SAFE CLEAN WATER PROGRAM

Tax Exemptions, Credits, Reductions & Appeals

Measure W was successfully passed by voters in November 2018 creating the Safe, Clean Water Program. The Safe, Clean Water Program will provide local, dedicated funding for stormwater and urban runoff programs and projects to increase our local water supply, improve water quality, and provide community enhancements. The program is estimated to generate up to $285 million per year from a special parcel tax of 2.5 cents per square foot of impermeable surface area on property within the LA County Flood Control District.

Tax Calculation

The Safe, Clean Water special parcel tax is 2.5 cents per square foot of impermeable surface area on each parcel. Impermeable surfaces are areas covered by hardscape-like materials such as buildings and other structures, asphalt, and concrete.

How is impermeable area determined?

Impermeable areas are calculated based on the latest LA County Landcover Survey, which combines several data sources and processes. These data sources assess color, texture, pattern, location, size and shape to identify different land cover types such as vegetation, soil, concrete, water, etc.; distinguish ground surface from buildings, structures, trees, shrubs, and other objects; and provide an aerial photographic survey of the entire County. These data and processes are used to determine the impermeable area of each parcel.

Exemptions

Low-Income Seniors

Low-income senior property owners may apply for an exemption from this special parcel tax. The applicant must be both a senior property owner (proposed as 62 years of age or older, residing in a Single-Family Residence) and low income (as defined by the CA Department of Housing and Community Development). For more information on the requirements and application details, please visit our website.

www.SafeCleanWaterLA.org

Ad Valorem-Exempt Properties

Parcels that are exempt from ad valorem property taxes are also exempt from this special parcel tax. These include parcels owned by qualifying non-profit organizations. Parcels that have been granted exempt status from ad valorem property taxes by the Los Angeles County Assessor will automatically receive an exemption from the special parcel tax with no additional action required of the property owner.

For more information, please visit www.SafeCleanWaterLA.org or contact us at SafeCleanWaterLA@pw.lacounty.gov

Credits

A credit program will be available for property owners who have installed stormwater improvements on their parcels that result in water quality benefits, water supply benefits, and community enhancement benefits. At a minimum, a stormwater and/or Urban Runoff improvement must provide a water quality credit to qualify for the Credit Program. The maximum allowed combined credits form these benefits is 80%. Parcel owners or Benefited Developments who perform qualifying additional activities are eligible for additional credit up to a maximum of 100% of their tax. For more information on the application process, qualifying improvements, and verification requirements, please visit our website.

Reductions

Very Low- and Extremely Low-Income property owners may apply for a reduction from this special parcel tax. The applicant must reside in a Single-Family Residence and meet the Very Low- and Extremely Low-Income thresholds (as defined by the CA Department of Housing and Community Development). Qualified Very Low- and Extremely Low-Income applicants can receive up to a 25% and 75% reduction, respectively, on their special parcel tax. For more information on the requirements and application details, please visit our website.

Appeals

Property owners who believe their tax has been calculated incorrectly can file an appeal with the LA County Flood Control District. The proposed grounds for filing an appeal are:

(1) Mathematical error in the calculation of the tax; or

(2) An error of 10% or more in the Impermeable Area used to calculate the tax amount in conjunction with a difference in the tax amount of $25 or more.

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