

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE P1

The City Council has placed before the voters the question whether to approve an ordinance enacting a temporary tax on all developed property within the City of Albany to fund repairing and upgrading public sidewalks and removing obstructions to improve safety and accessibility for pedestrians, including people with disabilities. A full copy of the ordinance text is printed in these ballot materials.

Currently, the City does not have a dedicated revenue source to fund regular repairs and upgrades for public sidewalks. Sidewalk work is paid for out of the City's General Fund and competes with other funding priorities.

On June 20, 2016, the City Council adopted a new Sidewalk Policy. The Albany Municipal Code makes property owners responsible for the maintenance of the sidewalks next to their property. Under the new Sidewalk Policy, the City will take responsibility for making repairs and upgrades to existing sidewalks and for removing safety hazards and mobility obstructions. The long-term maintenance obligation will remain with property owners. The City will prioritize sidewalk work annually.

The proposed tax on developed property within Albany would fund sidewalk work. Authorized uses of tax proceeds include sidewalk maintenance and obstruction removal, which are defined in the ordinance to include "repairing and upgrading public sidewalks and removing obstructions to improve safety and accessibility" as well as a non-exclusive list of types of sidewalk work. Work funded by the tax would be consistent with the Sidewalk Policy, which is incorporated into the ordinance, as it may be amended from time to time by the City Council. Because this measure legally restricts the use of tax revenue to sidewalk maintenance and obstruction removal, it is classified as a "special tax."

The proposed tax would be a flat amount annually that varies with the size and type of property. The rate would be \$38.65 annually for a typical single-family lot between 2,500 and 5,000 square feet. The rate would be \$27.60 for a single-family parcel under 2,500 square feet and \$49.69 for a single-family parcel over 5,000 square feet. The rate for an apartment, condominium, or townhouse would be \$15.46 annually per residential unit. The rate for a nonresidential parcel would range from \$49.69 to \$88.50 annually, depending on the parcel size. Rates would be adjusted annually for inflation. The tax would be collected by Alameda County with regular property taxes.

The tax would remain in effect for 10 years.

All revenue from the tax would be placed into a special account and restricted to sidewalk maintenance and obstruction removal and related administrative costs. The City's chief financial officer is required to prepare and submit to the City Council an annual public report regarding the tax funds collected and expended, as well as any other information required by state law.

A "Yes" vote is a vote in favor of the tax. A "No" vote is a vote against the tax. This measure will be approved if at least two-thirds of the votes cast on it are "Yes" votes.

DATED: July 22, 2016

Craig Labadie, City Attorney