



Office of the City Manager

CONSENT CALENDAR  
June 17, 2025

To: Honorable Mayor and Members of the City Council  
 From: Paul Buddenhagen, City Manager  
 Submitted by: Henry Oyekanmi, Director, Finance Department  
 Terrance Davis, Director, Public Works Department  
 Subject: FY 2026 Tax Rate: Fund Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (SAFE STREETS) (Measure FF)

RECOMMENDATION

Adopt first reading of an Ordinance setting the FY 2026 tax rate for funding Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (SAFE STREETS), otherwise known as Measure FF, at an annual rate of \$0.17 per square foot of dwelling unit improvements and \$0.25 per square foot for industrial, commercial, and institutional improvements for the 18-month period from January 1, 2025 to June 30, 2026.

FISCAL IMPACTS OF RECOMMENDATION

The annual tax rate of \$0.17 per square foot of dwelling unit improvements and \$0.25 per square foot for industrial, commercial, and institutional improvements (cited as “Non-Residential” in table below) is projected to yield \$22.5 million in revenues for an 18-month period of time. It is estimated that the tax will cost taxpayers the following amounts for FY 2025 and FY 2026:

FY 2025 and FY 2026 Taxpayer Assessments						
Assessed	Dwelling Units \$0.17 per year			Non-Residential Properties \$0.25		
Square Feet	FY 25 \$0.085 (\$0.17 x .5)	FY 26 \$0.17	Total Dwelling	FY 25 \$0.125 (\$0.25 x .5)	FY 26 \$0.25	Total Non-Residential
1,200	\$102.00	\$204.00	\$306.00	\$150.00	\$300.00	\$450.00
1,500	\$127.50	\$255.00	\$382.50	\$187.50	\$375.00	\$562.50
1,900	\$161.50	\$323.00	\$484.50	\$237.50	\$475.00	\$712.50
3,000	\$255.00	\$510.00	\$765.00	\$375.00	\$750.00	\$1,125.00
3,900	\$331.50	\$663.00	\$994.50	\$487.50	\$975.00	\$1,462.50
10,000	\$850.00	\$1,700.00	\$2,550.00	\$1,250.00	\$2,500.00	\$3,750.00

CURRENT SITUATION AND ITS EFFECTS

Through Measure FF, as approved by voters in November 2024, the Council is authorized to impose and allocate a special tax as follows:

- Residential Rate: For all dwelling units, the tax may be imposed at the rate of up to \$0.17 per square foot of improvements.
- Non-Residential Rate: For all other property, the tax may be imposed at the rate of up to \$0.25 per square foot of improvements.

This rate was initially adopted through the adoption of Ordinance 7,952-N.S., on December 10, 2024. The Council may impose the tax authorized by this Chapter up to the rate, and subject to inflation adjustments, set forth in Section 7.11.020 of the Berkeley Municipal Code.

BACKGROUND

Measure FF, the Sustainable and Accountable Funding for Equitable Street Transformation, Revitalization, Enhancements, and Essential Traffic Safety (SAFE STREETS) Initiative, was passed by voters on November 5, 2024, and adopted as Ordinance 7,952-N.S. on December 10, 2024.

The SAFE STREETS Initiative authorizes an annual parcel tax of \$0.17 per square foot for dwelling unit improvements and \$0.25 per square foot for other properties over a 14-year period. This measure is projected to generate approximately \$15 million annually, dedicated to funding street and sidewalk repairs, safety improvements, and environmental infrastructure projects.

ENVIRONMENTAL SUSTAINABILITY AND CLIMATE IMPACTS

There are no identifiable environmental opportunities or impacts associated with the administration of this tax.

RATIONALE FOR RECOMMENDATION

Ordinance 7,952-N.S., as adopted on December 10, 2024, authorizes the tax rate as described therein, to remain in place from the effective date, unless extended by voters.

ALTERNATIVE ACTIONS CONSIDERED

If Council does not adopt the tax rate, as proposed, the requirements of Ordinance 7,952-N.S., as adopted on December 10, 2024 will not be met.

CONTACT PERSON

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Attachments:  
1: Ordinance

ORDINANCE NO. #,###-N.S.

SETTING THE FISCAL YEAR 2026 SPECIAL TAX RATE TO FUND THE SUSTAINABLE AND ACCOUNTABLE FUNDING FOR EQUITABLE STREET TRANSFORMATION, REVITALIZATION, ENHANCEMENTS, AND ESSENTIAL TRAFFIC SAFETY (SAFE STREETS) INITIATIVE, MEASURE FF

BE IT ORDAINED by the Council of the City of Berkeley as follows:

Section 1. The rate of tax for FY 2026 (to cover an 18-month period of time), to provide for the costs incurred for the funding street and sidewalk repairs, safety improvements, and environmental infrastructure projects (Measure FF) is hereby fixed and apportioned upon the square feet of improvements as defined in the Ordinance as follows:

\$0.17 per square foot of dwelling unit improvements and \$0.25 per square foot for industrial, commercial, and institutional building improvements (Non-Residential).

Section 2. The cost to taxpayers during FY 2025 and FY 2026 will be \$306 for a 1,200 square foot dwelling and \$765 for a 3,000 square foot dwelling. For other non-residential properties, during FY 2025 and FY 2026, the cost will be \$450 for a 1,200 square foot dwelling and \$1,125 for a 3,000 square foot dwelling.

Section 3. This tax rate will result in estimated total collection of \$22.5 million over 18 months.

Section 4. Copies of this Ordinance shall be posted for two days prior to adoption in the display case located near the walkway in front of the Maudelle Shirek Building, 2134 Martin Luther King Jr. Way. Within 15 days of adoption, copies of this Ordinance shall be filed at each branch of the Berkeley Public Library and the title shall be published in a newspaper of general circulation.

