

RESOLUTION NO. R18-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA, ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF A CERTAIN MEASURE RELATED TO AN ORDINANCE TO LEVY A SPECIAL TAX TO FINANCE LAW ENFORCEMENT SERVICES AT THE SPECIAL ELECTION TO BE HELD ON TUESDAY, APRIL 10, 2018, AS CALLED BY RESOLUTION R18-06

WHEREAS, a Special election on Tuesday, April 10, 2018 has been called by Resolution No. R18-06, adopted by the City Council on January 10, 2018, and

WHEREAS, the City Council also desires to submit to the voters at the election a question relating to an ordinance to continue a levy of a special parcel tax to finance law enforcement services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the City Council, pursuant to its right and authority, does order submitted to the voters at the Special Municipal Election the following question(s):

<b>“To fund the Palos Verdes Estates Police Department, shall an ordinance be adopted approving an annual parcel tax of \$342 plus 20¢ per square foot of building improvements, generating approximately \$5 million annually for 9 years and requiring a Citizens Financial Oversight Committee and annual financial audits?”</b>	<b>YES</b>
	<b>NO</b>

SECTION 2. That the proposed measure submitted to the voters is attached hereto as Exhibit A.

SECTION 3. That the vote requirement for the measure to pass is 2/3, (66.7%) of the votes cast by qualified voters of the City voting in the election on this issue.

SECTION 4. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 5. That notice of the time and place of holding the election is given and the City

RESOLUTION R18-06

Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 10<sup>th</sup> day of January, 2018.

  
\_\_\_\_\_  
JAMES VANDEVER, Mayor

ATTEST:

  
\_\_\_\_\_  
LAUREN PETTIT, Deputy City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
CHRISTI HOGIN, City Attorney

Exhibit A

AN ORDINANCE OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA,  
LEVYING A LAW ENFORCEMENT SERVICES SPECIAL TAX, AUTHORIZING THE CITY  
OF PALOS VERDES ESTATES TO ADJUST SPENDING LIMITS PURSUANT TO ARTICLE  
XIII B OF THE CALIFORNIA CONSTITUTION BY THE AUTHORIZED AMOUNT OF  
SERVICES SPECIAL TAX, AND REQUIRING ANNUAL REVIEW BY A CITIZEN  
OVERSIGHT COMMITTEE

The People of the City of Palos Verdes Estates hereby ordain as follows:

SECTION 1. Imposition of Tax.

Pursuant to the provisions of Article 3.7 of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code (Sections 53720-53730) and the California Constitution, - Articles XIII A, Section 4 and XIII D, Section 3(a)(2), there is hereby levied and assessed a Law Enforcement Services Special Tax, as defined in California Government Code §53721, by the City of Palos Verdes Estates for each of the nine fiscal years commencing with fiscal year 2018-2019 and ending with fiscal year 2026-2027. For purposes of this ordinance a “parcel of property” shall mean any contiguous unit of improved or unimproved real property held in separate ownership, including, but not limited to any vacant property, commercial property, single family residential property, any condominium unit as defined in California Civil Code §783, or any other unit of real property subject to the California Subdivided Lands Act (Business and Professions Code §§110000 et seq.).

SECTION 2. Use of Revenue.

- (a) The sole purpose of this ordinance is to raise revenues for law enforcement services in the City of Palos Verdes Estates. Use of the revenue generated by the parcel tax is restricted to obtaining, providing, operating, and maintaining local and independent community based law enforcement services throughout the entire City, which shall include paying the salaries and benefits of police personnel, upgrading technology and safety equipment, maintaining response times, paying for any such other necessary law enforcement expenses and paying the direct costs in levying this tax.
- (b) The proceeds from this ordinance shall be used only for the purposes identified in subsection (a) of this Section.
- (c) Upon the effective date of this ordinance, the City Finance Director shall create a separate account into which all revenue raised by this ordinance shall be placed.
- (d) The City Finance Director shall file a report with the City Council no later than July 1, 2019, and at least once a year thereafter which shall contain both of the following: (i) the amount of funds collected and expended under this ordinance; and (ii) the status of any project required or authorized to be funded to carry out the purposes set forth in subsection (a) of this Section 2.

SECTION 3. Calculation of Amount.

- (a) The tax imposed by this ordinance shall be a tax upon each parcel of property and the tax shall not be measured by the value of the property.

- (b) For fiscal year 2018-2019, the annual amount of the Law Enforcement Services Special Tax shall be determined for each parcel of property by calculating the following sum: (1) the amount of Three Hundred Forty-Two Dollars (\$342.00) (the – “Base Amount”) for each lot within such parcel of property, plus twenty cents (\$0.20) (the – “Improvement Amount”) for each square foot of building improvements located on such parcel of property as of January 1, 2018.
- (c) For each fiscal year after fiscal year 2018-2019, the maximum annual amount of the Law Enforcement Services Special Tax for each parcel of property shall be determined by adding the Base Amount for each lot within such parcel of property to the Improvement Amount multiplied by the number of square feet of building improvements, as such lots and improvements exist as of January 1 of the fiscal year.
- (d) For the purposes of this Chapter, the term “Building Improvement” shall mean any “structure” ”erected” on the parcel of property, as those terms are defined in Chapter 17.08 of the Palos Verdes Estates Municipal Code.

SECTION 4. Determination of Lots and Building Improvements. The records of the City of Palos Verdes Estates shall be utilized to determine the number of lots within any parcel of property. The records of the Los Angeles County Assessor shall be used to determine the amount of building improvement located on a parcel of property, provided, however, that the records of the City of Palos Verdes Estates Building Department may be utilized as necessary should there be a discrepancy between the records of the Los Angeles County Assessor and the actual amount of building improvement on a parcel of property.

SECTION 5. Exempt Property. The Law Enforcement Services Special Tax shall not be imposed upon a federal or state governmental agency, any local public agency, or any parcel of property which is exempt from ad valorem taxes by any other applicable law.

SECTION 6. Time and Method of Payment of Special Tax.

- (a) The Law Enforcement Services Special Tax shall be due in two equal installments in accordance with the collection procedures of the Los Angeles County Tax Collector, and shall be collected in the same manner, subject to the same penalties and interest, and on the same applicable dates as established by law for the due dates for the other charges and taxes fixed and collected by the County of Los Angeles on behalf of the City of Palos Verdes Estates. The County of Los Angeles may deduct its reasonable costs incurred for such services before remittal of the balance to the City of Palos Verdes Estates.
- (b) The Law Enforcement Services Special Tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel of property upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall until paid, constitute a personal obligation to the City of Palos Verdes Estates by the person(s) who own the parcel of property on the date said special tax is due.

SECTION 7. Administration of Tax. The City Council by not less than three (3) affirmative votes, is empowered:

- (a) To establish the amount of the Law Enforcement Services Special Tax levy annually each fiscal year in amounts not to exceed the maximum amounts specified in Section 3 of this ordinance as is required to provide an adequate level of law enforcement services in the City in accord with the purposes set forth in this ordinance;
- (b) To sit as a Board of Equalization under procedures to be adopted by the City Council to equalize inequities and reduce hardships created by the literal application of this ordinance, and such shall be deemed an administrative remedy;
- (c) To annually provide an official Assessment Book designating the actual tax levy on each parcel of property and to place the same on file in the office of the City Clerk. In connection therewith, in those instances where building improvements are located on more than one lot within a parcel of property, the City Council may designate a single one of such lots as the lot upon which such building improvements shall be considered to be located for purposes of administering this ordinance;
- (d) To amend this ordinance as necessary to permit the Los Angeles County Tax Collector or any other duly designated public official to collect a special tax such as is levied by this ordinance in conjunction with other County taxes, or in order to assign duties established by this ordinance to other officers as otherwise permitted by law, or to modify procedures required by this ordinance, for the sole purpose of levying and/or collecting a special tax in an amount not to exceed that permitted by Section 3 of this ordinance to be used solely for the purposes permitted by Section 2 of this ordinance.

SECTION 8. Appropriations Limit Increase. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Palos Verdes Estates shall be increased by the maximum projected aggregate collection authorized by levy of this Law Enforcement Services Special Tax, as determined by Section 3 of this ordinance, in each of the years in which this ordinance remains in effect.

SECTION 9. Unexpended Revenue. The unexpended residue of any money raised by the City under this ordinance may only be (i) used in the succeeding year for the purposes stated in this ordinance by lowering the next year's tax by the amount unexpended, or (ii) returned to the taxpayers on the same pro rata basis as originally levied.

SECTION 10. Fiscal Accountability. A five member citizen committee comprised of members appointed by the City Council must annually review and audit expenditures of revenues derived from the Law Enforcement Services Special Tax. The results must be included in the City's annual audit and reviewed by the City Council at a publicly noticed meeting.

SECTION 11. Severance Provisions. If any provision(s) of this ordinance or the application thereof to any person is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or application, and to this end, the provisions of this ordinance are declared to be severable. The City Council and the electorate by referendum do hereby declare that they would have adopted this ordinance and each section,

subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof be declared invalid or unconstitutional.

SECTION 12. Effective Date: Expiration. If this ordinance is approved by at least two-thirds of those voters casting ballots on the measure at the election, then this ordinance shall become effective ten (10) days following the date the vote is declared by the City Council in accordance with Elections Code §9217. This ordinance will expire nine (9) years after the Effective Date, provided, however, that the provisions of this ordinance relating to the collection of the Law Enforcement Services Special Tax and/or the enforcement of any liens for a tax imposed hereunder (for fiscal years 2018-2019 through 2026-2027) have been completed.

SECTION 13. Amendment or Repeal. Notwithstanding the City Council's authority as provided in Section 3(d), upon becoming effective, this ordinance may only be amended or repealed by approval of two-thirds of the voters casting ballots on such amendment or repealed at a duly called initiative or referendum election.

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS:  
CITY OF PALOS VERDES ESTATES )

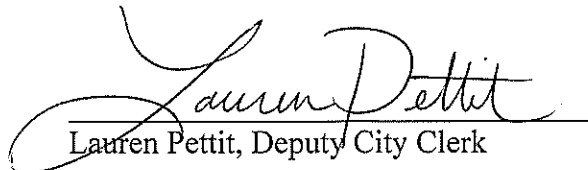
I, Lauren Pettit, Deputy City Clerk for the City of Palos Verdes Estates, California, do hereby certify that the foregoing Resolution **R18-06** was duly and regularly approved and adopted by the City Council of the City of Palos Verdes Estates at its regular meeting of the City Council on the 10th day of January, 2018, by the following vote:

AYES: COUNCILMEMBERS: Vandever, Peterson, King, Davidson, Kao

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

RECUSED: COUNCILMEMBER: None

  
Lauren Pettit, Deputy City Clerk