

How to Use the Safe, Clean Water Program Tax Appeal Tool

What is the tax appeal tool?

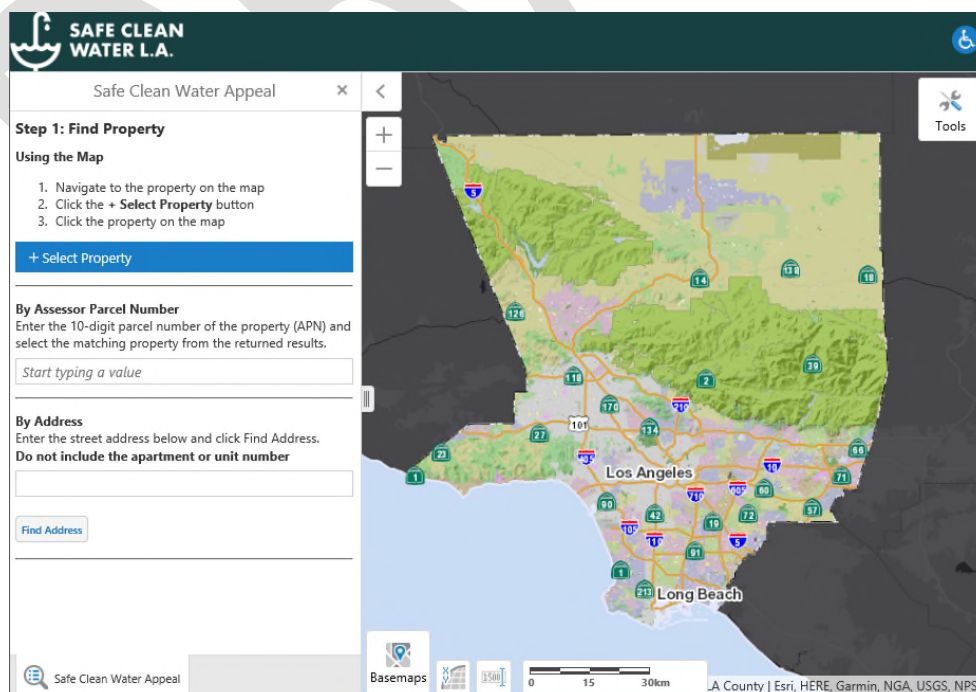
The Safe, Clean Water (SCW) Program tax appeal tool is a map-based online tool to help parcel owners who believe the impermeable area used to calculate their parcel tax may have been incorrect.

The SCW tax appeal tool provides an area mapping feature to help users estimate their parcel impermeable area as well as estimate a new tax amount. Once the user defined impermeable areas are drawn, the tool will check for a valid appeal, meaning an error of ten percent (10%) or more in the impermeable area used to calculate the Parcel's Special Parcel Tax amount and that also results in a difference in the Special Parcel Tax amount of fifty dollars (\$50) or more.

What is an impermeable area?

An impermeable area is 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. This is not just the footprint area of your home. Impermeable areas include all areas of a parcel, including all areas that may be inhabited by other tenants (such as in a multi-family residential parcel), private driveways and alleys, and other impermeable areas that cross into your 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.



SCW Tax Appeal Tutorial

Step 1: Find Property

Option 1: Search by Parcel Address

Enter your parcel street address and click the “**Find Address**” button. There may be multiple records that match your address. If you are presented with several addresses, pick the relevant address that matches your parcel.

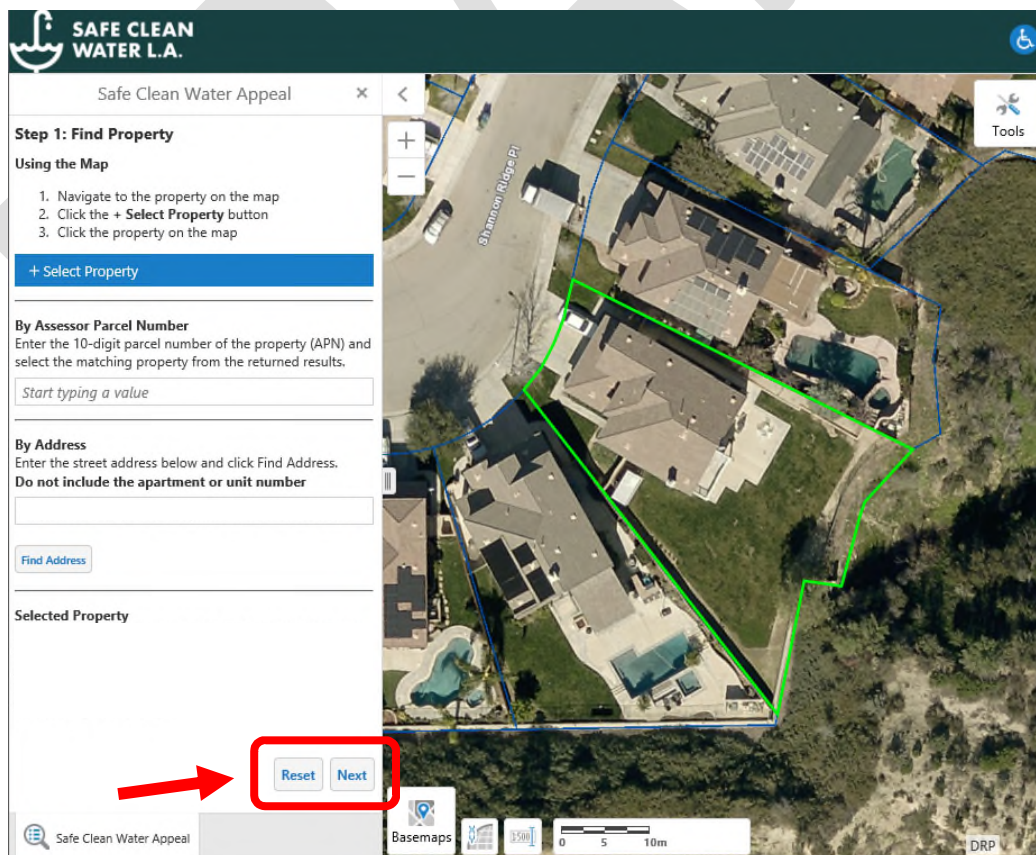
Option 2: Search by Assessor Parcel Number

Enter your 10-digit Assessor’s Parcel Number (APN) with or without dashes. There should be only one record that matches your parcel’s APN.

Option 3: Search by Using the Map

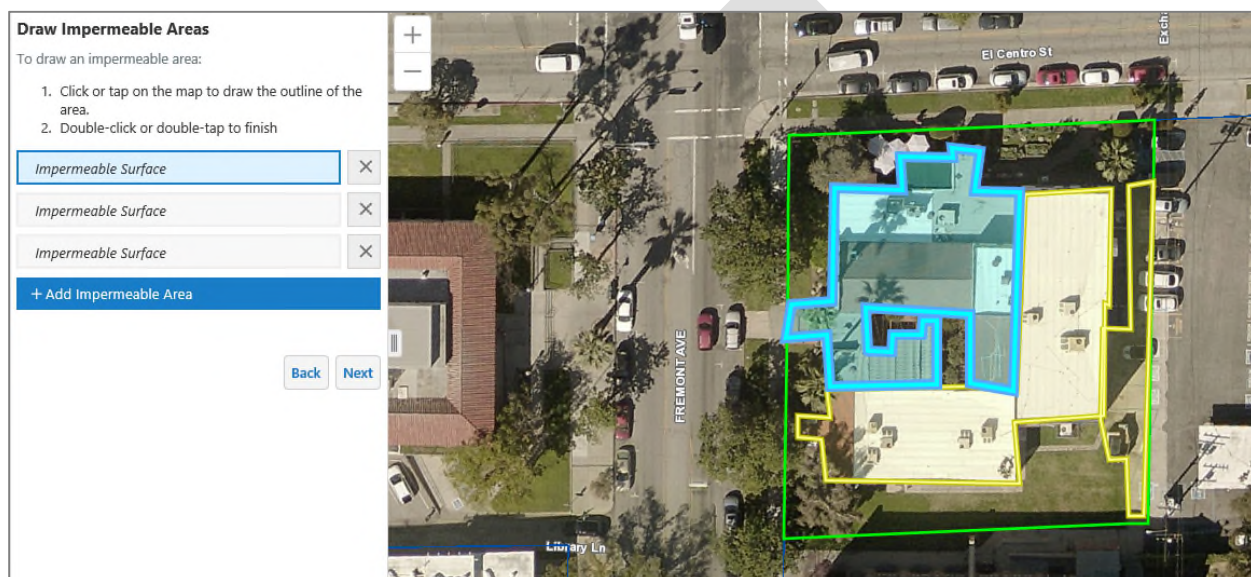
Using your mouse, touchpad, or touchscreen navigate and zoom into your parcel. Once you’ve found your parcel, click on the “**+ Select Property**” button, then click the property on the map.

Once the property is selected, the boundary lines of the selected property will be highlighted green with relevant parcel information at the bottom of the left-hand corner. Click “Next” button to continue or click “Reset” button to start over.



Step 2: Draw Impermeable Areas

1. Click on the map to draw the outline of the impermeable areas.
2. Double-click or double-tap to finish.
3. To draw additional impermeable areas, click “+ Add Impermeable Area” button.
4. To delete a drawn impermeable area, click “X” button adjacent to the unwanted area in left-hand navigation panel.
5. Once finished drawing, click “Next” button to continue.

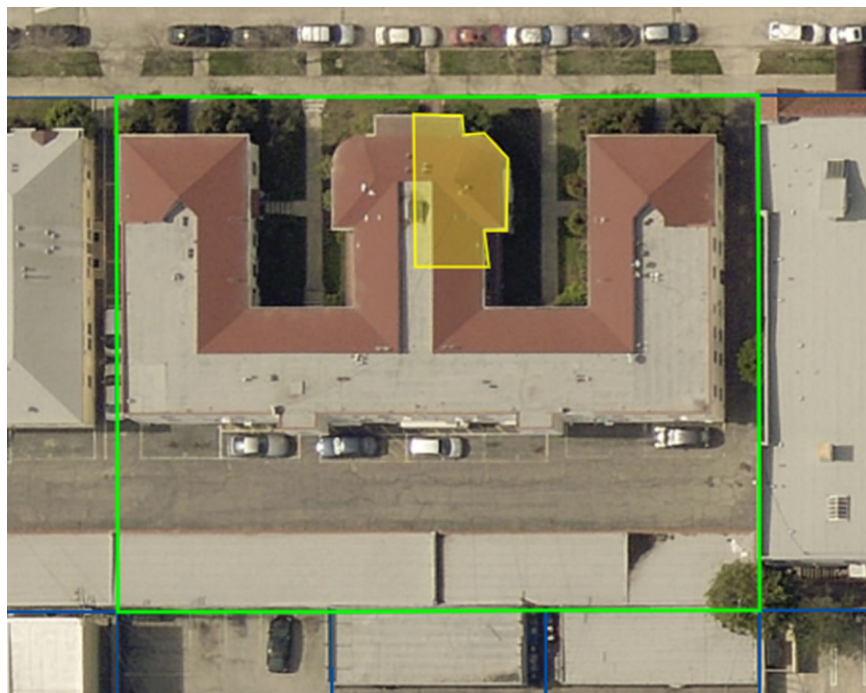


Note:

Overlapping drawn areas as well as drawing outside the parcel boundary are acceptable. Overlapping areas will not be counted twice and areas outside of the parcel boundary will not be counted.

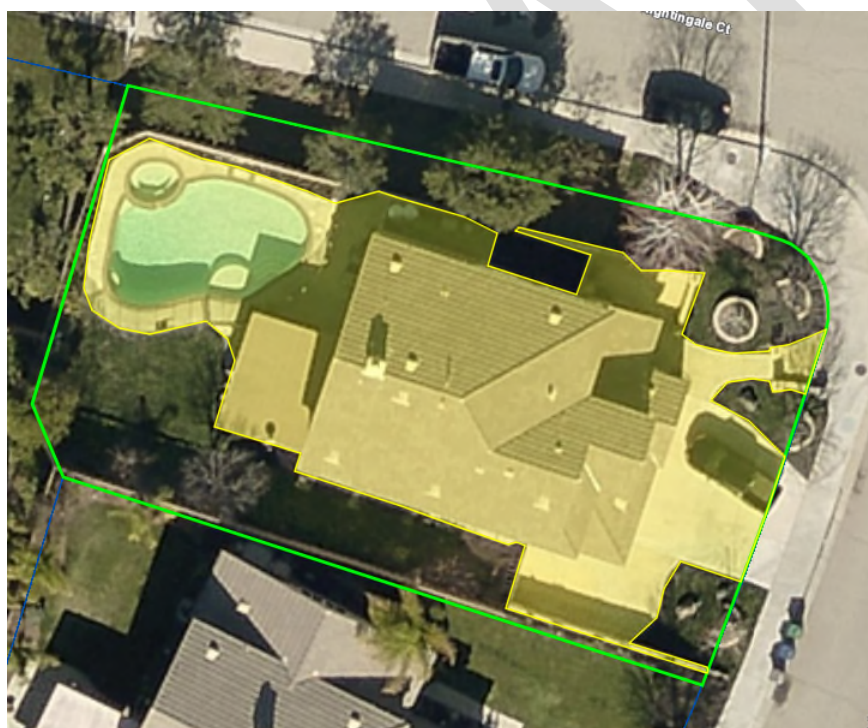
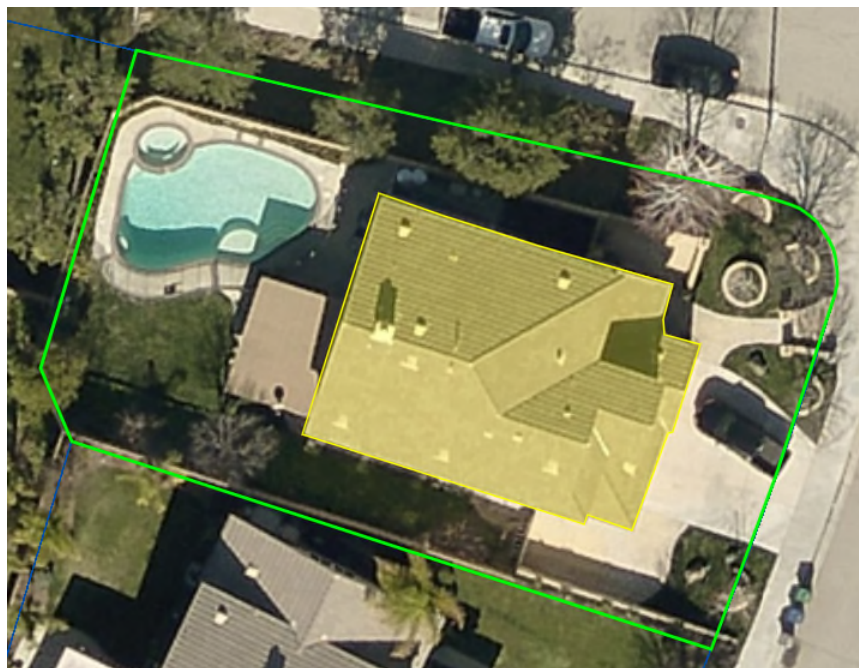
Be sure to include all impermeable areas such as driveways, parking lots, patios and other impermeable areas. Do not include trees or tree leaf canopy in your impermeable areas (exception: green roofs or plants/trees on top of buildings, pavement, or concrete are to be considered impermeable surfaces and must be included in your drawing).

Example: Multi-Family Residential - Apartment/Condo Complex



Draw all impermeable areas for the entire parcel and not just your unit footprint. Include all sidewalks, driveways, parking lots, etc. Do not include grass, plants, and tree canopy. *Exception: green roofs or plants/trees on top of buildings, pavement, or concrete are to be considered impermeable surfaces and must be included in your drawing.*

Example: Single Family Residential - House



Draw all impermeable areas for the entire parcel and not just your house footprint. Include all sidewalks, driveways, pools, patios, sheds, covers, etc. Do not include vegetation, grass, plants, and tree canopy. *Exception: green roofs or plants/trees on top of buildings, pavement, or concrete are to be considered impermeable surfaces and must be included in your drawing.*

Example: Commercial – Business Plaza




Draw all impermeable areas for the entire parcel and not just your single business footprint. Include all sidewalks, driveways, patios, sheds, covers, etc. Do not include vegetation, grass, plants, and tree canopy. *Exception: green roofs or plants/trees on top of buildings, pavement, or concrete are to be considered impermeable surfaces and must be included in your drawing.*

Step 3: View Result and Submit Appeal


Once you have finished drawing your impermeable areas, the website will perform a number of calculations to check if the appeal is valid. For the purposes of the appeals process, there must be a significant discrepancy between the assessed and actual Impermeable Area. This means there must be an error of ten percent (10%) or more in the Impermeable Area used to calculate the Parcel's Special Parcel Tax amount and that also results in a difference in the Special Parcel Tax amount of fifty dollars (\$50) or more.

Examples of Invalid Appeals


Appeal Summary
 Original Tax Amount: \$326.64
 New Appeal Amount: \$326.70
 Number of Parcels at this site: 1
 Difference (\$): 0.06 → Less than \$50
 Difference (%): 0 → Less than 10%



Appeal Summary
 Original Tax Amount: \$326.64
 New Appeal Amount: \$288.20
 Number of Parcels at this site: 1
 Difference (\$): -38.44 → Less than \$50
 Difference (%): 12 → More than 10%



Appeal Summary
 Original Tax Amount: \$722.58
 New Appeal Amount: \$661.87
 Number of Parcels at this site: 1
 Difference (\$): -60.71 → More than \$50
 Difference (%): 9 → Less than 10%



Equation Used to calculate Percent Error

$$(\% \text{ error}) = \frac{(Original \text{ Impermeable Area}) - (Estimated \text{ New Impermeable Area})}{(Estimated \text{ New Impermeable Area})} \times 100\%$$

Example of a Valid Appeal

Appeal Summary

Original Tax Amount: \$326.64

New Appeal Amount: \$265.85

Number of Parcels at this site: 1

Difference (\$): -60.79 → More than \$50

Difference (%): 19 → More than 10%



If a valid appeal is submitted, you will receive a confirmation email and LA County Flood Control District staff will formally begin processing the appeal. As part of the assessments, a visual quality control check will be performed on each appeal and adjustments will be made as necessary. The parcel owner will be contacted for additional information as needed.

For next steps and how an approved appeal will be applied, please refer back to the Appeals Process procedures and guidelines.