

CITY ATTORNEY'S IMPARTIAL ANALYSIS MEASURE D

Measure D was placed on the ballot by the City Council and proposes a special tax to fund fire suppression and paramedic services provided to the City of Palos Verdes Estates. Measure D requires approval of two-thirds of the votes cast to be adopted.

Consolidated Fire Protection District of Los Angeles County currently provides fire suppression and paramedic services under an agreement with the City. The City's costs incurred under that agreement are currently paid with proceeds from a special tax approved by the voters in 2007. The 2007 tax measure expires June 30, 2017. The proposed special tax would begin upon the existing tax's expiration (July 1, 2017) and would continue for twelve years, through fiscal year 2028-2029.

The methodology of the proposed tax is the same as the current tax. For fiscal year 2017-2018, the tax will be determined by adding \$342.34 per lot ("Base Amount") to \$0.196073 for each square foot of building improvements on the property as of January 1, 2016 ("Improvement Amount"). For each fiscal year thereafter, the City Council may increase or decrease the combined Base Amount and Improvement Amount up to 6.2%. An increase may not exceed the increase in the City's cost under the Fire District agreement as long as that agreement is still in effect.

The tax will be imposed on each parcel of property within the City, except those otherwise exempt from property taxes. The procedures for its collection are the same as for the other charges and taxes collected by the County of Los Angeles on behalf of the City.

Revenue from the special tax will go into a special account and the City is required to prepare annual reports regarding the amounts collected and spent. If the Fire District agreement terminates, the City may use the tax revenue to provide for an equivalent level of fire suppression and paramedic services through other means.

Any unexpended revenue from special tax may be used to lower the next year's tax (if any) or be returned to the taxpayers on the same pro rata basis as originally levied.

If approved, Measure D may be amended or repealed only by approval of two-thirds of the voters casting ballots on such amendment or repealed at a duly called initiative or referendum election.

A "yes" vote on Measure D favors levying the special tax for fire suppression and paramedic services.

A "no" vote on Measure D opposes levying the special tax for fire suppression and paramedic services.

Christi Hogin, City Attorney