

## **CITY ATTORNEY'S IMPARTIAL ANALYSIS MEASURE E**

Measure E proposes a special tax to fund the Palos Verdes Estates Police Department law enforcement services. Measure E was placed on the ballot by the City Council and requires approval of two-thirds of the votes cast to be adopted.

Currently and since 1929, the Palos Verdes Estates Police Department (PVEPD) has provided community-based law enforcement services to the entire city. If approved, Measure E would create an earmarked funding source for PVEPD law enforcement services for nine fiscal years.

The revenue from the proposed tax could be used solely to obtain, provide, operate and maintain local and independent community-based law enforcement services in the City. Permitted uses of revenue include paying salaries and benefits of police personnel and necessary law enforcement expenses, upgrading technology and safety equipment, maintaining response times, and administering the tax.

The tax would be levied for nine years starting in fiscal year 2018-2019 and would expire after Fiscal Year 2026-2027. The tax would be imposed on a per parcel basis.

The initial tax amount would be determined by adding \$342.00 per lot ("Base Amount") plus \$0.20 for each square foot of building improvements on the property ("Improvement Amount") as of January 1, 2018. For each fiscal year thereafter, the maximum amount of the tax would be determined by adding the Base Amount to the Improvement Amount based on the building improvements existing as of January 1 of the then-current fiscal year.

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

A five member citizen committee would annually review and audit expenditures of revenues from the special tax. The results of the citizen committee review would be reviewed by the City Council at a public meeting and included in the City's annual financial audit. Revenue from the special tax would go into a separate account and the City would be required to prepare annual reports regarding the amounts collected and spent.

If approved, Measure E may be amended or repealed only by the voters casting ballots on such amendment or repeal at a duly called election.

A “yes” vote on Measure E favors levying the special tax for law enforcement services.

A “no” vote on Measure E opposes levying the special tax for law enforcement services.

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