

ALBANY CALIFORNIA

CITY OF ALBANY



FINANCE DEPARTMENT
1000 SAN PABLO AVENUE
ALBANY, CA 94706
510 528-5730

www.AlbanyCA.org

April 28, 2023

RE: Application for Low Income Parcel Tax Exemption & Renter Rebate – Submit By June 1, 2023

In recognition of the potential hardship certain taxes could have on very low-income families, the ordinances imposing five separate City of Albany parcel taxes, Library Services (1994), Supplemental Library Services (2006), the City of Albany Street Paving and Storm Drain Facility Improvement Parcel Tax (2006), the City of Albany Sidewalk Special Parcel Tax (2016), the City of Albany Parks and Open Space Facilities Special Parcel Tax (2018), and the Emergency Medical Services, Advanced Life Support, and Fire Protection Tax (2022) provide for exemptions and/or rebates for low-income families. An exemption is available for qualifying “very low-income” homeowners for all five taxes, and the Library Services, Sidewalk, Parks and Open Space Facilities, and Emergency Medical Services, Advanced Life Support, and Fire Protection taxes also have provisions for a rebate to qualifying “very low-income renters”.

The City Council will determine the actual rates at a future meeting. The following table shows the current year tax rate for an equivalent Single Family Unit. Fiscal year 2023-24 rates will be approved at a June City Council meeting.

Parcel Taxes Eligible for Exemption	Fiscal Year 2022/23 Tax Rates
Library Services Act of 1994 (Measure N)	\$69.22
Supplemental Library Services Act of 2006 (Measure G)	\$28.36
Albany Street Paving and Storm Drain Facility Improvement Tax (Measure F - 2006)	\$146.68
Sidewalk Special Parcel Tax (Measure P1 – 2016)	\$54.38
City of Albany Parks and Open Space Facilities Special Parcel Tax (Measure M – 2018)	\$72.58
Emergency Medical Services, Advanced Life Support, and Fire Protection Tax (Measure K – 2022)	New for FY 2023/24

The City is being assisted by NBS, a firm that processes fees and taxes placed on the property tax bill by the City. Applications should be mailed directly to NBS and you may also call the NBS Customer Care department at 800-676-7516, or email customercare@nbsgov.com if there are questions. The process to receive an exemption

for very low-income homeowners and the rebate for very low-income renters is described below:

Income Level Qualifying as “Very Low Income”

Only those homeowners or renters who reside within the City of Albany and whose income qualifies as “very low-income”, as defined by the United States Department of Housing and Urban Development, are eligible for this exemption. The limits are based on two factors: 1) the size of your household (the number of persons living at that address); and 2) The combined “Family” income for the previous calendar year. The current qualifying income levels are:

Household Size	1	2	3	4	5	6	7	8
Maximum Annual “Family”* Income	50,000	57,150	64,300	71,400	77,150	82,850	88,550	94,250

HUD 2022 Limit From : <https://www.huduser.gov/portal/datasets/il/il2022/2022summary.odn>

Exemption/Rebate Requests

A “very low-income” homeowner or renter, based on the table above, may request an exemption/rebate (For example if two people reside at an address their 2022 annual income must be less than \$57,150). The following steps should be followed:

1. Review whether your household income is below the maximum allowed.
2. A signed application is valid only for the year that it is filed. For example, the 2023/2024 **Application is due by June 1, 2023** and it covers taxes levied for the Fiscal year beginning July 1, 2023 and ending June 30, 2024.
3. The application must be signed and the applicant must certify under penalty of perjury that he/she is eligible for the exemption or rebate and provide adequate documentation. Applicants may be audited and required to submit additional information to verify the income.
4. Applications must be mailed and postmarked no later than June 1, 2023:

Mail To:
NBS
Attention: City of Albany Parcel Tax Exemption
32605 Temecula Parkway, Suite 100
Temecula CA, 92592

* The City code defines “Family” to include one or more persons related by blood, marriage or adoption, who are living in a single Residential Unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.

5. For Homeowners that are approved an exemption will be recorded and the specific tax will not be included on the 2023/2024 Property Tax bill. Eligible Renters will typically receive a refund no later than October 15, 2023.

The application for the current homeowner exemption or renter rebate must be postmarked by June 1, 2023. If you have any questions, please contact the NBS Customer Care department toll free at (800) 676-7516 or by email at customercare@nbsgov.com.

Sincerely,



Heather Rowden
Finance Director