



Safe, Clean Water Program

Special Parcel Tax Appeal
Procedures and Guidelines

A handwritten signature in black ink, appearing to read "Ramon Lopez".

FOR Chief Engineer of the
Los Angeles County Flood Control District

9/19/19

Date Adopted

Safe, Clean Water Program Special Parcel Tax Appeal Procedures and Guidelines

Overview

The Safe Clean Water tax is an annual Special Parcel Tax based on the amount of Impermeable Area on each parcel.

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.

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

Appeals will only be accepted in regard to the Special Parcel Tax amount for future fiscal years. Appeals of the Special Parcel Tax amount for the current fiscal year will not be accepted after May 1st of each year; however, for this first year (fiscal year 2019-20), appeals will be accepted until December 31st, 2019 and paid through a tax refund. For all future years, appeals will be applied automatically and appear on the annual tax bill.

The Impermeable Area used to calculate the Special Parcel Tax on each parcel is determined by reference to the Los Angeles County Landcover Survey (Landcover Survey).

An online web-tool has been developed to allow parcel owners to independently map out and draw their Impermeable Areas. The tool will then calculate and compare their estimates with the Landcover Survey. If the web-tool determines that a significant discrepancy exists, the appeal will move forward for review by District staff.

For land owners with a significant number of parcels (e.g. 50 or more parcels), the land owner can reach out directly to the Safe Clean Water Program team via email SafeCleanWaterLA@pw.lacounty.gov at Public Works to help facilitate the appeals review process.

Significant Discrepancies and Eligible Appeals

A significant discrepancy between the assessed and actual Impermeable Area of a parcel 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. A parcel owner must meet both conditions to be eligible to submit an appeal. Examples of eligible and ineligible appeals can be found in the Tax Appeal tutorial document.

Process after an Appeal Has Been Approved

Once an appeal is approved by the District, the Special Parcel Tax amount will be adjusted for the upcoming fiscal year provided that the appeal was submitted on or before May 1st. Due to County Auditor Controller tax preparation deadlines, for appeals submitted after May 1st (or for all appeals submitted for the 2019-20 tax year), parcel owners will need to pay the unadjusted Special Parcel Tax amount up front, with the District to issue the parcel owner a tax refund, applied either on the subsequent tax bill or by direct refund.