

CITY OF ALBANY
CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE " C "

**A SPECIAL PARCEL TAX ON PROPERTIES WITHIN THE CITY OF ALBANY TO
FUND REPAIRING AND UPGRADING PUBLIC SIDEWALKS AND PATHWAYS AND
REMOVING OBSTRUCTIONS TO IMPROVE SAFETY AND ACCESSIBILITY**

Pursuant to Chapter 4, Article 14 of the Albany Municipal Code, the City imposes a special parcel tax on properties within the City for repairing and upgrading public sidewalks and removing obstructions to improve safety and accessibility. Currently, the tax rate for a parcel depends on the type (single-family residential, condominium/townhouse, multi-family residential and nonresidential) and square footage of the parcel. It expires on December 31, 2026.

On June 17, 2024, the City Council placed Measure “ C ” on the November 5, 2024 General Municipal Election. If approved by Albany voters, Measure “ C ” would amend Article 14 of Chapter 4 of the Albany Municipal Code to enact a special parcel tax on non-exempt property at a rate of \$0.017 per lot square foot, up to a maximum of \$6,000 per parcel, beginning July 1, 2025. Owner-occupied residences would be exempt from the special tax if the family income qualifies as “very low-income” as provided for in the Measure or eligible for a 50% discount if the family income qualifies as “low-income” as provided for in the Measure. Residential renters would be eligible for a full tax rebate if the family income qualifies as “very low-income” or eligible for a 50% rebate of the tax if the family income is “low-income.”

If the special tax is approved, it will replace the existing parcel tax, take effect on July 1, 2025 and expire June 30, 2035. Beginning July 1, 2026, and each July 1 thereafter until the special tax expires, both the tax rate and the maximum tax amount per parcel shall be adjusted for inflation by the annual change in the specified Consumer Price Index or 3%, whichever is less.

It is estimated that Measure “ C ” will provide an additional \$392,282 in annual local funding dedicated to repairing and upgrading public sidewalks and Class I multiuse pathways and removing obstructions to improve safety and accessibility consistent with the Sidewalk and Pathway Repair Policy adopted by the City Council. Such expenditures may include:

1. Relocating shallow utility lines within the area of sidewalk repair;
2. Grinding stumps of removed trees;
3. Replacing soil or mulch in landscape strips to avoid a hazardous condition;
4. Repairing a private driveway to maintain functionality;
5. Funding expedited repairs where occupants have special access needs;
6. Extending the length of the sidewalk or pathway;
7. Widening sidewalks to 5 feet where feasible;
8. Shaving sidewalks; and
9. Funding staff and design costs, and a comprehensive survey of the public right-of-way every 5 years.

Pursuant to Article XIII C of the California Constitution (Proposition 218), Measure “ C ” requires 2/3 supermajority approval of Albany voters to pass. If Measure “ C ” does not pass, the special parcel tax will not be enacted.

The above statement is an impartial analysis of Measure " C ". If you desire a copy of the 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