

ORDINANCE NO. 664

AN ORDINANCE OF THE CITY OF CUDAHY, CALIFORNIA ADDING A NEW CHAPTER 3.30 TO BE ENTITLED "2017 TEMPORARY PUBLIC SAFETY FUNDING ORDINANCE" TO TITLE 3 (REVENUE AND FINANCE) OF THE CUDAHY MUNICIPAL CODE.

THE PEOPLE OF THE CITY OF CUDAHY DO ORDIANE AS FOLLOWS:

SECTION 1. The Cudahy Municipal Code is hereby amended by the addition of a new Chapter 3.30 (2017 Temporary Public Safety Funding Ordinance) to Title 3 (Revenue and Finance) of the Cudahy Municipal Code. This newly added Chapter 3.30 shall state the following:

Chapter 3.30

2017 Temporary Public Safety Funding Ordinance

3.30.010	Definitions
3.30.020	Tax Imposed
3.30.030	Amount of Tax
3.30.040	Use of tax proceeds
3.30.050	Determination of uses and number of residential units
3.30.060	Collection with Property Taxes
3.30.070	Exemptions
3.30.080	Administrative Determinations; Appeal
3.30.090	Appropriations limitations
3.30.100	Administrative interpretation
3.30.110	Five-year Sunset Period.
3.30.120	Purpose, Intent and Authority.
3.30.130	Findings.

3.30.010 Definitions.

As used herein, the following definitions shall apply:

"Consumer Price Index" or "CPI" means the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles-Riverside-Orange County area as published by the U.S. Department of Labor, Bureau of Labor Statistics.

"Developed" shall be defined in administrative regulations adopted pursuant to Section 3.30.100.

“Fiscal year” shall mean the period of July 1st through the following June 30th.

“Mixed-use property” shall be defined in administrative regulations adopted pursuant to Section 3.30.100.

“Multifamily residential parcel” shall mean any single real property parcel which contains two or more single family residential dwellings wherein no one single family residential dwelling possess its own unique assessor parcel number and each such dwelling is not alienable from any of the other dwellings on the single parcel. For purposes of this Chapter, the term multifamily residential parcel does not include real property parcels used for mobile home park use, whether or not any or all of the individual mobile home coaches is owned or leased by the occupant of the coach or is owned or leased by the owner or tenant of the real property parcel upon which the mobile home coach is located.

“Other parcel” shall mean all other real property parcels in the City, other than those falling within the definition of the terms “single family residential parcel” or “multifamily residential parcel”. For purposes of this chapter, the term “other parcel” shall include parcels used for mobile home park use, whether or not any or all of the individual mobile home coaches is owned or leased by the occupant of the mobilehome coach or is owned or leased by the owner or tenant of the real property parcel upon which the mobile home coach is located.

“Owner” shall mean the owner or owners of the real property to which police protection services are available, as shown on Los Angeles County’s most recent assessment rolls of the County of Los Angeles.

“Parcel” means the land, and any improvements thereon, designated by an assessor’s parcel map and parcel number and carried on the secured property tax roll of Los Angeles County.

“Police protection services” means obtaining, furnishing, operating and/or maintaining police protection equipment or apparatus, paying the salaries and benefits of police protection personnel and support staff, and such other police protection services expenses as are deemed necessary by the City Council for the benefit of the residents and businesses of the City. Police protection services includes all of the foregoing whether or not the City provides such services directly using its own equipment and/or personnel or whether such services are provided by way of a contract with any other public law enforcement agency, including but not limited to the Sheriff’s Department of the County of Los Angeles.

“Single-family residential parcel” shall mean any lawful, residential real property parcel with its own unique assessor parcel number containing only one (1) single family residential dwelling, whether or not the single family residential

dwelling is detached or whether it is attached to another single family residential dwelling with its own separate assessor parcel number.

“Single-family residential dwelling” means a building or structure or portion of a building or structure composed one or more rooms, designed and lawfully used for human habitation as a separate living quarters, with cooking, sleeping and sanitary facilities provided within the dwelling unit for the exclusive use of a single person or single family maintaining a household within said building or structure or portion thereof.

“Tax Administrator” shall mean the City Manager or designee.

“Unimproved” shall be in administrative regulations adopted pursuant to Section 3.30.100.

“Year” shall mean the period from July 1st to the following June 30th

3.30.020 Tax imposed.

A. An annual tax for police protection services (“tax”) in the amounts set forth in Section 3.20.030 is hereby levied upon the owners of real property parcels within the City.

B. The tax is an excise tax imposed on the owner of each real property parcel subject to the tax as of July 1st of each year.

C. The owner of each real property parcel giving rise to tax liability under this Chapter shall be responsible for the payment of the tax due and payable hereunder. The tax constitutes a debt owed by the owner to the City.

3.30.030 Amount of tax.

A. The tax on each real property parcel in the City shall depend on the following factors: (i) the use of real property parcel, including its status as an unimproved parcel; (ii) in the case of multifamily residential parcels, the number of single family residential dwellings on the parcel; and (iii) in the case of other parcels, the size of the parcel. The tax per year on each parcel in the City shall not exceed the amount applicable to the parcel, as specified below.

B. No later than July 15th of each year, Tax Administrator shall determine the amount of taxes to be levied upon the parcels in the City for the then-current fiscal year as set forth in this section.

Annual Tax Rate Schedule

Parcel Use Type	Parcel Size (square feet)	Annual Parcel Tax Rate (Starting with FY2017-2018)
Single family residential parcel		

(single parcel contains only one single family residential dwelling)	N/A	\$139 per parcel
Unimproved parcel	N/A	\$139 per parcel
Multifamily residential parcel (single parcel contains multiple residential dwelling units)	N/A	\$181 per single family residential dwelling on the parcel
Other parcel	0 to 9,999	\$1,550 per parcel
	10,000 to 24,999	\$3,100 per parcel
	25,000 to 49,999	\$6,200 per parcel
	50,000 to 99,999	\$12,400 per parcel
	100,000 to 249,999	\$24,800 per parcel
	250,000 plus	\$49,600 per parcel

C. With respect to mixed-use parcels, the applicable annual tax rate imposed under this Chapter shall be determined as follows: (i) those portions of the real property parcel with uses that qualify as single family residential parcel uses shall be taxed at the rate applicable for single family residential parcels; (ii) those portions of the real property parcel with uses that qualify as multifamily residential parcel uses shall be taxed at the rate applicable to multifamily residential parcels; and (iii) and those portions of the real property parcel with uses that qualify as other parcel uses shall be taxed at a rate applicable to other parcel uses. Unless otherwise excluded under the administrative guidelines authorized under Section 3.30.100 of this Chapter, all common areas of a mixed-use development shall be counted toward the square footage size of those portions of the mixed-use property that qualify as other parcel uses.

D. As authorized by Government Code Section 53739(b), annually each July, the Tax Administrator shall adjust the tax rates established under this Section by the percentage increase, if any, in the January Consumer Price Index. If the percentage change in the January Consumer Price Index is zero or negative, the tax rate shall remain unchanged from the prior fiscal year. The foregoing notwithstanding, no annual percentage increase in the tax rates shall be more than two percent (2%). If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used in order to obtain substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised.

E. The taxes levied on each parcel pursuant to this section shall be a charge upon the parcel and shall be due and collectible as set forth in Section 3.30.060.

3.30.040 Use of tax proceeds.

A. All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund designated for the provision of police

protection services in the City.

B. In accordance with California Government Code Section 50075.3, the Finance Director shall file an annual report with the City Council that contains the tax funds collected and expended and the status of any project required or authorized to be funded with revenue raised by the tax imposed by this chapter.

3.30.050 Determination of uses and number of residential units.

The records of the County Assessor of the County of Los Angeles as of January 1st of each year and the records of the City shall be used to determine the actual use of each real property parcel and, for multifamily residential parcels, the number of residential units, for purposes of determining the tax hereunder.

3.30.060 Collection with Property Taxes

A. The tax levied and imposed by this Chapter shall be due and payable each year in the same manner, on the same dates and subject to the same penalties and interest as established by law for other charges and taxes fixed and collected by the County of Los Angeles on behalf of the City for the applicable year. The tax together with all penalties and interest thereon, shall constitute a lien upon each real property parcel upon which it is levied until it has been paid, and shall constitute a personal obligation of the record owner of the real property parcel.

B. In the event the County of Los Angeles does not collect any tax amount when due under this Chapter 3.30, then the City Council shall have the power to authorize the Tax Administrator, by resolution of the City Council to collect any tax amount and enforce all the provisions of this Chapter 3.30. In such cases, an assessment may be made by the City against the owner of a real property parcel in the manner provided by law. Any such unpaid tax amount collected by the City under this subsection (B) of this Section 3.30.060 shall be subject to all remedies provided under the Cudahy Municipal Code and other applicable law.

3.30.070 Exemptions.

A. Nothing in this Chapter shall be construed as imposing a tax upon any person when imposition of such tax upon that person would be in violation of either the Constitution of the United States or the Constitution of the State of California.

B. The tax imposed by this Chapter shall not be levied upon any real property parcel owned by the federal government, the state government, any state agency, or any local government agency, including the City.

C. The tax imposed by this Chapter shall not be levied against a property owner with respect to any real property which has been exempted from the payment of ad valorem property taxes pursuant to Section 214 of the Revenue and Taxation Code, as that section has been interpreted by the laws, administrative regulations and judicial opinions of the State of California. The exemption under this subsection (C) of Section 3.30.070 extends to, but is not limited to, those real property parcels owned by religious organizations or other charitable or community service organizations that are exempt from the payment of ad valorem property taxes on the Parcel pursuant to Section 214 of the Revenue and Taxation Code.

3.30.080 Administrative Determinations; Appeal

A. In the event an owner of a real property parcel contends the annual levy of the tax established herein was erroneously computed, levied or paid, the owner of the real property parcel may apply for a correction of the levy or a correction of the rate of the tax levied against the real property parcel by timely submitting a claim to the Tax Administrator. Upon determination of the merit of each claim, including any error in the computation of the tax rate for the tax, or the levy of the tax against a particular real property parcel, the Tax Administrator shall cause the tax for that particular real property parcel to be corrected, as applicable and shall so advise the Los Angeles County Tax Collector or other appropriate official. If the Tax Administrator denies a claim for correction or overpayment or refund, the Tax Administrator shall notify the claimant in writing along with the reasons for such denial.

B. All claims, including claims of exemption, refund claims, overpayment claims, double payment claims or other errors relating to the tax for a particular year, shall be filed with the Tax Administrator within one (1) year following the date total payment of an annual tax levy is deemed due according to the real property parcel owner's annual tax bill. All such claims for refund of the amount of the overpayment or double payment shall be filed with the City on forms furnished by, and in the manner prescribed, by the Tax Administrator. The one-year appeal period shall also to apply to any sums alleged to have been overpaid as a result of the allegedly erroneous denial of any exemption set forth under 3.30.070.

3.30.090 Appropriations limitation.

In no case shall the revenues generated by the tax levied and imposed by this chapter exceed the limitation established by Article XIII-B of the Constitution of the State of California.

3.30.100 Administrative interpretation.

The City Council may, by resolution, adopt guidelines for administrative

matters related to the interpretation and enforcement of this Chapter. Such guidelines may establish new uses or may modify uses listed in Section 3.20.030 provided, that the maximum for any use can be no more than the rates set out in Section 3.30.030. The guidelines may also establish definitions for terms set forth in the Chapter, in addition to those terms defined under Section 3.30.010 of this Chapter.

3.30.110 Five-Year Sunset Period.

The tax imposed under this Chapter shall apply to the following property tax fiscal years: 2017-2018; 2018-2019; 2019-2020; 2020-2021; and 2021-2022 and will expire on June 30, 2022, unless extended by approval of the voters as required by law.

3.30.120 Purpose, Intent and Authority

A. It is the purpose and intent of this Chapter to authorize the levy of a tax on owners of real property that are within the city limits of the City of Cudahy in order to provide funding for police protection services to serve the property and persons within the City.

B. This Chapter is adopted pursuant to Government Code Sections 37100.5; 50075 50077; 53722; 53724; 53739; and 53978. The tax proposed herein shall be effective only if approved by two-thirds of the voters of the City of Cudahy at the General Municipal Election called for March 7, 2017.

C. The tax is a special tax within the meaning of Section 4 of Article XIII A and Article XIIC of the California Constitution because it will be used for specific purposes.

D. This tax is an excise tax. This tax is not determined according to, nor in any manner based upon, the value of property. Rather, it is based on the availability of police protection services to properties within the City.

E. The revenues raised by this tax are to be used solely for the purposes of provided police protection services as defined under this Chapter.

3.30.130 Findings.

A. The City Council recognizes that residentially and non-residentially developed parcels both use police protection services. The City Council has, therefore, determined that the tax should be imposed on both residentially and non-residentially developed properties.

B. Although parcels that are unimproved contain no occupants who may avail themselves of police services, such parcels generally require and benefit from some police protection services and may be the response site of

calls for service. Accordingly, the City Council has determined that owners of unimproved shall be subject to this tax.

C. By approving this Chapter, the People of the City of Cudahy confirm and adopt these findings in this Section 3.30.130.

SECTION 2. Amendment or Repeal. The City Council is hereby authorized to adopt additional provisions consistent with the intent of this Ordinance and to amend the provisions of Section 1 of this Ordinance without voter approval, provided any such amendment does not extend the tax to the owner of a real property parcel that would otherwise not be required to pay the tax under its own terms; or which would increase the amount of the tax above the amount authorized by Section 2 of this Ordinance. The foregoing shall not prevent or otherwise prohibit the City of Cudahy from adjusting the amount of the tax paid by a real property owner to the extent that adjustment is attributable to a change in the use of the real property parcel or a change in the number of residential units on the real property parcel.

SECTION 3. Severability. If any provision, section, paragraph, sentence or word of this Ordinance, or the application thereof to any person or circumstance, is rendered or declared invalid by any court of competent jurisdiction, the remaining provisions, sections, paragraphs, sentences or words of this Ordinance, and their application to other persons or circumstances, shall not be affected thereby and shall remain in full force and effect and, to that end, the provisions of this Ordinance are severable.

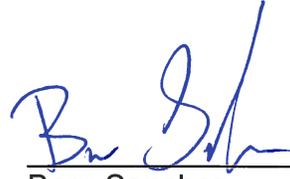
SECTION 4. Effective Date. This Ordinance shall take effect immediately upon the certification of election results for the March 7, 2017 General Municipal Election contest demonstrating that the ballot measure seeking approval of this Ordinance received the requisite 2/3rds votes required for approval.

SECTION 5. California Environmental Quality Act. The City Council finds that under the Guidelines of the California Environmental Quality Act ("CEQA"), the excise tax established under this Ordinance does not constitute a project pursuant to CEQA Guidelines 15060(c)(2) and 15378, subdivisions (2) and (4) of subdivision (b), and therefore review under CEQA is not required.

SECTION 6. Legal Authority for Tax. The tax established under this Ordinance is established under the authority of, and in compliance with, Government Code Sections 37100.5; 50075 50077; 53722; 53724; 53739; and 53978.

SECTION 7. Certification. The Mayor is hereby authorized to subscribe this Ordinance where indicated below to evidence its adoption by the voters of the City and upon that subscription, the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause it to be posted according to law.

PASSED, APPROVED AND ADOPTED THIS 14th DAY OF November, 2016.



Baru Sanchez
Mayor

ATTEST:



Richard Iglesias
Deputy City Clerk

CERTIFICATION

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS:
CITY OF CUDAHY)

I, Richard Iglesias, Deputy City Clerk of the City of Cudahy, hereby certify that the foregoing Ordinance No. 664 was passed and adopted by the City Council of the City of Cudahy, signed by the Mayor and attested by the Deputy City Clerk at a regular meeting of said Council held on the 14th day of November, 2016, by the following vote, to-wit:

AYES: Garcia, Markovich, Hernandez, Sanchez

NOES: Guerrero

ABSENT: None

ABSTAIN: None



Richard Iglesias
Deputy City Clerk