem necessary in order to implement the provision of this section, including codifying this Ballot Measure as part of Chapter 4, Section 4-7 et seq., of the Albany Municipal Code or as otherwise directed by the Albany City Clerk.

**4-7.10 Increase Appropriations Limit.** Pursuant to California Constitution Article XIII B, the appropriation limit for the City of Albany is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year 2022/2023 and each year thereafter.

### 4-7.11 Reduction in Tax and Limited Authority to Increase.

- a. Subject to paragraph b, the tax rates imposed by Section 4-7 are maximum rates and may not be increased by the City Council above such maximum rates. The tax imposed by this ordinance may be reduced or eliminated by the City Council on or before July 1st in any year in which the City Council determines that after such reduction or elimination there will be sufficient revenues available to balance the City Council's Adopted Policy Budget and the Council may reverse such action or otherwise adjust the tax rate as determined necessary to sufficiently fund the Adopted Policy Budget. Such reduction or elimination shall be effective for the fiscal year following such vote.
- b. Commencing in fiscal year 2023-2024 and each year thereafter, the City Council may increase the tax imposed hereby only upon a finding that the cost of living in the immediate San Francisco Bay Area, as verified by the Consumer Price Index established by the United

States Bureau of Labor Statistics (All Urban Consumer-San Francisco Bay Area), has increased. The increase of the tax imposed hereby shall not exceed such verified index. It is further provided that in no event shall the tax rate adjustment imposed hereby exceed, on an annual basis, five percent (5%) of the tax rates imposed by the City of Albany during the immediately preceding fiscal year."

## SECTION 3: REPEAL OF SECTION 4-8 OF THE ALBANY MUNICIPAL CODE.

Section 4-8 of Chapter IV of the Albany Municipal Code is hereby repealed in its entirety.

### SECTION 4: CALIFORNIA ENVIRONMENTAL QUALITY ACT.

The findings for this Ordinance in compliance with the California Environmental Quality Act ("CEQA") are the same as those set forth in City Council Resolution No. 2022-77 calling for an election on this Ordinance. The CEQA findings set forth in Resolution No. 2022-77 are incorporated herein by reference.

### **SECTION 5: SEVERABILITY.**

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

### **SECTION 6: EFFECTIVE DATE.**

Pursuant to California Constitution Article XIII C §(2)(d) and California Elections Code § 9217, this Ordinance shall take effect only if approved by a two-thirds (2/3) supermajority of the eligible voters of the City of Albany voting at the General Municipal Election to be held on November 8, 2022 and shall become effective 10 days after the City Council has declared the results of the Election.

1	Ordinance No. 2022-05 was submitted to the People of the City of Albany at the November
2	8, 2022 General Municipal Election. It was approved by the following vote of the People:
3	YES:
4	NO:
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8	Ordinance No. 2022-05 was thereby adopted by the voters at the November 8, 2022 election
9	and shall become effective ten (10) days following adoption of a resolution declaring the
10	results of the election at a regular meeting of the City Council held on December, 2022
11	by the following vote:
12 13	AYES:
14	NOES:
15	ABSENT:
16	ABSTAIN:
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20	I HEREBY CERTIFY that the foregoing is a true and correct copy of an ordinance duly and
21	regularly adopted by the People of the City of Albany, California.
22	
23	
24	Anne Hsu, City Clerk
25	Anne 11su, City Clerk
26	