



Safe, Clean Water Program

Special Parcel Tax Appeal Procedures and Guidelines

Chief Engineer of the
Los Angeles County Flood Control District

Date Adopted

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Special Parcel Tax Appeal

Procedures and Guidelines

Overview

Beginning in fiscal year 2019-2020, an annual Safe Clean Water Tax (also known as a Special Parcel Tax) at the rate of two and one-half (2.5) cents per square foot of Impermeable Area was imposed upon all assessor parcels of property located within the boundaries of the Los Angeles County Flood Control District (District), except as exempted. All revenues from this Special Parcel Tax are used to fund Projects and Programs to increase Stormwater and Urban Runoff capture and reduce Stormwater and Urban Runoff pollution in the District. All capitalized terms not otherwise defined herein will have the meanings given to them in Sections 16.03 and 18.02 of the Los Angeles County Flood Control District Code.

Per Section 16.03.M. of the Los Angeles Region Safe Clean Water Ordinance (Chapter 16 of the Los Angeles County Flood Control District Code), an Impermeable Area is defined as any parcel area covered by materials or constructed surfaces such as buildings, roofs, paved roadways, sidewalks, driveways, parking lots, brick, asphalt, concrete, pavers, covers, slabs, sheds, pools, and other constructed surfaces or hardscape features. Impermeable Areas include all Impermeable Areas within the boundaries of an owner's parcel and not just the building footprint of the owner's home. Impermeable Areas include areas inhabited by other tenants (such as in a multi-family residential parcel) and common areas such as private driveways, alleys, and other areas that cross into an owner's parcel.

Impermeable Areas do not include permeable surfaces such as vegetated areas, grasses, bushes, shrubs, lawns, bare soil, tree canopy, natural water bodies, wetland areas, gravel, gardens and planters on bare soil, rocky shores, and other natural areas.

Section 16.08.C. of the Los Angeles Region Safe Clean Water Ordinance (Chapter 16 of the Flood Control District Code) provides:

The District shall establish and administer an appeals process to address and correct errors in the levy of the Special Parcel Tax. Parcel owners or any other person or entity subject to the Special Parcel Tax may seek review of the amount of their tax on the following grounds:

1. Mathematical error in the calculation of the tax; or
2. Significant discrepancy between the assessed and the actual Impermeable Area.

Section 18.13 of the Safe Clean Water Implementation Ordinance (Chapter 18 of the Flood Control District Code) provides:

The appeals process referenced in Section 16.08.C. of Chapter 16 of this code shall be administered in accordance with procedures and guidelines developed and adopted by the Chief Engineer and updated from time to time, consistent with the purposes and goals of the SCW Program, as the Chief Engineer deems necessary or appropriate for the effective administration of the appeals process.

Submitting an Appeal

The Impermeable Area used to calculate the Safe Clean Water Tax is determined by reference to the Los Angeles County Landcover Survey (Landcover Survey) and other applicable tools. The Board of Supervisors may periodically initiate an update to the Landcover Survey.

Appeals must be submitted online at <http://www.safecleanwaterla.org> by using the designated online web tool that enables parcel owners to independently map out and draw their Impermeable Areas. The tool will then calculate and compare their estimates with the Landcover Survey's values. Los Angeles County Public Works (Public Works) staff will review the information and determine if the appeal meets the requirements for an eligible appeal. The deadline to submit an appeal is May 1st of each fiscal year.

Eligible Appeals

Once an appeal has been submitted, it will be reviewed by Public Works and must meet at least one of the following two requirements to be considered an eligible appeal:

- (1) There was a mathematical error in the calculation of the Safe Clean Water Tax; or
- (2) There is a significant discrepancy between the assessed and the actual Impermeable Area. A significant discrepancy for purposes of an eligible appeal means that the discrepancy between the assessed and the actual Impermeable Area is ten percent (10%) or greater.

Process after an Appeal Has Been Approved

Once an appeal has been approved by Public Works, the parcel's Safe Clean Water Tax will be corrected for the current fiscal year and up to four previous fiscal years associated with the current update to the Landcover Survey that was used as a basis for the incorrect charge. If the owner is owed a refund due to the correction, Public Works will issue the parcel owner a refund in accordance with the applicable provisions of the California Revenue and Taxation Code and in consultation with County Auditor-Controller, as appropriate.

The corrected Impermeable Area of the parcel will carry over to every succeeding fiscal year's tax roll until a new Landcover Survey has been implemented.

Each Landcover Survey update will cancel all previously approved appeals. If an applicant has submitted and been approved for a previous appeal and believes the most recent Landcover Survey update does not accurately portray the Impermeable Area on their property, they must submit a new appeal at <http://www.safecleanwaterla.org>.