

ATTACHMENT II

TO THE LEGAL BRIEF OF DR. GAVIN M. ERASMUS,
DATED OCTOBER OF 2018, IN PROTEST AGAINST AND
IN OPPOSITION TO THE FIRE TAX OF \$157 PER PARCEL
PROPOSED BY SAN BERNARDINO COUNTY FIRE DISTRICT
AND SCHEDULED FOR HEARING ON OCTOBER 16, 2018

PAPERS RELATING TO ORDINANCE 750-NS (MEASURE L) (2004)
IN THE CITY OF HUNTINGTON PARK. COUNTY OF LOS ANGELES,
FORMING A SPECIAL TAX IMPROVEMENT DISTRICT FOR
STREET LANDSCAPING, STREET LIGHTING, AND PARKS,
AND RELATED BALLOT PAPERS AND CITY ORDINANCE,
BEING AN EXAMPLE OF A MODEL ORDINANCE LEVYING A
SPECIAL TAX BASED ON THE USE OF EACH PARCEL TAXED,
WITH 42 LAND USES AND 18 TIERS OF TAX ON A SLIDING SCALE,
RANGING FROM \$20 FOR VACANT LAND UP TO \$629 FOR HOTELS

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**THE ENTIRE TEXT OF ORDINANCE NUMBER 750-NS OF 2004 ("MEASURE L")
OF THE CITY OF HUNTINGTON PARK STATES AS FOLLOWS:**

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ORDINANCE NO. 750-NS

AN ORDINANCE OF THE CITY OF HUNTINGTON PARK ADDING CHAPTER 10 TO TITLE 3 OF THE HUNTINGTON PARK MUNICIPAL CODE TO ADOPT A COMMUNITY SAFETY ENHANCEMENT MEASURE WHICH WOULD IMPOSE A CHARGE FOR PARKS, STREET LIGHTING AND STREET LANDSCAPING

THE PEOPLE OF THE CITY OF HUNTINGTON PARK DO ORDAIN AS FOLLOWS:

Section 1. Municipal Code Amended A new Chapter 10 of Title 3 of the Huntington Park Municipal Code is hereby adopted to read as follows:

Section 3-10.01 Imposed. Except as otherwise provided in this Chapter, a charge to fund park maintenance and improvement, street landscaping maintenance and improvement and the operation improvement and maintenance of street lighting in the City is hereby imposed in the amounts established by this Chapter on every parcel of land in the City of Huntington Park pursuant to Section 50075 et seq. of the California Government Code. The charge imposed by this Chapter shall be a charge upon each parcel of property, and the charge shall not be measured by the value of the property.

Section 3-10.02 Definitions.

"City Manager" means the City Manager of the City of Huntington Park or his or her designee.

"Fiscal Year" means the period from July 1 of one calendar year to June 30th of the next.

"Finance Director" means the Finance Director of the City of Huntington Park or his or her designee or, in the absence of a position entitled Finance Director, that officer or employee of the City designated by the City Manager to enforce this Chapter.

"Improvements" shall have the meaning set forth in Section 105 of the California Revenue and Taxation Code, as that section now exists or may hereafter be amended.

"Parcel" or "Parcel of Real Property" means a parcel of real property having a separate assessor's parcel number as shown on the last equalized county assessment roll or on the State Board of Equalization assessment roll.

"Undeveloped Parcel" means a parcel of real property that has improvements with assessed value of \$10,000 or less according to the records of the County of Los Angeles Assessor.

Section 3-10.03 Amount. The amount to be imposed on each parcel of real property each year pursuant to this Chapter, depending on its use and classification according to the records of the Assessor of the County of Los Angeles, is as follows:

<i>Auto, Recreation/Construction Equipment, Sales and Service</i>	<i>\$395.50</i>
<i>Banks, Savings & Loans</i>	<i>197.74</i>
<i>Bowling Alleys</i>	<i>548.20</i>
<i>Cemeteries, Mausoleums, Mortuaries</i>	<i>59.56</i>
<i>Churches</i>	<i>157.28</i>
<i>Clubs and Lodge Halls</i>	<i>314.56</i>
<i>Commercial - Miscellaneous</i>	<i>197.74</i>
<i>Department Stores</i>	<i>629.14</i>
<i>Five or More Apartment Units</i>	<i>342.62</i>
<i>Food Processing Plants</i>	<i>431.38</i>
<i>Heavy Manufacturing</i>	<i>197.74</i>
<i>Homes for Aged</i>	<i>177.52</i>
<i>Hotels and Motels</i>	<i>629.14</i>
<i>Industrial - Miscellaneous</i>	<i>314.56</i>
<i>Light Manufacturing</i>	<i>471.84</i>
<i>Lumber Yards</i>	<i>197.74</i>
<i>Mineral Processing</i>	<i>157.28</i>
<i>Mobile Home Parks</i>	<i>629.14</i>
<i>Office Buildings</i>	<i>197.74</i>
<i>Open Storage</i>	<i>314.56</i>
<i>Parking Lots (Commercial Use)</i>	<i>177.52</i>
<i>Parking Lots (Industrial Use)</i>	<i>177.52</i>
<i>Private Schools</i>	<i>157.28</i>
<i>Professional Buildings</i>	<i>197.74</i>
<i>Residential with Four Units</i>	<i>284.22</i>
<i>Residential with Three Units</i>	<i>215.70</i>
<i>Residential with Two Units</i>	<i>147.18</i>
<i>Restaurants</i>	<i>431.38</i>
<i>Rooming Houses</i>	<i>401.04</i>
<i>Service Shops</i>	<i>197.74</i>
<i>Service Stations</i>	<i>314.56</i>
<i>Shopping Ctr. (Neighborhood)</i>	<i>431.38</i>
<i>Single-family Residential</i>	<i>78.64</i>
<i>Store Combinations</i>	<i>314.56</i>
<i>Stores</i>	<i>314.56</i>
<i>Supermarkets</i>	<i>629.14</i>
<i>Theaters</i>	<i>431.38</i>
<i>Utility</i>	<i>20.24</i>
<i>Vacant, Unimproved Lots</i>	<i>20.24</i>
<i>Warehousing, Distribution, Storage</i>	<i>355.04</i>
<i>Water Recreation</i>	<i>548.20</i>
<i>Wholesale and Manufacturing Outlets</i>	<i>471.84</i>

Section 3-10.04 Classification of Parcels. The records of the Los Angeles County Assessor as of March 1st of each year shall be used to determine the use and improvement of each parcel for the calculation of the charge applicable to that parcel in the following fiscal year.

Section 3-10.05 Exemptions. The following parcels shall be exempt from the charge imposed by this Chapter:

Parcels owed by the United States or the State of California or any agency thereof.

Parcels owned by local government agencies.

Parcels exempt from a charge imposed by the City pursuant to Government Code Section 50075 et seq. under the laws or Constitution of the United States or of the State of California.

Parcels classified on the records of the Los Angeles County Assessor as Single Family Residential that meet the following criteria:

1. at least one record owner of the parcel is either a senior citizen 62 years of age or older or eligible for the federal Supplemental Security Income program for the aged, blind and disabled (42 U.S.C. 1381 et seq.);
2. the record owner who qualifies under subparagraph (1) of this section has his or her primary residence on the parcel; and,
3. the household of which the record owner who qualifies under subparagraph (1) of this section is a member is a "very low income household" as that term is defined in Health & Safety Code Section 50105, as it now exists or may hereafter be amended.

Any person claiming an exemption from the tax imposed by this Chapter shall file a verified statement of exemption on a form prescribed by the City Manager prior to June 30th of the first fiscal year for which the exemption is sought.

Section 3-10.06 Administrative Determinations; Appeal Procedures. The Finance Director shall administer this Chapter. Appeals of any determination of the Finance Director shall be submitted in writing to the City Manager not later than December 1st of the fiscal year for which the charge is imposed. The City Manager shall consider the appeal and issue a decision to the appellant in writing, which shall be final.

Section 3-10.07 Corrections, Cancellations and Refunds. On order of the Finance Director, or the City Manager acting upon an appeal, the amount due under this Chapter may be corrected for any parcel. The Finance Director shall notify the County Assessor or the County Tax Collector, as appropriate, of any such adjustment.

Section 3-10.08 Accountability. The charge imposed pursuant to this Chapter shall be subject to the following accountability measures:

Proceeds of the charge shall be used only to fund park maintenance and improvement, street landscaping maintenance and improvement, and the operation improvement and maintenance of street lighting, and for no other purpose.

Proceeds of the charge shall be maintained in a separate account, the principal and earnings upon which shall be spent only on the purpose set forth in subdivision (a) of this Section.

No later than June 30, 2006, and at least annually thereafter, the Finance Officer shall file a report with the City Council setting forth: (i) The amount of funds collected and expended and (ii) the status of each project required or authorized to be funded as set forth in subdivision (a) of this Section.

Section 3-10.09 Inflation Adjustment. The charge imposed pursuant to this Chapter shall be annually increased by 3%. The Finance Director shall annually recalculate the amounts due under this Chapter and shall give notice of that determination in the manner required by law for notice of ordinances of the City no later than July 1 of each Fiscal Year.

Section 3-10.10 Collection with Property Taxes. As authorized by Government Code Section 50077(b), the City shall collect the charge imposed under this Chapter in the same manner and subject to the same penalty as, or with, taxes fixed and collected by the County of Los Angeles on behalf of the City pursuant to Section 3-5.01 of this Code. The County may deduct its reasonable costs incurred for collection services before remitting the balance of proceeds of the charge to the City. The first annual levy of the charge shall be collected in Fiscal Year 2005-06.

Section 3-10.11 Replacement of Assessment. No special assessment shall be levied for the purposes set forth in Section 3-10.08 in any Fiscal Year during which the charge imposed by this Chapter is collected.

Section 2. Amendment or Repeal. Chapter 10 of Title 3 of the Huntington Park Municipal Code may be repealed or amended by the City Council without a vote of the people except as follows: as required by Propositions 62 and 218, any amendment to Section 3-10.03 that increases the amount or rate of the charge beyond the levels authorized by this Ordinance may not take effect unless approved by a vote of the people.

Section 3. Effective Date. The provisions of this Ordinance shall become effective immediately upon adoption by the people of the City of Huntington Park. However, the first annual installment of the charge shall not be due or imposed until Fiscal Year 2005-06, beginning July 1, 2005, to be collected along with the ad valorem property tax for that year.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people hereby declares that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

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Measure L

Adoption of ordinance pertaining to community safety enhancements
City of Huntington Park
2/3 Majority Approval Required

5,391 / 69.20% Yes votes 2,400 / 30.80% No votes

Shall Ordinance No. 750-NS be adopted to adopt the Community Safety Enhancement Measure which would repeal the City's street lighting and landscaping assessment and impose in its place an annual charge upon property in the City to fund maintenance and improvement of street landscaping, streetlights and parks and operation of street lights, subject to accountability requirements set forth in that Ordinance?

IMPARTIAL ANALYSIS FROM THE CITY ATTORNEY

Background. The City of Huntington Park currently levies an annual assessment to fund the maintenance and operation of street lighting and landscaping in the City. This assessment is collected from property owners along with annual property taxes.

The assessment against each parcel of real property is based upon the length of a parcel's street frontage and in which of three zones of the City in which the parcel lies. These three zones roughly relate to the City's residential, commercial and other areas and to the brightness of the street lighting in each zone. Because of the City's unusually deep, narrow lots, the assessment falls more heavily on most single-family parcels than on most multi-family parcels. Although these lots have similar street frontages (i.e., widths), most multi-family parcels are much deeper and therefore larger and more valuable than most single-family parcels. In most residential areas of the City, the assessment is levied at a rate of \$1.77 per foot of frontage, so the owner of a 50-ft wide residential parcel pays \$88.27 per year. In other areas of the City, the assessment rate is \$7.80 per foot of frontage so the owner of a retail store with a 50-ft wide parcel pays \$390.04 per year.

The Measure. Measure L is a Community Safety Enhancement Measure and would repeal the existing assessment and instead impose an annual charge to fund the improvement, maintenance and operation of community parks, public landscaping and street lights for traffic and community safety.

The charge against each parcel would be based upon the use of that parcel as shown on the records of the County Assessor. For example, owners of single-family homes would pay \$78.64 per year (a reduction over the current assessment), while owners of parcels used as stores would pay \$314.56 per year (also a reduction over the current assessment) and owners of parcels used as restaurants would pay \$431.38 per year. Charges for other uses range from \$20.24 per year for utility parcels to \$629.14 per year for department stores, hotels and motels, supermarkets, and certain other intensive uses.

If Measure L is adopted, the revised amount will be adjusted for inflation in future years at a rate of 3% per year but could not otherwise be increased without a vote of the people. The City Council is also authorized to amend the ordinance to make administrative adjustments, but may not increase the amount of the charge.

The California Constitution requires that this charge be approved by a two-thirds vote.

Copy of Ordinance. The above statement is an impartial analysis of Measure L. If you desire a copy of the measure, please call the City Clerk's office at 323-584-6230 and a copy will be mailed at no cost to you.

Francisco Leal, Huntington Park City Attorney