

AN ORDINANCE OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA,  
LEVYING A FIRE AND PARAMEDIC SERVICES SPECIAL TAX AND INCREASING  
THE CITY OF PALOS VERDES ESTATES SPENDING LIMITS PURSUANT TO ARTICLE XIII B  
OF THE CALIFORNIA CONSTITUTION BY THE AUTHORIZED AMOUNT OF FIRE AND  
PARAMEDIC SERVICES SPECIAL TAX

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

SECTION 1. Imposition of Tax. Pursuant to the authority of Section 4 of Article XIII-A of the California Constitution, there is hereby levied and assessed a fire and paramedic services special tax by the City of Palos Verdes Estates on each parcel of property within the City of Palos Verdes Estates for each of the ten fiscal years commencing with fiscal year 2007-2008 and ending with fiscal year 2016-2017. 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 residence, any condominium unit as defined in California Civil Code Section 783, or any other unit of real property subject to the California Subdivided Lands Act (Business and Professions Code Sections 110000 et seq.).

SECTION 2. Use of Revenue.

(a) The purpose of this ordinance is to raise revenue only for the purposes of obtaining, providing, operating, and maintaining fire suppression and paramedic services and equipment, for paying the salaries and benefits to firefighting and paramedic personnel, for such other necessary fire protection and prevention expenses and paramedic expenses of the City of Palos Verdes Estates as such services shall be made available throughout the entire City, and to pay the direct costs in levying this tax. In particular, as of the effective date of this ordinance, such services are provided to the City of Palos Verdes Estates by the Consolidated Fire Protection District of Los Angeles County (the "Fire District") under that agreement entitled Amendment Number Two of the Annexation Agreement Between the City of Palos Verdes Estates and the Consolidated Fire Protection District of Los Angeles County (the "Fire Services Agreement"), and it is the purpose of this ordinance to raise revenue to pay all costs, charges, and fees of the City of Palos Verdes Estates under such Agreement for such time as such Agreement remains in effect, and to provide for an equivalent level of fire and paramedic services through other means should such Agreement terminate or expire.

(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 January 1, 2008, 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; (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 2007-2008, the maximum annual amount of said fire and paramedic services special tax shall be determined for each parcel of property by calculating the following sum: to the amount of Two Hundred Fifty Dollars and Forty-One Cents (\$250.41) (the "Base Amount") for each lot within such parcel of property shall be added \$0.143422 (the "Improvement Amount") for each square foot of building improvements located on such parcel of property as of January 1, 2007.

(c) For each fiscal year after fiscal year 2007-2008, the maximum annual amount of said fire and paramedic 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 preceding that fiscal year. In addition, in each fiscal year from fiscal year 2008-2009 through 2011-2012, the City Council, by at least three (3) affirmative votes, may increase the Base Amount and Improvement Amount up to Four and Two Tenths Percent (4.2%) above the rate for such Amount established in the previous fiscal year, and in each fiscal year from fiscal year 2012-2013 through 2016-2017, the City Council, by at least three (3) affirmative votes, may increase the Base Amount and Improvement Amount up to Six and Two Tenths Percent (6.2%) above the rate for such Amount established in the previous fiscal year, provided, however, that notwithstanding the authority provided herein for an increase in rates, at all times that the Fire Services Agreement remains in effect, the percentage increase in the tax in any fiscal year to the next shall not exceed the percentage increase in the amount to be paid by the City of Palos Verdes Estates to the Fire District under such Agreement for such fiscal year.

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 maybe 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 fire and paramedic 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 fire and paramedic 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 fire and paramedic 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 fire and paramedic 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 fire and paramedic service 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 fire and paramedic services special tax, as determined by Section 3 of this ordinance, in each of the years in which this ordinance remains in effect plus the amount, if any, by which the appropriations limit is decreased by law as a result of the assessment of the fire and paramedic services special tax set forth in this ordinance.

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. Severance Provisions. If any provision(s) of this ordinance or the application thereof to any person or circumstances 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 11. Effective Date. The ordinance shall be effective only if approved by two-thirds (2/3) of the voters voting at an election to be held on March 6, 2007, and shall go into effect only at such time as the City Council has, in accord with the procedures required by law, declared that the initiative measure to be voted on at said election was approved by two-thirds (2/3) of the voters voting thereon. Upon becoming effective, this ordinance may only be amended or repealed by approval of two-thirds (2/3) of the voters voting on such amendment or repealed at a duly called initiative or referendum election.

SECTION 12. Termination Date. This ordinance shall be null and void as of midnight, June 30, 2017, and shall have no force and effect whatsoever after said time and date, provided, however, that the provisions of this ordinance relating to the collection of the fire and paramedic services special tax and/or the enforcement of any liens for a tax imposed hereunder (for fiscal years 2007-2008 through 2016-2017) have been completed.

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**OFFICIAL BALLOT**  
**CITY OF PALOS VERDES ESTATES**  
**GENERAL MUNICIPAL ELECTION**  
**TUESDAY, MARCH 6, 2007**


THIS BALLOT MUST BE FULLY AND CORRECTLY COMPLETED BY THE VOTER

Remove circled cross (X) completely

Remove circled cross (X) completely

**No. 1234**

I HAVE VOTED - HAVE YOU?

<b>CITY OF PALOS VERDES ESTATES</b>	
For MEMBER of the CITY COUNCIL Vote for no more than THREE	
ELLEN PERKINS Attorney	→ <input type="radio"/>
ROSEMARY HUMPHREY Palos Verdes Estates Councilmember	→ <input type="radio"/>
JOHN REA Attorney	→ <input type="radio"/>
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<b>MEASURE SUBMITTED TO THE VOTERS</b>	
<b>A</b> Shall an ordinance be adopted to levy a special tax on each eligible parcel in the City from July 1, 2007 (when the existing special tax expires) until June 30, 2017 to finance fire and paramedic services?	YES → <input type="radio"/> NO → <input type="radio"/>
<p>CONTINUE VOTING FOR LOS ANGELES COMMUNITY COLLEGE DISTRICT OFFICES ON BACK OF BALLOT</p> 	
101	Palos Verdes Estates 3/6/07

<b>LOS ANGELES COMMUNITY COLLEGE DISTRICT</b>	
For MEMBER of the BOARD of TRUSTEES Seat No. 1 Vote for ONE	
SYLVIA SCOTT-HAYES Member of the Board of Trustees	→ <input type="radio"/>
GUY HAJIME MATO Businessman / Deputy Sheriff	→ <input type="radio"/>
	→ <input type="radio"/>
For MEMBER of the BOARD of TRUSTEES Seat No. 3 Vote for ONE	
JOZEF THOMAS ESSAVI Boardmember - Neighborhood Council	→ <input type="radio"/>
MONA FIELD Member of the Board of Trustees	→ <input type="radio"/>
	→ <input type="radio"/>
For MEMBER of the BOARD of TRUSTEES Seat No. 5 Vote for ONE	
HANNA HAJJAR Engineer / Inventor / Entrepreneur	→ <input type="radio"/>
ROY BURNS Educator / Teacher	→ <input type="radio"/>
MIKE RIVES Cancer Center Coordinator	→ <input type="radio"/>
GEORGIA L. MERCER Member of the Board of Trustees	→ <input type="radio"/>
	→ <input type="radio"/>
For MEMBER of the BOARD of TRUSTEES Seat No. 7 Vote for ONE	
WARREN T. FURUTANI Member of the Board of Trustees	→ <input type="radio"/>
HECTOR FERMIN GURULE Businessman / Computer Technology	→ <input type="radio"/>
	→ <input type="radio"/>
<b>END OF BALLOT</b>	
101	Palos Verdes Estates 3/6/07