

OFFICIAL TITLE AND SUMMARY

CONSOLIDATED FIRE PROTECTION DISTRICT SPECIAL PARCEL TAX

- The purpose of this proposed measure is to amend Title 4 of the Los Angeles County ("County") Code for the Consolidated Fire Protection District ("District").
- The measure proposes adding Chapter 4.80, entitled Consolidated Fire Protection District—Emergency Response & Infrastructure Special Parcel Tax ("Tax").
- Approval of the measure would authorize the Board of Supervisors ("Board") to levy a special Tax of \$0.09 per square foot of improvements on all taxable improved parcels in the District except as specifically exempted. Improvements include all structures under roofs and do not include non-structural improvements like parking lots.
- The Tax shall be used for maintaining, updating and replacing emergency response infrastructure, and staffing for fire protection and emergency medical services.
- Proceeds from the Tax shall be used for the District's infrastructure for facilities, vehicles, aircraft, equipment, systems, staffing and training, and associated administrative and financing costs.
- Revenues generated by the Tax will be expended pursuant to an expenditure plan approved by the Board prior to June 30th of each year.
- The District may rely on the County Assessor's records or may independently verify square footage.
- The Tax would be levied annually commencing with tax year 2021-22.
- Any property otherwise exempt from ad valorem property taxes in a tax year as determined by the Assessor, shall also be exempt from the Tax in the same year.
- Upon application, low income senior-owned parcels may be exempt from the Tax.
- The District Chief shall establish and administer an appeals process to address or correct inequities in levying the Tax.
- The Tax rate shall be adjusted annually by 2% or the California Consumer Price Index published by the State Board of Equalization for the local assessment roll, whichever is more.
- The Treasurer and Tax Collector shall collect the Tax on the secured tax roll at the same time and in the same manner and subject to the same penalties and interest as ad valorem property taxes.
- Tax proceeds shall be deposited in a separate account created and maintained by the County and used only for the specified purposes.
- The Board's Independent Citizens' Oversight Committee shall conduct an annual review of the Tax to ensure proceeds are expended only for the purposes authorized in the measure, report findings of its review to the Board and public, and perform any additional duties specified by the Board.
- The measure would permit the Board to repeal or amend the Tax without voter approval if it would not result in an increase or modification to the purpose of the Tax.
- The measure would permit the Board to adopt or amend any procedure relating to the imposition, collection, retention of tax proceeds, and appeals of the Tax if it would not result in an increase without further voter approval.

- The measure proposes that if any provision is found unconstitutional or invalid, the remaining provisions shall not be affected and remain in full force and effect and the invalid portions would be severable.