
Safe, Clean Water Program

Special Parcel Tax Appeal Tutorial

What is the tax appeal tool?

The Los Angeles Region Safe Clean Water Ordinance (Chapter 16 of the Flood Control District Code) authorizes property owners to appeal the amount of their Special Parcel Tax under certain circumstances. Section 16.08 states:

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.

The Safe Clean Water (SCW) Program tax appeal tool is a map-based online tool to help parcel owners determine if there is a significant discrepancy between the assessed and the actual impermeable Area of their parcels. A significant discrepancy means there must be (1) an error of ten percent (10%) or more in the Impermeable Area used to calculate the Parcel's Special Parcel Tax, and (2) a difference in the Special Parcel Tax amount of twenty-five dollars (\$25) or more.

The SCW tax appeal tool provides an area mapping feature to help users estimate their parcel's impermeable area as well as estimate a potential new tax amount based on the estimated impermeable area. Once the user defined impermeable areas are drawn, the tool will check for a significant discrepancy between the assessed Impermeable Area and the user defined Impermeable Area.

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 but not limited to cases such as: common areas, areas inhabited by other tenants on multi-family residential parcels, private driveways and alleys, and other impermeable areas that cross into your parcel from an adjacent parcel.

Impermeable areas do not include areas with 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.

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

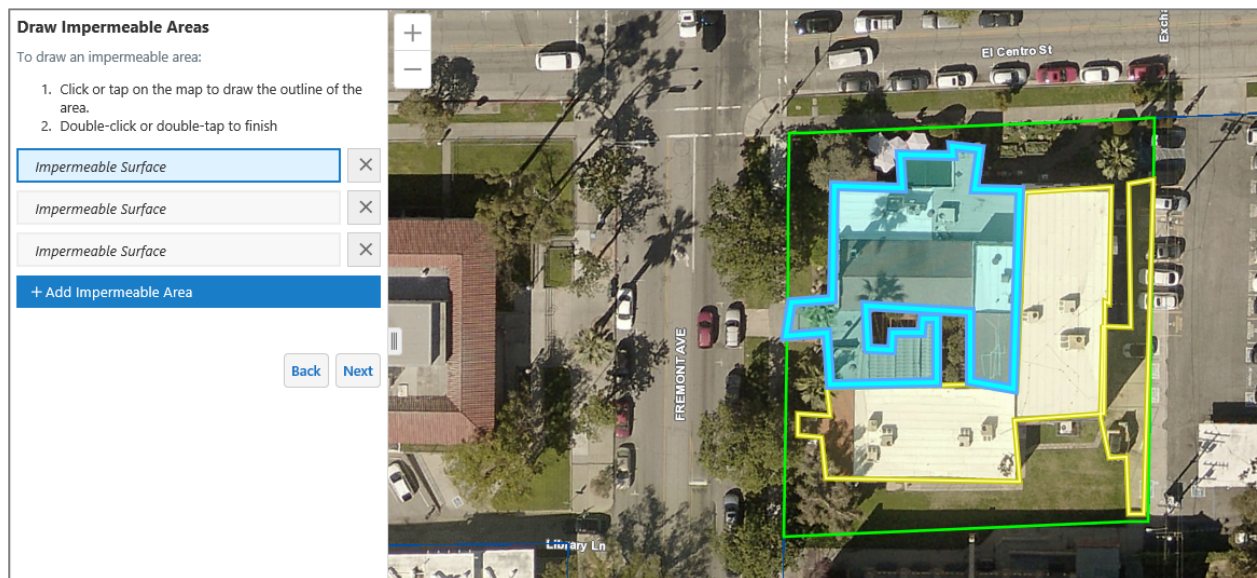
Using your mouse, touchpad, or touchscreen to navigate and zoom into your parcel. Once you’ve found your parcel, click on the “+ Select Property” button, then click the property on the map.

Once the property is selected, the boundary lines of the selected property will be highlighted green with relevant parcel information at the top of the side window. After reviewing this info, if you wish to appeal click “Appeal My Tax” or click “Exit” 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.

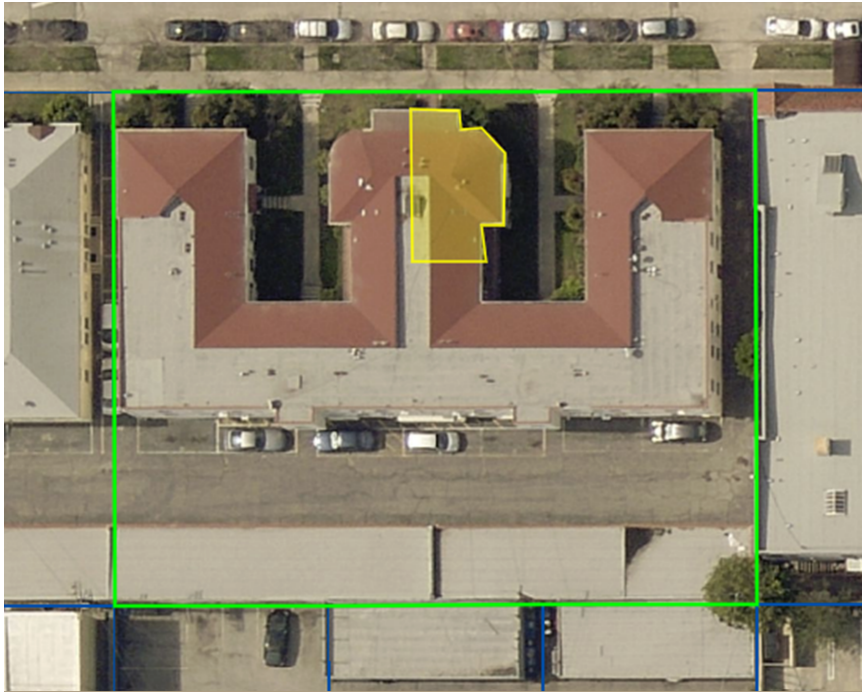


Note:

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.

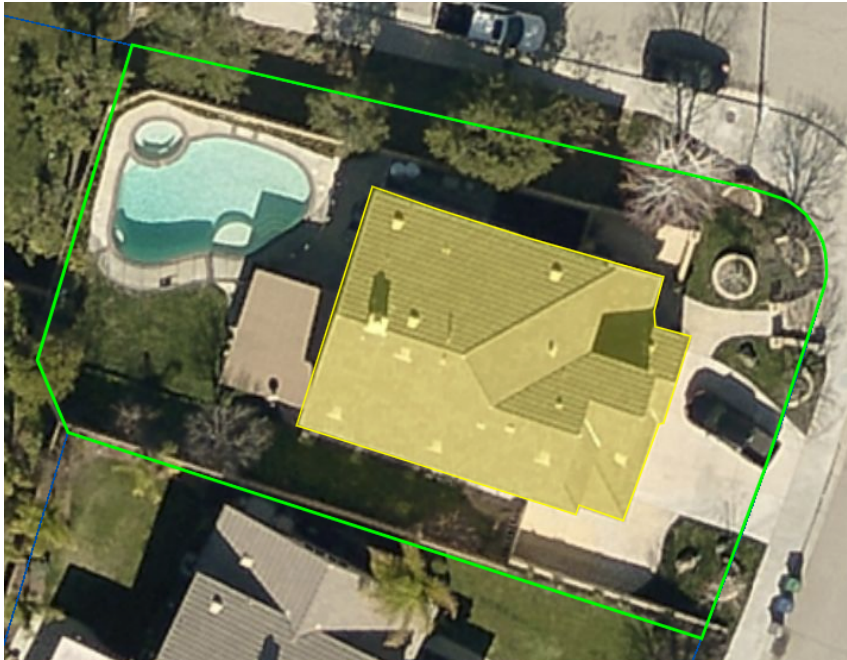
Be sure to include all impermeable areas such as driveways, parking lots, patios and other impermeable areas. Do not include trees or tree leaf canopy in your impermeable areas (exception: green roofs or plants/trees on top of buildings, pavement, or concrete are to be considered impermeable surfaces 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 you are eligible to submit an appeal or your Special Parcel Tax amount. 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 (1) an error of ten percent (10%) or more in the Impermeable Area used to calculate the Parcel's Special Parcel Tax, and (2) a difference in the Special Parcel Tax amount of twenty-five dollars (\$25) or more. Both conditions must be met in order for your appeal to be eligible for consideration.

Examples of Ineligible Appeals

<p>Appeal Summary Original Tax Amount: \$100.00 New Appeal Amount: \$95.00 Number of Parcels at this site: 1 Difference (\$): -5.00 → Less than \$25 Error (%) : 5 → Less than 10%</p>	
<p>Appeal Summary Original Tax Amount: \$100.00 New Appeal Amount: \$90.00 Number of Parcels at this site: 1 Difference (\$): -10.00 → Less than \$25 Error (%) : 11 → More than 10%</p>	
<p>Appeal Summary Original Tax Amount: \$400.00 New Appeal Amount: \$370.00 Number of Parcels at this site: 1 Difference (\$): -30.00 → More than \$25 Error (%) : 8 → Less than 10%</p>	

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 an Eligible Appeal

Appeal Summary

Original Tax Amount: \$100.00

New Appeal Amount: \$70.00

Number of Parcels at this site: 1

Difference (\$): -30.00 → More than \$25

Error (%) 43 → More than 10%



If your appeal is eligible, you will receive a confirmation email and LA County Flood Control District staff will formally begin evaluating the appeal. As part of the evaluation process, 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 the process and next steps after an appeal has been approved by the District, please refer to the Safe, Clean Water Program Special Parcel Tax Appeal Procedures and Guidelines.