

**INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE VOTERS**  
**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**  
**EMERGENCY RESPONSE & INFRASTRUCTURE**  
**SPECIAL PARCEL TAX INITIATIVE ORDINANCE**

The people of the Consolidated Fire Protection District of Los Angeles County ordain as follows:

**SECTION 1. PURPOSE:**

This initiative ordinance, if adopted, shall amend Title 4, Revenue and Finance of the Los Angeles County Code, to add Chapter 4.80 – Consolidated Fire Protection District -- Emergency Response & Infrastructure Special Parcel Tax -- to impose a special tax to enable the District to replace, upgrade, and maintain communications and information technology systems, including but not limited to, technologies to dispatch 911 calls from cell phones for faster responses; add, replace, and maintain fire engines and water-dropping helicopters; add life-saving rescue tools, including but not limited to, jaws of life and thermal imaging cameras to rescue people from fires; improve fire protection in wildfire zones; and to hire and to train additional firefighters and paramedics to meet national staffing standards. Revenues generated by the special tax may be used for information technology systems; 911 communications, cell phone dispatch, and other communications technologies; adding and maintaining fire facilities, fire engines, helicopters, aircraft, life-saving tools and equipment, wildfire protection, emergency response tools and infrastructure; and hiring and training paramedics and firefighters. Revenues generated by the special tax shall not be used for unfunded workers' compensation or pension liabilities.

**SECTION 2.** Chapter 4.80 is hereby added to read as follows:

**Chapter 4.80**  
**Consolidated Fire Protection District--**  
**Emergency Response & Infrastructure**  
**Special Parcel Tax**

**Sections:**

- 4.80.010 Title.
- 4.80.020 Adoption and Rates of Tax.
- 4.80.030 Purpose and Use of Tax.
- 4.80.040 Annual Expenditure Plans.
- 4.80.050 Special Account.
- 4.80.060 Community Oversight and Accountability.
- 4.80.070 Repeal or Amendment.
- 4.80.080 Severability.
- 4.80.090 Execution.

RECEIVED

2023 DEC 18 AM 10:06

#### **4.80.010 Title.**

This Chapter shall be known as the “Consolidated Fire Protection District—Emergency Response & Infrastructure Special Parcel Tax” ordinance.

#### **4.80.020 Adoption and Rates of Tax.**

**A.** Pursuant to section 13911 of the California Health and Safety Code, the Board of Supervisors of the County of Los Angeles (“Board”), acting as the governing body of the Consolidated Fire Protection District of Los Angeles County (“District”) hereby adopts an annual special tax upon parcels located within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bell Gardens, Bellflower, Bradbury, Calabasas, Carson, Cerritos, Claremont, Commerce, Covina, Cudahy, Diamond Bar, Duarte, El Monte, Gardena, Glendora, Hawaiian Gardens, Hawthorne, Hermosa Beach, Hidden Hills, Huntington Park, Industry, Inglewood, Irwindale, La Canada Flintridge, La Mirada, La Puente, Lakewood, Lancaster, Lawndale, Lomita, Lynwood, Malibu, Maywood, Norwalk, Palmdale, Palos Verdes Estates, Paramount, Pico Rivera, Pomona, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Vernon, Walnut, West Hollywood, Westlake Village, Whittier, within the unincorporated areas of the County of Los Angeles, and such other cities and areas that are included in the District by annexation or other lawful means.

**B.** Commencing with Tax Year 2025-2026, the special tax shall be levied at the rate of 6 cents (\$0.06) per square foot of structural improvements, excluding the square footage of improvements used for parking, on all taxable improved parcels, except as exempted herein. The District may rely on the Los Angeles County Assessor (“Assessor”) records for such information or may verify the square footage independently.

**C.** The following parcels shall be subject to exemption from the special parcel tax specified in subsection (B) of this Section:

(1) All parcels exempt from ad valorem property taxes to the same extent partially or fully exempt as determined by the Assessor, including, but not limited to, government parcels and parcels owned by non-profit organizations satisfying the requirements of Revenue and Taxation Code section 214.

(2) Upon application, Low-Income Senior-Owned Parcels.

(a) For the purpose of this subsection:

(i) “Low-Income Household” means a household in the District with a household income that does not exceed the Low-Income limit for Los Angeles County, as determined annually by the California Department of Housing and Community Development.

(ii) “Low-Income Senior-Owned Parcels” means parcels within the District that are owned and occupied as a residence by individuals over the age of sixty-two (62) who are the head of a Low-Income Household.

(b) The exemption for Low-Income Senior-Owned Parcels shall be implemented in accordance with procedures and guidelines developed and adopted by the Fire Chief of the District, and updated from time to time. Prior to adopting or updating the procedures and guidelines, the Fire Chief shall provide not less than thirty (30) days' advance public notice of the proposed procedures and guidelines or revisions.

D. The Fire Chief of the District shall establish and administer an appeals process to address and correct potential inequities in the levy of the special tax. Parcel owners or any other person or entity subject to the special tax may seek review of the amount of their tax on the following grounds:

- (1) Mathematical error in the calculation of the tax; or
- (2) Significant discrepancy between the assessed and the square footage of improvements.

E. For each tax year after 2025-2026, the rate shall be adjusted by two percent (2%) annually or the California Consumer Price Index as published by the California State Board of Equalization for the local assessment roll, whichever is less.

F. All laws and procedures regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens and collections for ad valorem property taxes shall be applicable to the collection of the special tax. The secured roll tax bills shall be the only notices required for the levying of the special tax. The District and the County shall cause the special tax to be placed on the appropriate County tax roll for the initial Tax Year 2025-2026, and for subsequent tax years. The Treasurer and Tax Collector of the County shall collect the special tax on the tax roll at the same time and in the same manner, and subject to the same penalties and interest as the ad valorem property taxes fixed and collected by or on behalf of the County.

#### **4.80.030 Purpose and Use of Tax.**

The purpose of the special tax is to enable the District to replace, upgrade, and maintain communications and information technology systems, including but not limited to, technologies to dispatch 911 calls from cell phones for faster responses; add, replace, and maintain fire engines and water-dropping helicopters; add life-saving rescue tools, including but not limited to, jaws of life and thermal imaging cameras to rescue people from fires; improve fire protection in wildfire zones; and to hire and to train additional firefighters and paramedics to meet national staffing standards. Revenues generated by the special tax may be used for information technology systems; 911 communications, cell phone dispatch, and other communications technologies; adding and maintaining fire facilities, fire engines, helicopters, aircraft, life-saving tools and equipment, wildfire protection, emergency response tools and infrastructure; and hiring and training paramedics and firefighters. Revenues generated by the special tax shall not be used for unfunded workers' compensation or pension liabilities.

#### **4.80.040 Annual Expenditure Plans.**

A. Consistent with Section 4.80.030, the revenues generated by the special tax will be expended by the District pursuant to an expenditure plan approved by the Board prior to June 30<sup>th</sup> of each year. The annual expenditure plan will include, but not be limited to, the following priorities:

- (1) Hiring, training, and certifying additional firefighters and paramedics, enhancing staff positions through the conversion of existing firefighter positions to new firefighter paramedic positions, including, but not limited to, all additional staff, training, and certification costs.
- (2) Communications and Information Technology Systems, including their replacement, upgrade, and maintenance.
- (3) Facilities, including additional, replacement, and maintenance/repair of facilities utilized by the District.
- (4) Vehicles and Aircraft, including additional, replacement, and their maintenance/repair.
- (5) Life-saving rescue tools, including additional, replacement, and their maintenance/repair.
- (6) Wildfire protection.
- (7) Emergency response tools and infrastructure.

B. The District shall, every 15 years, conduct a needs assessment to inform the development of future annual expenditure plans and propose an updated expenditure plan to be approved by the Board.

#### **4.80.050 Special Account.**

All special tax proceeds shall be deposited into a special account created and maintained by the County, and used for the purposes identified in Section 4.80.030 and expended according to plans identified in Section 4.80.040.

#### **4.80.060 Community Oversight and Accountability.**

A. The advisory body designated as the "Independent Citizens' Oversight Committee," established in 1997, shall also provide annual review of this special parcel tax to assure that the revenue generated by the special parcel tax is expended only for the purposes specified in this Chapter, to report the findings of its review to the Board and to the public, and to perform such other or additional duties as may be specified by the Board.

B. For so long as any proceeds of the special tax remain unexpended, the Auditor-Controller shall cause a report to be prepared by an independent auditor and filed with the Board no later than December 31st of each year, stating: (i) the amount of special tax proceeds collected and

expended in such year; and (ii) the status of any projects or description of any services or programs funded from proceeds of the special tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Auditor-Controller shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

#### **4.80.070 Repeal or Amendment.**

The Board may repeal or amend this ordinance in any manner, without voter approval, provided that such repeal or amendment does not result in an increase in the special tax imposed by Section 4.80.020 of this Chapter, or change the purpose and use of the special tax as described in Section 4.80.030 of this Chapter. The Board may likewise adopt and amend, or caused to be adopted and amended, additional procedures relating to the special tax including, without limitation, procedures relating to the imposition, collection, retention of tax proceeds, application for exemption, and appeals, in any manner which does not result in an increase in the special tax, without further voter approval.

#### **4.80.080 Severability.**

If any provision of this ordinance or any part thereof, is for any reason held to be invalid or unconstitutional, the remaining provisions shall not be affected, but shall remain in full force and effect, and to this end the provisions of this ordinance.

#### **4.80.090 Execution.**

The Chair of the Board is authorized to attest to the adoption of this ordinance.

#### **SECTION 3: Conflicting Measures:**

Consistent with California Elections Code section 9321, should another ordinance containing provisions that conflict with this ordinance be adopted by voters at the same election as this ordinance is adopted, the terms of the ordinance that receives the higher number of affirmative votes shall control.

#### **SECTION 4: Effective Date:**

The proposed ordinance that is the subject of this initiative, once approved by the voters at the next regular election, or such other election as authorized by law, shall be deemed adopted upon the date that the vote is declared by the Board of Supervisors, acting as the governing body of the District, and shall go into effect ten (10) days after that date.

#### **SECTION 5. Legal Defense:**

If approved by a simple majority of voters, and thereafter challenged in court of competent jurisdiction, the District shall defend the initiative in such court of competent jurisdiction. The People of the District by approving this initiative by a simple majority of votes hereby declare that the proponent(s) of the initiative have a direct and personal stake in defending the initiative from constitutional or statutory challenges to the initiative's validity or implementation. In the

event the District fails to defend the initiative, or the District fails to appeal an adverse judgment against this initiative, in whole or in part, in any court of competent jurisdiction, the initiative's proponent(s) shall be entitled to assert their direct personal stake by defending the initiative's validity and implementation in any court of competent jurisdiction and shall be empowered by the People through this initiative to act as agents of the People of the District, and the District shall indemnify the proponent(s) for reasonable attorneys' fees.