

RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE COUNTY OF LOS ANGELES, ALSO ACTING AS THE  
GOVERNING BODY OF THE CONSOLIDATED FIRE  
PROTECTION DISTRICT OF LOS ANGELES COUNTY,  
PROVIDING FOR AND GIVING NOTICE OF A SPECIAL  
TAX ELECTION TO BE HELD IN THE COUNTY OF  
LOS ANGELES ON MARCH 3, 2020, AND  
CONSOLIDATING THE SPECIAL TAX ELECTION WITH  
OTHER ELECTIONS TO BE HELD ON MARCH 3, 2020

**WHEREAS**, the Board of Supervisors of the County of Los Angeles, also acting as the governing body of the Consolidated Fire Protection District of Los Angeles County ("District"), (the "Board") recognizes that it is necessary and desirable that the District levy a special parcel tax to enable the District to maintain, update, and replace its infrastructure, and provide enhanced staffing to accommodate the increasing need for fire and emergency medical services; and

**WHEREAS**, the revenue collected by the special parcel tax will be used exclusively to enable the District to hire and train additional firefighters and paramedics, and enhance its staff positions, and maintain, update, and replace its emergency response infrastructure, including upgrade or replacement of its aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology, to improve its fire protection and emergency medical response; and

**WHEREAS**, California Health and Safety Code section 13911 authorizes the District to impose special taxes on property within the District subject to approval of the voters within the District;

**WHEREAS**, California Government Code section 53978 authorizes the restriction of the special tax to certain areas of the District, which the District has deemed to do because of contractual obligations for certain of its contract cities; and

**WHEREAS**, the Board recognizes that it is necessary and desirable that the District levy an annual special parcel tax of 6 cents (\$0.06) per square foot of improvements on all improved parcels, except as exempted, within certain areas of the District to maintain, update, and replace the District's infrastructure, vehicles, equipment, and staffing; and

**WHEREAS**, pursuant to Article XIII C, section 2(d) of the Constitution and California Government Code sections 53721 through 53724, a special parcel tax is subject to approval by a majority vote of the Board and by a two-thirds vote of the qualified voters voting in an election on the issue; and

**WHEREAS**, pursuant Government Code section 53724(c), an election for the approval of a special parcel tax must be consolidated with a statewide primary election, a statewide general election, or a regularly scheduled local election at which all of the electors of the local government or district are entitled to vote; and

**WHEREAS**, the County's elections are held on the same days as statewide elections in each even-numbered year, and the next election at which all of the electors of the local government or district are entitled to vote is the statewide primary election scheduled to be held on Tuesday, March 3, 2020;

**WHEREAS**, the Board deems it necessary and essential to submit the question of the special parcel tax to the qualified voters within certain areas of the District at a statewide primary election to be held on March 3, 2020, and to consolidate such election with the other elections to be held on that date;

**WHEREAS**, on December 3, 2019, the Board adopted the "Resolution of the Board of Supervisors of the County of Los Angeles, Also Acting as the Governing Body of the Consolidated Fire Protection District of Los Angeles County, Providing for and Giving Notice of a Special Tax Election to be Held in the County of Los Angeles on March 3, 2020, and Consolidating the Special Tax Election With Other Elections to be Held on March 3, 2020"; and

**WHEREAS**, there was a need for clarification and correction of the ballot measure and certain provisions of the proposed Ordinance and this nunc pro tunc correcting resolution was considered and adopted by the Board on December 10, 2019;

**NOW, THEREFORE BE IT RESOLVED** by the Board of Supervisors of the County of Los Angeles, also acting as the governing body of the Consolidated Fire Protection District of Los Angeles County, as follows:

1. **Call of the Election and Purpose.** An election shall be held and the same is hereby called and ordered to be held in the District on the 3rd day of March, 2020, for the purpose of submitting to the voters a proposed ordinance regarding a

special parcel tax in the amounts hereinafter set forth for an annual special tax to raise revenue to fund the lawful activities of the Fire District to be imposed upon parcels located within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, 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, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, 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, Walnut, West Hollywood, Westlake Village, and Whittier, and within the unincorporated area of the County of Los Angeles.

2. **Ballot Measure.** The measure for the District to levy a special parcel tax shall appear on the ballot substantially as follows:

<p><b>LOS ANGELES COUNTY FIRE DISTRICT 911 FIREFIGHTER/ PARAMEDIC EMERGENCY RESPONSE MEASURE.</b></p> <p>Shall an ordinance ensuring local firefighter/paramedic emergency response, involving house fires, wildfires, heart attacks, strokes, and car accidents, to hire/train firefighter/paramedics, upgrade/replace aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology, by levying 6 cents per square foot of certain parcel improvements, providing \$134 million annually, limited to 2% annual adjustment, until ended by voters, exempting low-income seniors, with independent citizens oversight, be adopted?</p>	<p>YES _____</p> <p>NO _____</p>
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3. **Ordinance.** The attached ordinance, Exhibit A, is incorporated by reference ("Ordinance").

4. **Specific Purpose.** The specific purpose of the special parcel tax is to generate ongoing funding to enable the District to hire and train additional firefighters and paramedics, and enhance its staff positions, and maintain, update, and replace its emergency response infrastructure, including upgrade or replacement of its aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and

communications technology, to improve its fire protection and emergency medical response and any associated administrative and financing costs, as further described in the Ordinance.

5. **Tax Collection.** Upon passage of this measure, the Treasurer and Tax Collector of the County of Los Angeles shall collect the special parcel tax for the initial Fiscal Year 2020-21, and for subsequent fiscal years, on the tax roll at the same time and in the same manner, and subject to the same penalties as the ad valorem property taxes fixed and collected by or on behalf of the County of Los Angeles.

6. **Tax Account.** Upon passage of this measure, the Auditor-Controller of the County of Los Angeles ("Auditor-Controller") shall create new accounts into which the proceeds from the special parcel tax authorized by this resolution shall be deposited.

7. **Accountability Measures.** The Auditor-Controller shall file a report with the Board by no later than January 1, 2022, and by January 1 of each year thereafter stating the amount of funds collected pursuant to the Ordinance. 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.

8. **Community Oversight and Accountability.** 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 the proposed Ordinance, 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, as further described in the proposed Ordinance.

9. **California Environmental Quality Act.** Based upon all of the facts before it on this matter, the Board finds that the submission of this question of a special parcel tax to the voters is not subject to, or is exempt from, the California Environmental Quality Act ("CEQA") because it is not a project as defined by State CEQA Guidelines section 15378(b)(4) as it relates to the creation of government funding mechanisms

which do not involve commitment to any specific project which may result in a potentially significant physical impact on the environment.

10. **Proclamation.** Pursuant to section 12001 of the Elections Code, the Board hereby PROCLAIMS that an election shall be held in the District on Tuesday, March 3, 2020, to vote upon the proposed Ordinance. Vote Centers will be open from 8:00 a.m. to 5:00 p.m., Monday through Sunday, for the 10-day voting period preceding Election Day, and from 7:00 a.m. to 8:00 p.m. on Election Day pursuant to sections 4007 and 14404 of the California Elections Code.

11. **Election Procedure.** All qualified voters residing within the District in the unincorporated areas of Los Angeles County and the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, 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, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, 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, Walnut, West Hollywood, Westlake Village, and Whittier shall be permitted to vote in the election and in all particulars not recited in this resolution, the elections shall be held as nearly as practicable in conformity with the Elections Code of the State of California. The votes cast for and against the measure shall be separately counted and if the measure receives the required number of votes, two-thirds (2/3) of the votes cast by the qualified electors voting on the measure, the special parcel tax in the amounts stated in the Ordinance shall be effective and ratified.

12. **Sample Ballot.** The Registrar-Recorder/County Clerk is instructed to print the entire proposed Ordinance in the sample ballot.

13. **Consolidation.** The election called by this resolution shall be consolidated with the other elections conducted by the Registrar-Recorder/County Clerk to be held in the County of Los Angeles on March 3, 2020, and the measure shall be placed on the same ballot.

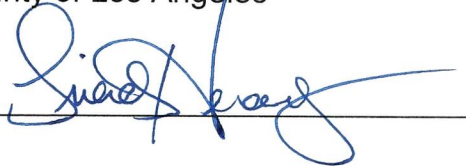


14. **Authority.** This nunc pro tunc correcting resolution is adopted pursuant to sections 9605 and 12001 of the Elections Code and section 25201 of the Government Code. The Executive Officer-Clerk of the Board of Supervisors is ordered to file a copy of this resolution with the Registrar-Recorder/County Clerk at least eighty-three (83) days prior to the day of the election. The Registrar-Recorder/County Clerk is authorized, instructed and directed to prepare any documents and take any additional actions that may be necessary in order to properly and lawfully conduct the election.

The foregoing resolution was on the 10th day of December 2019, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies, and authorities for which said Board so acts.

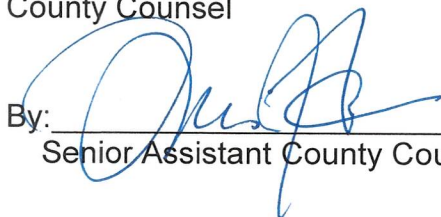


CELIA ZAVALA, Executive Officer-Clerk  
of the Board of Supervisors of the  
County of Los Angeles

By: 

APPROVED AS TO FORM:

MARY C. WICKHAM  
County Counsel

By:   
Senior Assistant County Counsel

**ANALYSIS**

This ordinance adds Chapter 4.80 – Consolidated Fire Protection District -- Emergency Response Special Parcel Tax to impose a special tax of 6 cents per square foot of improvements, excluding the square footage of improvements used for parking, for certain improved parcels within the Consolidated Fire Protection District of Los Angeles County. The sole purpose of the special tax is to enable the District to hire and train additional firefighters and paramedics, and enhance its staff positions, and maintain, update, and replace its emergency response infrastructure, including upgrade or replacement of its aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology, to improve its fire protection and emergency medical response. The ordinance will become effective only after approval by two-thirds of the qualified voters voting in an election on the issue.

MARY C. WICKHAM  
County Counsel

By \_\_\_\_\_

Senior Assistant County Counsel

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending 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 hire and train additional firefighters and paramedics, and enhance its staff positions, and maintain, update, and replace its emergency response infrastructure, including upgrade or replacement of its aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology, to improve its fire protection and emergency medical response.

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

**SECTION 1.** 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 Pass-Through of Tax by Small Landlords to Tenants.

4.80.080 Repeal or Amendment.

4.80.090 Severability.

4.80.100 Execution.

**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, Bellflower, Bell Gardens, 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, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, 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, Walnut, West Hollywood, Westlake Village, and Whittier, and within the unincorporated area of the County of Los Angeles.

B. Commencing with Tax Year 2020-2021, the special tax shall be levied at the rate of 6 cents (\$0.06) per square foot of structural improvements, up to 100,000 square feet, 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 2020-2021, 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 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 County shall cause the special tax to be placed on the appropriate County tax roll for the initial Tax Year 2020-2021, 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 sole purpose of the special tax is to enable the District to hire and train additional firefighters and paramedics, and enhance its staff positions, and maintain, update, and replace its emergency response infrastructure, including upgrade or replacement of its aging firefighter safety equipment, vehicles, facilities, life-saving rescue tools, and emergency communications technology, to improve fire protection and emergency medical services. Revenues generated by the special tax shall be used for the District's hiring, training, and enhanced staffing costs, infrastructure needs for facilities, vehicles, aircraft, equipment, systems, and any associated administrative and financing costs. 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.

B. For the District's contract cities of Azusa, Commerce, Covina, El Monte, Gardena, Hawthorne, Hermosa Beach, Inglewood, and Pomona ("contract cities"), the District will ensure that the revenue collected in contract cities will be expended in the following ratios: a minimum of 30 percent for hiring, training and enhanced staffing and/or for capital improvements and/or for replacement costs of fire station facilities

located within each contract city as determined by the District; a minimum of 30 percent to offset overhead costs assigned to each city for minor facility maintenance, vehicles, equipment, systems, etc., net of the Los Angeles County Auditor-Controller ("Auditor-Controller") and District's expenses for levying and administering the special tax revenue. Every three (3) years the District and each contract city will meet and confer on the allocation; it is the intent of the voters that revenue generated within each contract city be used to fund fire protection and emergency medical costs and improve facilities, vehicles, and equipment specific to that city.

C. 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 10 special accounts for each of the cities of Azusa, Commerce, Covina, El Monte, Gardena, Hawthorne, Hermosa Beach, Inglewood, and Pomona, and for the remaining areas of the District, created and maintained by the County, and used only for the specific 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 of Supervisors 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 Pass-Through of Tax by Small Landlords to Tenants**

Notwithstanding any other provision of the Los Angeles County Code ("County Code"), a Small Landlord, as defined in Section 8.52.070.D.1 of Title 8 – Consumer Protection, Business and Wage Regulations – of the County Code, may pass through the special parcel tax imposed by this Chapter to its tenants, subject to the provisions of Section 8.52.070 of the County Code, contractual provisions in the specific lease, federal subsidized housing requirements, and other applicable laws.

**4.80.080 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.

**4.80.090 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 are severable.

**4.80.100 Execution.**

The Chair of the Board is authorized to attest to the adoption of this ordinance by the voters of the District at the Election.

I hereby certify that the foregoing ordinance was PASSED, APPROVED and ADOPTED by the people of the Consolidated Fire Protection District of Los Angeles County voting on the 3rd day of March 2020.

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Chair of the Board of Supervisors