TO: Jeremy Green, Deputy City Clerk/City Elections Official for the City of Culver City

Pursuant to California Elections Code and as directed by the City Council of the City of Culver City, I am providing you with an Impartial Analysis of the Proposed Culver City Safe/Clean Water Protection Measure (Measure _____) regarding a proposed clean water parcel tax, which measure the City Council placed on the ballot of the November 8, 2016, Special Municipal Election.

CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE ____ (CULVER CITY SAFE/CLEAN WATER PROTECTION MEASURE)

The Culver City City Council has placed Measure ____ (Culver City Safe/Clean Water Protection Measure) on the ballot, which would approve an ordinance enacting a parcel tax on all improved property within the City of Culver City beginning in Fiscal Year 2017-2018, for the purpose of funding implementation of the City’s Enhanced Watershed Management Program (EWMP) Plan. This type of tax is also commonly referred to as a “special tax.” A special tax is imposed for a specific purpose and the tax proceeds must be used exclusively for such purpose. The tax would be levied upon each parcel of property or possessory interest. The amount of the parcel tax is not measured by the assessed value.

The EWMP Plan was adopted to address mandatory requirements of the City’s National Pollutant Discharge Elimination System (NPDES) Permit, issued pursuant to State law, regulating discharge of pollutants into groundwater and local waterways, including Ballona Creek and coastal waters.

If the measure is approved by voters, parcel tax proceeds would be collected each fiscal year and deposited in a special fund entitled “Culver City Safe and Clean Water Protection Measure” to be used exclusively for implementation of the EWMP Plan, including but not limited to, financing the operation, administration, maintenance, improvement, environmental restoration, upgrade and replacement of existing and future storm drainage systems, on-site storm water management systems, storm drain conveyance system upgrades, and capital improvement projects.
The proposed parcel tax, if approved, would be $99 per parcel for single-family residential parcels; $69 per dwelling unit for multi-family residential parcels; and $1,096 per acre of land, or portion thereof, for non-residential parcels. The ordinance provides for an appeals process if a property owner believes there is an error warranting adjustment to the land use type, dwelling units or taxable acreage. Public parcels, and parcels exempt from ad valorem taxes, are exempt from the proposed parcel tax. The ordinance also provides a 50% reduction of the parcel tax for qualifying senior citizens, as well as property tax assistance under the Gonsalves-Deukmejian-Petris Senior Citizen’s Property Tax Assistance Law.

Under Measure _____, the tax would be collected in the same manner and have the same lien priority as ordinary ad valorem taxes; and would be included on the secured property tax roll of the Los Angeles County Assessor. The ordinance provides for a refund process if the parcel tax has been paid more than once, or has been erroneously collected or received by the City. The parcel tax would be subject to annual independent audits and annual review by the City’s Finance Advisory Committee.

To be adopted, State law requires this Measure be approved by a 2/3 majority of the voters. A “Yes” vote on Measure _____ would adopt the ordinance enacting a parcel tax on all improved property within the City of Culver City beginning Fiscal Year 2017-2018 for the purpose of funding the implementation of the City’s EWMP Plan. A “No” vote would not adopt the parcel tax.

Dated: August 12, 2016

Carol A. Schwab
City Attorney
City of Culver City