



CITY OF ALBANY CITY COUNCIL AGENDA STAFF REPORT

Agenda Date: April 15, 2024
Reviewed by: NA

SUBJECT: Revenue Measures for Funding Core City Services –
Sidewalk Parcel Tax

REPORT BY: Devora Zauderer, Public Works Program Manager
Mark Hurley, Public Works Director/City Engineer

SUMMARY

This is a follow-up action item from the staff presentation on March 4, 2024, regarding the City's Sidewalk Parcel Tax (Measure P1, 2016). Staff has completed revised analysis with financial advisory consultant NBS Financial Group (NBS) regarding extension of the tax for continued support for the Sidewalk Repair Program (CIP No. 22000), including potential revisions to the tax levy methodology for consideration. This report updates potential scenarios for the ballot measure to be included in the November 2024 election for renewal of the tax.

STAFF RECOMMENDATION

That the Council receive a follow-up presentation regarding the proposed Sidewalk Parcel Tax extension and provide direction for the ballot measure to be prepared.

BACKGROUND

Albany's Measure P1 Sidewalk Parcel Tax was adopted by the voters in 2016, and is scheduled to sunset in 2026. The tax has levied approximately \$1.4 million since inception. To date, eight Phases of the Sidewalk Repair Program have been completed, utilizing approximately \$1.17 million of Measure P1 funds. A summary of Sidewalk Repair Program accomplishments was presented to the City Council on [February 5, 2024 \(Item 8-1\)](#).

At the October 2, 2023 City Council meeting, staff outlined proposed next steps for addressing the emergent need for revenue adjustments for core City infrastructure systems ([Item 10-2](#)). The Council supported renewal of the Sidewalk Parcel Tax to ensure continuation of the successful Sidewalk Repair Program. The Council also indicated priority updates to the scope of the tax, as detailed in the Discussion section below. Following the Council meeting, the City entered into a contract with NBS to perform analysis of the tax's history and potential scenarios for renewal.

At the March 4, 2024 City Council meeting, staff presented the results of NBS' analysis of the existing tax and proposed scenarios for extending the tax with updated revenue targets ([Item](#)

[10-1](#)). A 50% increase to revenue targets was proposed, with only minor changes to tax methodology and language updates to the existing ordinance. Council reviewed the proposal and directed staff to add scope items and perform additional analysis, returning to Council with additional information.

DISCUSSION

As directed by the Council, staff worked with NBS to incorporate the following items into the consultant’s analysis:

1. Include an additional modeling scenario with tax rates calculated on a lot square footage basis without the current brackets/flat rate per bracket constraints. This scenario to be modeled after the vetted parcel data as used in the levy calculations for the current EMS (Emergency Medical Services) parcel tax known as Measure K.
2. Update the annual escalator from 2% to 3% in alignment with other City special taxes;
3. Adjust the start date of the extension of the parcel tax to Fiscal Year 2025/26, the earliest date the parcel tax extension could be included on the tax rolls following the November 2024 election;
4. Include an additional budget scenario that allows for investment into multiuse path repair as part of the program, including the Ohlone Greenway.

Staff directed NBS to perform the additional analysis, including an assessment of how taxation by square footage would affect the Golden Gate Fields parcels, with the future of that property currently unresolved. The updated report from the consultant is included as Attachment 1 to this report.

Revenue Targets

NBS previously modeled potential scenarios for increases to the tax levy which would allow for support to the program to expand to cover more holistic program activities. As outlined in the March 4 report, these activities included the five-year sidewalk survey, annual sidewalk maintenance (zoned sidewalk shaving), and program staffing costs. As per item 4 above, a fifth revenue target between 50% and 75% has been included to adjust from staff’s previous recommendation of 50% revenue increase to account for estimated costs for multiuse pathway repair, and the targets have been adjusted to align with a fiscal year 2025/2026 start date (item 3 above).

Scenario	FY25/26 Revenue Target
Existing Parcel Tax Revenue	\$237,436
25% Increase	\$296,795
50% Increase	\$356,154
63% Increase	\$387,021
75% Increase	\$415,513
100% Increase	\$474,872

The above table includes an update to the annual escalator to 3% as directed by the City Council (item 2 above).

Targeting a 50% increase would increase expected revenues by approximately \$119,000. A 63% increase would bring in approximately \$140,000 more revenue annually to the program.

Alternative Rate Structure: Per Lot Square Foot

As directed by the Council, staff requested that NBS prepare a second scenario for rate modeling for the Sidewalk Parcel Tax renewal based on the methodology implemented in Albany’s ALS/EMS Tax, otherwise known as Measure K. The findings of this modeling are presented in the attached report on page 7-8 and summarized below.

Based on a revenue target of 63% increase beginning in FY2025/26, the consultant has calculated the per lot square foot rate at \$0.01357. Average tax rates based on the existing tax brackets for all modeled revenue targets are outlined on page 7 of the report.

An overview of the tax distribution is illustrated in the following table:

Parcel Type	Alternative #1 Revenue	Alternative #1 Share of Revenue	Alternative #2 Revenue	Alternative #2 Share of Revenue
Single Family	\$ 267,199	69.04%	\$ 203,070	52.47%
Condominium/Townhouse	55,654	14.38%	16,603	4.29%
Multi-Family	31,929	8.25%	32,897	8.50%
Non-Residential	32,239	8.33%	134,451	34.74%
Totals:	387,021	100.00%	387,021	100.00%

While this methodology results in lessened taxes for many single-family residents, one concern is that a large portion of the tax responsibility shifts to non-residential/commercial properties (from 8.33% to 34.74% of total revenue).

Golden Gate Fields

Investigation of the alternative tax methodology detailed above yielded important information as regards the property currently held by Golden Gate Land Holdings, LLC (Golden Gate Fields), the future of which is uncertain at this time.

Golden Gate Fields holds four (4) parcels in Albany as follows:

Parcel Size (Lot Sq Ft)	Tax Bracket	FY2023/24 Rate per Parcel
5,129,388	Non-Res. Over 20,001 sq ft	98.79
240,016	Non-Res. Over 20,001 sq ft	98.79
16,200	Non-Res. 10,001-20,000 sq ft	86.28
4,237	Non-Res. 0-5,000 sq ft	55.47
Total: 5,389,841 sq ft		Total: \$339.30

Applying the current escalator of 2%, Golden Gate Fields tax responsibility for the Sidewalk Parcel Tax would be \$346.09 in FY2024/25 and \$353.01 in FY2025/26.

Applying Alternative #1, which includes an update to a 3% escalator and a 63% increase to revenue targets, Golden Gate Fields will be required to pay \$583 in FY2025/26.

Applying Alternative #2, which adjusts tax methodology to a per square foot method, with the 63% increase to revenue target applied as well as the 3% escalator, Golden Gate Fields will be required to pay \$73,140.14 in FY2025/26. This amounts to 54% of the non-residential category’s tax responsibility and 19% of the overall expected tax revenue.

As noted by the consultant, should the parcels currently owned by Golden Gate Fields be transferred to non-taxable ownership, 19% of the total annual tax revenue for the Sidewalk Parcel Tax would be lost.

Proposed Tax Update

Given this analysis and the potential uncertainty due to the transition of Golden Gate Fields, it is advised that the Council consider utilizing the existing tax methodology with a 63% increase to revenue targets to cover the costs of the added components that have been requested by the Council. The resulting tax rates would be adjusted as follows:

Parcel Type	Size of Parcel (SqFt)	Tax per	FY2025/26 Current Projected Tax Rate	63% Revenue Increase (est.)
Single-Family	0-2,500	Parcel	\$ 32.37	\$ 53
	2,501-5,000	Parcel	45.32	74
	Over 5,000	Parcel	58.28	95
Condominium/ Townhouse	Not Applicable	Unit	18.12	30
Multi-Family	Not Applicable	Unit	18.12	30
Non-Residential	0-5,000	Parcel	58.28	95
	5,001-10,000	Parcel	84.30	138
	10,001-20,000	Parcel	90.65	148
	Over 20,001	Parcel	103.79	170

For the following FY2026/27 through the sunset of the tax, rates would increase by 3% annually or CPI, whichever is lower, to account for inflation as per direction of the Council.

SUSTAINABILITY CONSIDERATIONS

Albany residents have identified safe, passable sidewalks as an important aspect of quality of life and have invested in this value through the Measure P1 Sidewalk Parcel Tax. Well-constructed and maintained sidewalks encourage pedestrian travel throughout the City, which in addition to other modes of active transportation, reduces motorized travel and associated air pollution.

SOCIAL EQUITY AND INCLUSIVITY CONSIDERATIONS

The Program has improved sidewalk conditions, upgraded curb ramps, and improved pedestrian visibility (during Phase 7 comprehensive repairs), all of which enhance accessibility and walkability within the City. Ultimately, these improvements allow for greater pedestrian mobility for all ages and abilities, promoting and supporting active transportation.

The Sidewalk Parcel Tax includes income-based exemptions, which residents can apply for through the City website.

CITY COUNCIL STRATEGIC PLAN INITIATIVES

Goal 1: Advance Climate Action & Adaptation

The City's Climate Action & Adaptation Plan serves as an instructional plan that identifies programs and projects that are intended to reduce greenhouse gas emissions, as well as measures to adapt to climate change impacts. Transportation is identified as the highest source of greenhouse gas emissions in Albany and increasing active transportation, such as walking, is a priority.

Goal 3: Promote Streets that Support Safety & Transportation Mobility Options

The City's Local Roadway Safety Plan in connectivity with the Active Transportation Plan (ATP) help guide transportation and mobility enhancement projects within the City. The ATP identifies upgrading sidewalks and curb ramps to meet ADA standards. A key parameter of the ATP's implementation and success is to increase the bicycling and walking trip mode share.

Goal 5: Increase Revenue to Sustain City Services

Renewing the Sidewalk Parcel Tax enables continuation of the Sidewalk Repair Program. As the City is currently budgeting a deficit in the General Fund, and sidewalk maintenance and repair is technically the responsibility of the adjacent property owner as per California state law, funding to the program would not be available without the voter-adopted Sidewalk Parcel Tax.

FINANCIAL CONSIDERATIONS

The two proposed scenarios would arrive at identical revenue targets, based on the direction of the Council. Either way, an increase in annual revenue is recommended to support the costs of the successful Sidewalk Repair Program more holistically. As noted above, primarily due to the uncertainty of the Golden Gate Fields property transition, it is advised that the Council consider utilizing the existing methodology with a potential increase of 63% to cover the additional program components.

NEXT STEPS

Staff will work with legal counsel to prepare a ballot measure and ordinance update. This item will be brought to the Council in June 2024 for authorization to place on the November 2024 ballot.

Attachments

1. NBS Sidewalk Parcel Tax Modeling Memo – Revised per Council Direction
2. Sidewalk Policy (Draft)
3. Ordinance Update (Draft)

MEMORANDUM

TO: Devora Zauderer, Program Manager, City of Albany Public Works

FROM: Sara Mares, Director

DATE: April 4, 2024

SUBJECT: Sidewalk Parcel Tax Modeling – Revised per Council Direction

Purpose

The City of Albany (the “City”) has requested evaluation and modeling related to the potential extension of the City’s existing “City of Albany Safe and Accessible Sidewalks Special Parcel Tax” (the “Sidewalks Special Parcel Tax”). This memorandum summarizes the revenue and program considerations and provides estimates of the rates at various budget levels for consideration.

Council provided direction to update this memorandum to reflect the following direction:

- Use an annual escalator of 3% in alignment with other City special taxes.
- Adjust the start date of the extension of the parcel tax to Fiscal Year 2025/26, the earliest date the parcel tax extension could be included on the tax rolls following the November 2024 election.
- Include an additional modeling scenario with tax rates calculated on a lot square footage basis without the current brackets/flat rate per bracket constraints. This scenario to be modeled after the vetted parcel data as used in the levy calculations for the current EMS parcel tax known as Measure K.
- Include a budget scenario that targets the need for multiuse path repair and maintenance.

Current Parcel Tax

Following extensive public outreach and engagement efforts, Albany residents prioritized investment in the City’s sidewalks to ensure that pedestrians, including individuals with disabilities that affect mobility, are able to move safely throughout the City without using cars. Addressing deferred maintenance would require a dedicated source of funding to accelerate urgent work on the sidewalks to improve safety, avoiding additional costs of deferring the work further. The benefits of repairing and upgrading the City’s sidewalk system include the value to public health and welfare of reducing vehicular travel, and shifting travel to walking, biking and public transit. The City’s current Sidewalks Special Parcel Tax was approved by voters on November 8, 2016, and is set to expire on December 31, 2026. The City assessed the sidewalk system, identified safety issues, and prioritized locations for repair based on which locations provide the most benefit to the community at large. Multiple phases of sidewalk repair have been completed at

hundreds of locations throughout the City following the availability of funds from the Sidewalks Special Parcel Tax, as detailed below.

The structure of the Sidewalks Special Parcel Tax, which has different rates for parcels of differing land uses and sizes, attempts to fund the need in a manner that recognizes the impacts of those parcels on the sidewalk system. While not required of a tax, it can be helpful to utilize a tax structure that is perceived as being equitably allocated. The inclusion of a low-income exemption for both owner-occupied property and for renters also speaks to the values of the Albany community. While only requiring two-thirds of the votes cast to be in favor, Measure P1 received 78.6% approval from voters. This very high approval threshold suggests that the Sidewalks Special Parcel Tax held widespread appeal to voters when it was approved.

The City is somewhat unique in their approach to funding a variety of specific needs with relatively small Special Taxes. In addition to the Sidewalks Special Parcel Tax, voters have approved measures for library services, emergency medical services, and parks/open space. Many local agencies have been less successful in their utilization of parcel taxes, perhaps because they are not as narrowly framed to a specific objective.

Rates

The following table shows the Sidewalks Special Parcel Tax rates for each parcel type for Fiscal Year 2023/24:

Parcel Type	Size of Parcel (SqFt)	Rate per Parcel/Unit
Single-Family Residential	0 - 2,500	\$30.81 per Parcel
	2,501 - 5,000	43.14 per Parcel
	Over 5,000	55.47 per Parcel
Condominium/Townhouse	Not Applicable	17.25 per Unit
Multi-Family Residential	Not Applicable	17.25 per Unit
Non-Residential	0 - 5,000	55.47 per Parcel
	5,001 - 10,000	80.24 per Parcel
	10,001 - 20,000	86.28 per Parcel
	20,001 and above	98.79 per Parcel

The Sidewalks Special Parcel Tax rates increase by the April-to-April change in the Consumer Price Index or 2%, whichever is less. Historical Special Tax rates are shown in the table below:

Parcel Type	Size of Parcel (SqFt)	2022/23 Rates	2021/22 Rates	2020/21 Rates	2019/20 Rates	2018/19 Rates	2017/18 Rates
Single-Family Residential	0 - 2,500	\$30.20	\$29.61	\$29.03	\$28.71	\$28.14	\$27.60
	2,501 - 5,000	42.30	41.47	40.65	40.21	39.42	38.65
	Over 5,000	54.38	53.31	52.27	51.69	50.68	49.69
Condominium/Townhouse	Not Applicable	16.92	16.58	16.26	16.08	15.17	15.46
Multi-Family Residential	Not Applicable	16.92	16.58	16.26	16.08	15.76	15.46
Non-Residential	0 - 5,000	54.38	53.31	52.27	51.69	50.68	49.69
	5,001 - 10,000	78.66	77.12	75.61	74.78	73.30	71.88
	10,001 - 20,000	84.59	82.93	81.30	80.41	78.82	77.29
	20,001 and above	96.85	94.95	93.09	92.07	90.26	88.50

The application of the modest inflator has resulted in rates increasing a little less than \$6 per parcel for the largest single-family residential parcels and a little more than \$10 for the largest nonresidential parcels. It is also important to note that inflation overall was relatively low in the early term of the Sidewalks Special Parcel Tax and has been considerably higher the last couple of years seeing rates in the 4-8% range while the Special Tax was capped at a 2% inflator.

Revenue

The following table shows the total levy amounts for each parcel type for Fiscal Year 2023/24:

Parcel Type	Size of Parcel (SqFt)	Parcel Count	Total Levy Amount
Single-Family Residential	0 - 2,500	571	\$17,740.90
	2,501 - 5,000	2,671	117,427.08
	Over 5,000	359	20,853.30
Condominium/Townhouse	Not Applicable	1,082	18,653.68
Multi-Family Residential	Not Applicable	466	32,498.30
Non-Residential	0 - 5,000	166	9,206.36
	5,001 - 10,000	63	5,055.12
	10,001 - 20,000	30	2,588.40
	20,001 and above	20	1,975.60
Totals:		5,428	\$225,998.74

Total Sidewalks Special Parcel Tax levied historically is shown in the table below:

Fiscal Year	Special Tax Levy
2022/23	\$222,386.68
2021/22	213,714.40
2020/21	210,332.20
2019/20	208,131.34
2018/19	204,230.80
2017/18	200,678.78

Income Based Exemptions

Only those homeowners or renters who reside within the City 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 the household (the number of persons living at that address); and (2) the combined “Family⁽¹⁾” income for the previous calendar year.

The qualifying income levels used for Fiscal Year 2023/24 are as follows:

Household Size	1	2	3	4	5	6	7	8
Maximum Annual "Family" Income ⁽¹⁾	\$50,000	\$57,150	\$64,300	\$71,400	\$77,150	\$82,850	\$88,550	\$94,250

(1) The City Municipal Code (§4-14.3) defines "Family" to include one or more persons related by blood, marriage, or adoption, or all unrelated persons who are living in a single Residential Unit and maintaining a common household.

The following table provides a summary of approved Low-Income Exemptions for Fiscal Year 2023/24:

Parcel Type	Parcel Count	Total Levy Amount
Single-Family	61	\$0.00
Condominium	13	0.00
Multiple-Family	7	0.00
Renters Rebate ⁽¹⁾	35	671.55
Totals:	116	\$671.55

(1) Rebates are issued by the City to renters who qualify for the Low-Income Exemption.

The following table shows the historical number of exemptions approved:

Fiscal Year	Exemptions Approved ⁽¹⁾
2022/23	75
2021/22	90
2020/21	62
2019/20	67
2018/19	68
2017/18	57

(1) Does not include Renters Rebates issued by the City.

Program Work Accomplished

The City has taken a programmatic approach to identifying sidewalk locations needing repair and the available Sidewalks Special Parcel Tax revenue has allowed the City to make significant headway in addressing issues that had not been addressed due to lack of funding for many years. To date the City has made repairs at almost 400 locations throughout the City.

- **Phase 1** – Completed in 2018: 40 locations repaired
- **Phase 2** – Completed 2018/19: 68 locations repaired
- **Phase 3** – Completed 2020: 48 locations repaired, covering 6,500 square feet of sidewalk
- **Phase 4** – Completed 2021: 58 locations repaired, covering 9,500 square feet of sidewalk
- **Phase 5** – Completed 2022: 48 locations repaired, covering 7,300 square feet of sidewalk
- **Phase 6** – Completed 2022: 34 locations repaired, covering 5,000 square feet of sidewalk
- **Phase 7** – Completed 2023: 50 locations repaired, covering 7,400 square feet of sidewalk
- **Phase 8** – Completed 2023: 44 locations repaired, covering 6,800 square feet of sidewalk

In 2021, the City partnered with Beneficial Designs to perform a comprehensive survey of the City's sidewalks. Information regarding the survey and its integration into a more comprehensive and data-

driven project design process can be found on the City’s [website](#). Residents can report immediate hazards via the City’s Service Request Portal.

Parcel Tax Extension

Overview

As the program work detailed above reveals, the current program related to sidewalk improvements, which is primarily funded by the existing parcel tax, has been successful. The City has been able to make a substantial number of repairs throughout the City and establish methods for systematic improvements to this critical component of the pedestrian mobility network.

Given this success, an extension of the Sidewalks Special Parcel Tax would allow the City to continue the Sidewalk Repair program and potentially consider a broader range of activities.

Revenue Targets

For purposes of modeling an extension of the Sidewalks Special Parcel Tax, NBS has evaluated five revenue target scenarios (figures in fiscal year 2023/24 dollars), as shown below:

Scenario	Revenue Target
Current Sidewalks Special Parcel Tax Revenue	\$226,000
25% Revenue Increase	282,500
50% Revenue Increase	339,000
63% Revenue Increase	371,000
75% Revenue Increase	395,500
100% Revenue Increase	452,000

Per Council direction, the extension of the parcel tax, if approved in November 2024, would be effective with fiscal year 2025/26. The table below increases the fiscal year 2023/24 revenue targets by the existing inflator of 2% to arrive at the 2024/25 revenue and then applies the proposed 3% inflator to that figure to arrive at the revenue targets for fiscal year 2025/26.

Scenario	Revenue Target
Current Sidewalks Special Parcel Tax Revenue	\$237,436
25% Revenue Increase	296,795
50% Revenue Increase	356,154
63% Revenue Increase	387,021
75% Revenue Increase	415,513
100% Revenue Increase	474,872

These revenue targets are meant to provide the City with sufficient rate data to determine what activities might be funded based on the revenue generated at each rate and to finalize preparation of a measure for the ballot. Per Council direction, the 63% revenue increase target was added to reflect the addition of the multiuse path maintenance (approximately \$20-40k per year) to staff’s recommended 50% revenue

increase. The 50% revenue increase would allow the City to achieve more holistic program activities than the current funding.

Alternative #1 – Maintain Same Structure

The structure of the parcel tax currently is based on the land use and size of parcel (single family, non-residential in specific ranges) or units (condominium, townhome, multi-family). With this structure, a parcel within a specified range pays the same amount regardless of whether it is at the lower or higher end of the range.

Rates

The following table shows the resulting annual tax rates at each of the proposed target revenue amounts (fiscal year 2025/26):

Parcel Type	Size of Parcel (SqFt)	Tax per	Current Tax Rate	25% Rev. Increase	50% Rev. Increase	63% Rev. Increase	75% Rev. Increase	100% Rev. Increase
Single-Family	0 - 2,500	Parcel	\$32.37	\$41	\$49	\$53	\$57	\$65
	2,501 - 5,000	Parcel	45.32	57	68	74	80	91
	Over 5,000	Parcel	58.28	73	88	95	102	117
Condominium/ Townhouse	Not Applicable	Unit	18.12	23	28	30	32	37
Multi-Family	Not Applicable	Unit	18.12	23	28	30	32	37
Non-Residential	0 - 5,000	Parcel	58.28	73	88	95	102	117
	5,001 - 10,000	Parcel	84.30	106	127	138	148	169
	10,001 - 20,000	Parcel	90.65	114	136	148	159	182
	Over 20,001	Parcel	103.79	130	156	170	182	208

The rate under the current parcel tax for the middle single family residential category (representing the majority of parcels in the City) equates to \$3.77 per month. At the rates which reflect a 50% revenue increase, that same parcel would pay \$5.67 monthly.

Revenue

The rates above are anticipated to generate between \$3.4 million and almost \$5.5 million over the recommended 10-year term as shown below:

Fiscal Year	25% Revenue Increase	50% Revenue Increase	63% Revenue Increase	75% Revenue Increase	100% Revenue Increase
2025/26 Revenue	\$296,795	\$356,154	\$387,021	\$415,513	\$474,872
2026/27 Revenue	305,698	366,838	398,631	427,978	489,117
2027/28 Revenue	314,869	377,843	410,590	440,817	503,791
2028/29 Revenue	324,315	389,178	422,907	454,042	518,905
2029/30 Revenue	334,045	400,854	435,594	467,663	534,472
2030/31 Revenue	344,066	412,879	448,662	481,693	550,506
2031/32 Revenue	354,388	425,266	462,122	496,143	567,021

2032/33 Revenue	365,020	438,024	475,986	511,028	584,032
2033/34 Revenue	375,970	451,164	490,265	526,359	601,553
2034/35 Revenue	387,250	464,699	504,973	542,149	619,599
Total Revenue	\$3,402,416	\$4,082,900	\$4,436,751	\$4,763,383	\$5,443,866

It is important that the rates continue to increase annually in order to keep up with the costs of performing the work of the Sidewalk Repair Program. The specific annual increase should be selected in consideration of the program activities and revenue needs.

Alternative #2 – Adjust Structure

Council directed analysis around structuring the extension of the Sidewalks Special Parcel Tax as a per lot square foot rate, similar to the structure used for the City’s Measure K parcel tax that funds Emergency Medical Services. Rather than utilize size ranges with the same rate for each range (single family, non-residential) and eliminating the per unit rate (condominium, townhome, multi-family), the adjusted structure is a flat rate per lot square foot applied to all taxable property. Condominiums and other parcels that do not have assigned lot square footage are levied based on the total common area lot square footage, divided by the number of condominium units associated with that common area so that each condominium unit has an equal allocation of the total lot area. Structuring the tax to reflect actual parcel size may be perceived as more equitable.

Rates

To achieve the same revenue targets shown above, the following per lot square foot rates would apply:

Parcel Type	25% Revenue Increase	50% Revenue Increase	63% Revenue Increase	75% Revenue Increase	100% Revenue Increase
2025/26 Revenue	\$296,795	\$356,154	\$387,021	\$415,513	\$474,872
Per Lot Square Foot Rate	\$0.01041	\$0.01249	\$0.01357	\$0.01457	\$0.01665
Average Single Family Tax 0 – 2,500 Lot Sq Ft	\$25.40	\$30.48	\$33.12	\$35.56	\$37.05
Average Single Family Tax 2,501 – 5,000 Lot Sq Ft	42.51	51.01	55.43	59.51	63.14
Average Single Family Tax Over 5,000 Lot Sq Ft	77.54	93.05	101.11	108.56	117.03
Average Condo/ Townhouse/Multi-family (per parcel, not per unit)	52.61	63.14	68.61	75.06	77.56
Average Non-Res Tax	369.53	443.44	481.87	517.35	519.88

Sidewalks Special Parcel Tax Ordinance Language Recommendations

The current ordinance describing the Sidewalks Special Parcel Tax is sufficient; however, NBS recommends clarifying some of the language in the ordinance given the opportunity afforded by the process of extension. The following areas are those NBS identified as those that would benefit from some more specificity:

- **Accessory Dwelling Units (ADUs).** Through various changes to state law, ADUs are becoming more and more common and recently the ability to parcelize and convey ADUs separately from primary units has been codified. NBS recommends adding ADUs as a land use category with specificity on how an ADU may or may not be taxed whether it is a separate parcel from the primary unit or not. It is noted that according to 2023/24 County data, there are 90 parcels that contain ADUs in addition to primary units. Based on the few current ADUs the potential additional revenue is fairly minimal.
- **Undeveloped Property.** NBS recommends explicitly stating in the ordinance that undeveloped property will be taxed based on the expected land use at the same rate as that land use. Meaning undeveloped single-family residential will be taxed at the same rate as single-family residential. This recommendation is a language clarification, not a change to the current methodology. Based on the 2023/24 County data, there are 24 parcels of taxable undeveloped property in the City.
- **Church-Owned Property.** In light of the Valley Baptist Church v. City of San Rafael case, NBS recommends the ordinance include explicit language around how church-owned property is to be treated. This case involves church-owned property and their claim of exemption from Special Taxes, along with general ad valorem property taxes. In summary, the court decided that the constitutional articles added by Propositions 13 and 218 do not evince an intent by the electorate to extend the scope of the general property tax exemption to special taxes. Based on the 2023/24 County data, there are five church parcels within the City.

Comparison of Alternatives

Changing the structure of the Sidewalks Special Parcel Tax will necessarily shift the total amount of the tax by parcel type. A comparison of the total tax by land use category using the total 50% increase fiscal year 2025/26 estimated revenue amount of \$356,154 is shown in the table below.

Parcel Type	Alternative #1 Revenue	Alternative #1 Share of Revenue	Alternative #2 Revenue	Alternative #2 Share of Revenue
Single Family	\$245,889	69.04%	\$186,874	52.47%
Condominium/Townhouse	51,215	14.38%	15,279	4.29%
Multi-Family	29,383	8.25%	30,273	8.50%
Non-Residential	29,667	8.33%	123,728	34.74%
Totals:	\$356,154	100.00%	\$356,154	100.00%

In this case, moving to a rate per lot square foot without the use of size categories will shift the tax to larger parcels. Both Single Family and Condominium/Townhouse categories see decreases under Alternative #2, while Non-Residential sees an increase. The larger parcels are largely Non-Residential.

Golden Gate Fields Property

The property currently owned by Golden Gate Land Holdings LLC consists of four parcels totaling almost 124 acres. The total 2023/24 Sidewalks Special Parcel Tax is \$339.30, which would be \$356.46 in 2025/26 dollars. Under alternative #1, the same property would pay \$536 (50% revenue increase rates), assuming it remains non-residential and configured as four parcels. Under alternative #2, the same property would pay \$67,319 (50% revenue increase rates). However, should the property transition to ownership by an entity that is not taxable, i.e. a public agency, no tax would be collected from the property.

Income Based Exemption

These annual rates are estimated assuming that the same income-based exemption is carried forward with the extension of the Sidewalks Special Parcel Tax and that the same number and type of units are exempt in the future as are exempt in 2023/24. NBS recommends including the same exemption as the community has supported that in the past in multiple measures and will likely expect that to continue.

Term and Remaining Program Work

Feedback regarding the City's Sidewalk Repair Program has been overall positive. In order to maintain revenue stability and continue to fund projects within the program, an extension for a term of 10 years is recommended. The Sidewalks Special Parcel Tax has been critical to the successful completion of hundreds of repairs as part of the Sidewalk Repair Program, which is a component of the City's adopted Capital Improvement Program. Thousands of square feet of sidewalk have been repaired or replaced; however, this work represents only a small portion of the City's sidewalks. Plans to conduct ongoing activities to ensure that the sidewalk system continues to be the critical link in the City's transportation network. The Program is a key factor in promoting non-vehicular mobility and in turn fosters the benefits to public health and welfare of reducing vehicle miles traveled. The proposed extension of the Sidewalks Special Parcel Tax term of 10 years would allow for this success to continue and extend on into the future, while giving voters the ability to determine funding priorities.

ORDINANCE ~~2024-XX16-03~~ – EXHIBIT A

SIDEWALK REPAIR POLICY

APPROVED BY ALBANY CITY COUNCIL JUNE ~~20XX~~, 2024

Purpose

The purpose of the Sidewalk Repair Policy is to improve continuous sidewalk passability in public right of way by repairing sidewalk and Class I multiuse pathway damage and removing vegetation obstructions.

Legal Responsibility

Under Section 5610 of the California Streets and Highways Code and per Albany Municipal Code Section 14-1.5b, property owners and persons in possession of property are required to maintain adjacent public sidewalks in a safe condition. The existence of this program does not abrogate the responsibility of the property owners to maintain their frontage improvements in a safe manner. As part of the administration of the Sidewalk Program, city staff are to use City newsletter, web page, and outreach events to provide information to property owners regarding their responsibilities for sidewalks.

Repair Program:

The City of Albany will annually determine priority areas for repair. The City will manage and pay the entire project cost of priority sidewalk and Class I multiuse pathway repairs. Upon completion of the repair, the City will issue a certificate of compliance that returns responsibility for all future maintenance and repair to the property owner pursuant to existing State law. The Traffic & Safety Transportation Commission will annually propose prioritization of projects to the City Council as well as review sidewalk repair criteria. As part of the scope of work for a sidewalk repair project, expenditure of funds associated with the following is authorized:

- a) ~~relocation~~ Relocation of shallow utility lines located within area of sidewalk repair;
- b) ~~grinding~~ Grinding of stumps of removed trees;
- c) ~~replacement~~ Replacement of soil or mulch in landscape strips as necessary to avoid a hazardous condition;
- d) ~~repair~~ Repair of private driveway if necessary to maintain functionality of the existing driveway;
- e) Funding for expedited repairs in locations with occupants that have special access needs (e.g., limited mobility, special events, etc.); ~~and~~
- f) Extending the length of sidewalk or pathway to be repaired beyond the area of immediate hazard in order that the repaired sidewalk or pathway can tie into an existing sidewalk in relatively good condition;
- g) Widening sidewalks to five (5) feet where feasible and appropriate;
- h) Sidewalk shaving and similar measures which address defects without replacement;
- f)i) Funding program support costs including staff, design, and administrative costs and a comprehensive survey of the public right-of-way every 5 years.

Public Notice for Repair Program

A public notice will be mailed to all property owners adjacent to proposed areas of work ten days before the ~~Traffic and Safety~~ Transportation Commission's review of the proposed scope of work. The notice will advise property owners that street trees may be subject to removal and that property owners are required to cut back other vegetation in the area of work. The notice will also advise owners that work may be underway for up to two weeks, and solicit requests for information regarding occupants that may have special access needs that will affect the timing of construction.

Point of Permit Program:

The City of Albany will require that specified construction projects above \$100,000 valuation will trigger a requirement that the property owner repair the sidewalk to City specifications. The City will conduct a no-cost inspection upon application. The property owner will be responsible for all repair costs of the scope of projected project would otherwise trigger sidewalk repairs, such as sewer lateral upgrades, cross-sidewalk drains, new driveway or curb-cuts, etc.

Point of Sale Program:

~~The City of Albany will require that specified real property transfers will trigger a requirement that the property owner upgrade damaged sidewalk (the program will function similar to the existing sewer lateral program). The City will conduct a no-cost inspection upon application. If no repairs are necessary, a certificate of compliance will be issued that discloses that the property owner has future responsibility for all maintenance and repair.~~

Streetscape Improvement Projects:

For sidewalks that are in locations with fully funded streetscape-related Capital Improvement Projects, the need for repair will be evaluated on a case by case basis. The requirement for property owner repair will be deferred or an interim safety and accessibility solution may be acceptable.

Refinements to Street Tree Program:

The City will evaluate situations where street trees are causing structural damage to sidewalks. A range of options will be considered including root pruning, enlarging tree wells, realignment or ramping of sidewalks around or over roots, or alternative paving materials that extend the functional life of the sidewalk. If a street tree that is causing damage is known to cause uplift relative to other tree species, the tree shall be removed as part of the repair project and replaced with a species not expected to damage sidewalks. City staff shall have authority to remove any tree without public notice if during construction, roots are found in locations that indicate that a new sidewalk will be damaged in the relative near future and removal of the root is determined by the City Arborist to substantially weaken the health of the tree.

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF ALBANY ENACTING A SPECIAL
PARCEL TAX TO FUND REPAIRING AND UPGRADING PUBLIC
SIDEWALKS AND REMOVING OBSTRUCTIONS TO IMPROVE
SAFETY AND ACCESSIBILITY**

WHEREAS, Albany residents have identified safe, passable sidewalks as an important aspect of quality of life and a high priority for investment by the City to ensure that pedestrians including individuals with disabilities that affect mobility, are able to move safely through the City without using cars; and

WHEREAS, the City of Albany, like all California cities, has faced decreasing revenues to make essential infrastructure investments, resulting in deferred maintenance to many public facilities, including sidewalks; and

WHEREAS, without a dedicated source of additional funding to invest in deferred maintenance to Albany’s public sidewalks, the City would be unable to address in a timely way needed repairs and upgrades to its sidewalks or to remove obstructions to improve safety and accessibility; and

WHEREAS, delaying maintenance and repairs to Albany’s sidewalks increases the replacement costs in the long-run, and the City is committed to repairing our deteriorating sidewalks before the costs become more expensive in the future; and

WHEREAS, with a dedicated source of funding to address needed sidewalk repairs and upgrades, the City would be able to accelerate urgent work to improve the safety and quality of Albany’s sidewalks, avoiding the steeper costs of deferring the work later. Repairing and upgrading Albany’s sidewalks and removing mobility obstacles will improve opportunities for

residents and visitors to safely use alternative modes of transit to get around the City to play, work, and shop; and

WHEREAS, in 2010, the City approved a Climate Action Plan, which included a vision for an interconnected transportation system and land use pattern that shifts travel from autos to walking, biking, and public transit; and

WHEREAS, Climate Action Plan Measure TL 1.3: call for implement of improvements to encourage walking in the community by eliminating obstacles such as deteriorated sidewalks and

WHEREAS, in 2012, the City approved an Active Transportation Plan that includes a detailed strategy to encourage pedestrian travel throughout the City. A key part of this strategy is improving the safety and convenience of pedestrian facilities; and

WHEREAS, in April 2016, the City adopted an updated General Plan that includes a variety of policies that will lead to improvements to sidewalks; and

WHEREAS, General Plan Policy T-2.10 calls for the City to establish reliable and sustained funding sources to ensure maintenance of transportation facilities including sidewalks; and

WHEREAS, General Plan Policy T-3.6: calls for priority walking corridors to be identified and targeted for sidewalk improvements including maintenance; and

WHEREAS, in light of the foregoing benefits and considerations, in 2016, Albany's voters previously adopted Ordinance No. 2016-03 pursuant to Measure P1, enacting the City of Albany's

Safe and Accessible Sidewalks Special Parcel Tax in order to create a guaranteed source of local funding for Albany’s public sidewalks that must be spent locally for Albany residents; and

WHEREAS, since Albany adopted its special tax pursuant to Measure P1, Albany identified additional revenue requirements and adjustments to the City’s Sidewalk Repair Policy that are advisable for a continued successful sidewalk repair program, as described more fully in the Sidewalk Repair Policy, attached hereto as Exhibit A, which necessitate an increase and extension to the special tax; and

WHEREAS, the proposed increased and extended special tax to be submitted to the voters is authorized by Article XIII A of the California Constitution and Section 50075 of the California Government. It will be approved if two-thirds of voters voting on the measure vote in favor of it.

NOW THEREFORE, THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1. Article 4-14 of Chapter IV of the Albany Municipal Code is hereby amended in its entirety and replaced as follows:

4.14 SAFE AND ACCESSIBLE SIDEWALKS SPECIAL PARCEL TAX

4.14.1 TITLE. This Article shall be known as the “City of Albany Safe and Accessible Sidewalks Special Parcel Tax.”

4.14.2 DEFINITIONS.

A. “City” means the City of Albany.

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

C. “Condominium/Townhouse” means an undivided interest in common in a portion of real property coupled with a separate interest in space called a unit. A condominium or townhouse unit is a parcel.

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

E. “Nonresidential parcel” means all parcels that are improved with uses other than residences.

F. “Owner” means the owner or owners of the real property located within the City.

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

H. “Sidewalk maintenance and obstruction removal” means repairing and upgrading public sidewalks and removing obstructions to improve safety and accessibility, and includes but is not limited to the following:

1. Relocation of shallow utility lines located within area of sidewalk repair;
2. Grinding of stumps of removed trees;
3. Replacement of soil or mulch in landscape strips as necessary to avoid hazardous condition;
4. Repair of private driveways if necessary to maintain functionality of the existing driveway;
5. Funding for expedited repairs in locations with occupants that have special access needs (e.g., limited mobility, special events, etc.); and
6. Extending the length of a sidewalk to be repaired beyond the area of immediate hazard in order that the repaired sidewalk can tie into an existing sidewalk in relatively good condition.
7. Lighting repairs and improvements to enhance pedestrian safety.

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

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

4.14.3 TAX IMPOSED.

A. An annual special tax in the amounts set forth in Section 4-14.4 is hereby imposed on every parcel of real property within the City.

B. The special tax constitutes a debt owed by the owner of each parcel of real property to the City.

C. The special tax shall be levied and collected on each parcel of real property within the City for which the owner receives a separate ad valorem property tax bill, at the same time and manner, and subject to the same penalties and procedures as ad valorem property taxes collected by the County of Alameda except as otherwise set forth in this Article.

D. Real property otherwise wholly exempted from ad valorem tax by state law shall also be exempted from any liability for the special tax. If the owner of real property is by law exempt from taxation, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. The special parcel tax shall not apply to: (A) any person, entity, parcel, or property as to whom or which it is beyond the power of the District to impose the tax herein provided; and (B) any person qualifying for an exemption described in Section 4.14.3(E) below.

E. The tax imposed by this Section shall be subject to the exemptions 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. This 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 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 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 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.

4.14.4 TAX RATES.

A. The rates of the special tax for each parcel type shall be as set forth in the table below. (TABLE TO BE UPDATED WITH NEW RATES)

Parcel Type	Size of Parcel (square feet)	Rate, per parcel or unit
Single-family Residential	0-2,500	\$30.81 per parcel
	2,501-5,000	\$43.14 per parcel
	Over 5,000	\$55.47 per parcel
Condominium/Townhouse	Not Applicable	\$17.25 per unit
Multi-family Residential	Not Applicable	\$17.25 per unit
Nonresidential	0-5,000	\$55.47 per parcel
	5,001 - 10,000	\$80.24 per parcel
	10,001 - 20,000	\$86.28 per parcel
	20,001 AND ABOVE	\$98.79 per parcel

B. The tax rate schedule in the table above shall apply beginning July 1, 2025, and ending June 30, 2035. To keep the tax on each property in constant first year dollars for each year subsequent to 2025, the tax per year shall be 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 year subsequent to the first year shall be an amount determined as follows:

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

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.

C. If a parcel consists of both residential and nonresidential real property, the tax rate shall be the rate for nonresidential parcels.

D. The assessment roll data of the Alameda County Tax Assessor as of January 1 of each year and City records shall be used to determine the actual use of each parcel of real property for purposes of determining the amount of the special tax for each parcel.

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

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

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

4.14.7 USE OF TAX REVENUE.

A. Revenue from the special tax, including penalties and interest thereon, shall be used for sidewalk maintenance and obstruction removal, including but not limited to, repairing and upgrading public sidewalks and removing obstructions to improve safety and accessibility consistent with the Sidewalk Repair Policy adopted by the City Council. The currently approved Sidewalk Repair Policy is attached as Exhibit A. The City Council may amend the Sidewalk Repair Policy from time to time in its discretion, which changes shall be incorporated into this Article. In no case, however, shall changes to the Sidewalk Repair Policy authorize the use of special tax revenue for projects unrelated to repairing and upgrading public sidewalks and removing obstructions from public sidewalks to improve safety and accessibility or for other purpose authorized in this Article.

B. At the City Council's discretion, 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.

4.14.8 ACCOUNTABILITY. 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 Safe and Passable Sidewalk Special Tax Fund, shall be created, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must be deposited.

B. The specific purposes of the special tax are for the funding of public sidewalk maintenance and obstruction removal projects and for related election, administration, and legal fees as set forth in Section 4-14.7. The proceeds of the special tax shall be applied only to those specific purposes.

C. The Finance Director shall annually prepare and submit to the City Council a report regarding the special tax funds collected and expended, as well as any other information required by Government Code sections 50075.1 and 50075.3.

4.14.9 ADMINISTRATION OF TAX. The City Council may establish rules and regulations that it determines are necessary and desirable for administration and implementation of this Article.

4.14.10 AMENDMENTS. This Article may only be amended by a vote of the people if the amendment would result in the special tax being imposed, extended, or increased in a manner not authorized by this Article as originally approved by the voters, or if the amendment would substantially alter the purpose of the special tax. The City Council may enact other amendments including but not limited to amendments necessary to implement or administer the special tax.

4.14.11 EXPIRATION OF TAX. The authority to levy the special tax shall remain in effect until June 30, 2035, and as of that date is repealed unless a later ordinance is adopted and

approved by the voters that either deletes or extends that date. Special taxes imposed in 2035 shall remain due and owing until paid, even after the authority to impose the special tax has expired.

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

Section 3. Reserved.

Section 4. This Ordinance is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq., “CEQA,” and 14 Cal. Code Reg. §§ 15000 et seq., “CEQA Guidelines”). The special tax authorized by this Ordinance is a special tax that can only be used to fund the projects, facilities, and services described in the Ordinance but does not approve any of the described projects or services. As such, under CEQA Guidelines section 15378(b)(4), the special tax 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 or service that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the City would undertake the required CEQA review for that particular project or service. Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA is not required. Prior to commencement of any project or service funded by the special tax, any necessary environmental review required by CEQA shall be completed. The City shall perform CEQA analysis for the project prior to approving the project or service, if the project or service requires analysis under CEQA.

Section 5. If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in

any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

Section 6. This Ordinance shall be considered adopted on the date that the City Council declares the results of the election at which it was voted upon and shall be effective immediately because it is an ordinance relating to taxes.

Ordinance No. 2024-__ was submitted to the People of the City of Albany at the November 5, 2024 general municipal election. It was approved by the following vote of the People:

YES: _____

NO: _____

Ordinance No. 2024-__ was thereby adopted by the voters at the November 5, 2024 election and took effect upon adoption of a resolution declaring the results of the election at a regular meeting of the City Council held on _____, 2024, by the following vote:

AYES:

NOES:

ABSENT:

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

Anne Hsu, City Clerk

ORDINANCE NO. _____ - EXHIBIT A

SIDEWALK REPAIR POLICY

APPROVED BY ALBANY CITY COUNCIL _____, 2024

[ATTACH EXHIBIT]

EXHIBIT A