RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES PROVIDING FOR AND GIVING NOTICE OF A SPECIAL TAX ELECTION TO BE HELD IN THE COUNTY OF LOS ANGELES ON NOVEMBER 4, 2014, AND CONSOLIDATING THE SPECIAL TAX ELECTION WITH OTHER ELECTIONS TO BE HELD ON NOVEMBER 4, 2014

WHEREAS, the County of Los Angeles (the "County") has serious unmet needs for park, recreation, youth and senior facilities, and for positive recreational alternatives for at-risk youth to assist in gang prevention and intervention efforts, and contains irreplaceable park, recreation, beach, wildlife, and natural open space land; and

WHEREAS, on November 3, 1992, sixty-four percent (64%) of voters within the County voting on the matter authorized formation of the Los Angeles County Regional Park and Open Space District (the "District"), the levy of a benefit assessment within the District, and a plan of expenditure of the proceeds of such assessment including for the development, acquisition, improvement, restoration and maintenance of parks, recreational, cultural and community facilities, and open space lands within the County; and

WHEREAS, on November 5, 1996, sixty-five percent (65%) of voters within the County voting on the matter amended the method of assessment, and authorized expenditures of the District revenues; and

WHEREAS, the revenues from the 1992 and 1996 assessments will sunset in Fiscal Years 2014-2015 and 2018-2019, respectively; and

WHEREAS, the Board of Supervisors of the County (the "Board") finds and determines that the continued development, acquisition, improvement, restoration and maintenance of parks, recreational, cultural and community facilities, and open space lands within the County confer benefits throughout the County by improving economic, environmental, and recreational conditions resulting in maintained or enhanced property values; and

WHEREAS, the Board further finds and determines that the public interest and convenience require, and that it is in the best interest of the County, that a Special Tax be levied within the County, to fund purposes consistent with the plan of expenditure hereinafter set forth; and

WHEREAS, the collection and expenditure of all funds under this measure will be transparent to the taxpayers through annual independent financial audits and public review of expenditures; all funds generated by this measure will be spent in the County; and all County communities will receive an equitable share of the funding; and

WHEREAS, the purchase, construction, rehabilitation and maintenance of parks and recreation facilities under this measure will aid in the development of safe places and facilities for after-school, weekend and holiday programs for local children and youth, thereby creating healthy places for children and youth to play, learn and interact with other children. These alternatives keep children and youth off the streets and away from the temptation of gangs, drugs and vandalism while providing positive incentives for healthy living; and

WHEREAS, residents have been actively paying property assessments to fund the construction, upkeep and repair of parks and recreation centers and the acquisition of open space areas for more than 20 years. The previous measures are set to expire and the new measure will simply continue to provide a voter-approved funding source to ensure all Los Angeles County parks and recreation centers that enhance our community are continuously serviced, maintained and upgraded, and that new parks and open space facilities are established; and

WHEREAS, the County has many unique Natural Lands and is rich in biological diversity, and it is necessary and important that these natural resources be protected permanently and restored for the purposes of conserving biological diversity, protecting the health of the County's environment, and for the enjoyment of this and future generations; and

WHEREAS, a public hearing on the matters set forth in this resolution was called and held on August 5, 2014, and this resolution shall not take effect unless and until the question of approval of the matters set forth herein shall have been submitted to the electorate of the County and approved by a supermajority of voters voting on the question; and

WHEREAS, the Board deems it necessary and essential to submit the question of a special tax to the qualified voters within the County at a special tax election to be held on November 4, 2014, and to consolidate such election with the other elections to be held on that date;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles, as follows:

Section 1. A special tax election shall be held and the same is hereby called and ordered to be held in the County on the 4th day of November, 2014, for the purpose of submitting to the voters of the County the question of a special tax to be levied by the County in the amounts and for the purposes hereinafter set forth. The special election called by this resolution shall be consolidated with the elections conducted by the Registrar-Recorder/County Clerk to be held in the County of Los Angeles on November 4, 2014, and the Proposition shall be placed on the same ballot to the extent the elections are concurrent, and the same precincts, polling places, election officers, and facilities shall be used for the elections.

Section 2(a) Commencing with Fiscal Year 2015-2016, an annual special tax to raise revenue to continue funding for grant programs pursuant to the plan of expenditure contained herein is hereby imposed upon all parcels located within the County of Los Angeles. The special tax shall be twenty-three dollars ($23) per parcel to be levied for thirty (30) years through Fiscal Year 2044-2045.

(b) Properties owned by government agencies, such as cities, the County, school districts and special districts, the State or the federal government, will not be subject to the Special Tax except when such property is not devoted to a public use, consistent with Section 3 and/or the statutes applying to possessory interests.

Section 3. All laws and procedures regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, liens and collections for the secured

roll ad valorem property taxes shall be applicable to the collection of the Special Tax. The secured roll tax bills shall be the only notices required for the levying of the Special Tax. The Treasurer and Tax Collector of the County shall collect the Special Tax for the initial Fiscal Year 2015-2016, and for subsequent fiscal years, on the tax roll at the same time and in the same manner, and subject to the same penalties as the ad valorem property taxes fixed and collected by or on behalf of the County. The Department shall establish and administer an appeals process to address and correct potential errors or inequities in the levy of the Special Tax.

Section 4. As used in this resolution, the following terms have the indicated meanings:

"Board" is used as defined in the recitals to this resolution.

"County" is used as defined in the recitals to this resolution.

"Department" is the County Department of Parks and Recreation.

"District" is used as defined in the recitals to this resolution.

"Natural Lands" means an area of relatively undeveloped land which has substantially retained its characteristics as provided by nature or has been substantially restored, or which can be feasibly restored to a near-natural condition and which derives outstanding value from its wildlife, scenic, open space, parkland or recreational characteristics, or any combination thereof.

"Nonprofit Organization" means any charitable organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which has among its purposes the provision of park, recreation or community services or facilities, gang prevention and intervention, tree-planting, or the conservation and preservation of wetlands or of lands predominantly in their natural, scenic, historical, forested or open-space condition, or restoration of lands to a natural, scenic, historical, forested or open-space condition.

"Parcel" means any unit of real property that receives an annual secured property tax bill from the Los Angeles County Treasurer and Tax Collector.

"Park" means a tract of land with scenic, natural, open-space or recreational values, set apart to conserve natural, scenic, wildlife, cultural, historical or ecological resources for present and future generations, and to be used by the public as a place for respite, rest, recreation, education, exercise, inspiration or enjoyment.

"Open space, foothill, mountain, trail, river, wetlands and stream projects" include any of the following: preservation of Natural Lands, scenic vistas and wildlife habitat, development and restoration of mountain and other open space hiking, biking, walking and equestrian trails, restoration of natural vegetation and habitat along rivers and streams, and the provision of recreational opportunities and public access in mountain, foothill, river, stream and wetland areas.

"Projects that increase open space and recreation opportunities in underserved communities" means projects that are located: (1) in census tracts where fifty-one percent (51%) or more of the population have an income that is not greater than eighty percent (80%) of Area Median Income pursuant to the low- and moderate-income household definition under the federal Community Development Block Grant regulations, 24 Code of Federal Regulations, Part 570.3, as may be amended; or (2) in areas where there are fewer than four (4) acres of parkland per one thousand (1,000) residents within a one-half mile radius of a proposed project.

"Public Agency" means any governmental agency established pursuant to the laws of the State that is authorized to acquire, develop, improve and restore real property for beach, wildlife, park, recreation, community, cultural, open space, water quality, or gang prevention and intervention purposes.

"Regional Parks" means especially large parks that include such facilities and/or amenities as: lakes for boating, fishing and/or kayaking; horseback riding; and trails for hiking, bicycling, and/or equestrian use.

"Regional Project" means Regional Parks as well as cultural, zoological, and historically significant sites as well as sites with unique recreational or geologic facilities or characteristics that are of countywide significance.

"Special Tax" is the $23 per parcel, parcel tax proposed to be levied within the County pursuant to this resolution.

"State" is defined as the State of California.

"State Lands Commission" means the Lands Commission of the State of California.

"1992 Order" means the order of the Board, as amended on March 17, 1992, and approved by the voters of the County on November 3, 1992, pursuant to which the District was formed and the first benefit assessment was levied, which will sunset in Fiscal Year 2014-2015.

"1996 Order" means the order of the Board, as adopted on June 18, 1996, and approved by the voters of the County on November 5, 1996, pursuant to which the second benefit assessment was levied, which will sunset in Fiscal Year 2018-2019.

Section 5. EXPENDITURE PLAN

The County has serious unmet needs for park, recreation, youth and senior facilities, and for positive recreational alternatives for at-risk youth to assist in gang prevention and intervention efforts, and contains irreplaceable park, recreation, beach, wildlife and natural open space land.

The Board will allocate proceeds of the Special Tax to improve, acquire and develop park and recreation facilities in neighborhoods throughout the County as follows:

(a) Twenty percent (20%) of the proceeds shall be allocated to cities and unincorporated areas within the County on a per parcel basis.

(1) Each city in the County will be allocated funds from the per parcel grant category based on each city's percentage of the total number of parcels in the County. The purpose of these funds is to ensure that each community throughout the County will benefit from park and recreation facilities and park safety improvements. The governing bodies of each city will allocate these funds pursuant to the provisions of this resolution and in furtherance of its purposes.

(2) The unincorporated areas of the County will be allocated funds from the per parcel grant category based on the unincorporated area's percentage of the total number of parcels in the County. The Board will allocate these funds pursuant to the provisions of this resolution and in furtherance of its purposes.

(b) Fifteen percent (15%) of the proceeds shall be allocated to the County for County parks, beaches and clean water/park projects. These funds shall be used for the acquisition, development, improvement, rehabilitation or restoration of real property for parks and park safety, senior recreation facilities, beaches, recreation, community or cultural facilities, trails, wildlife habitat or Natural Lands.

(c) Thirty percent (30%) of the proceeds shall be allocated to the County for regional projects and for open space, foothill, mountain, trail, river, wetland and stream projects.

(d) Ten percent (10%) of the proceeds shall be allocated to the County for projects that increase open space and recreational opportunities in underserved communities.

(e) Five percent (5%) shall be available as grants on a competitive basis to Public Agencies and Nonprofit Organizations. These funds are designed to meet the wide and varied park, Natural Lands and recreation-related needs in all regions of the County by making funds available through grants to Public Agencies and Nonprofit Organizations on a competitive basis. These funds will be available on a regular basis in accordance with criteria and program guidelines established by the Board. Funds will be available for purposes to be defined by the Board, including but not limited to the following:

(1) Trails: to acquire and develop land for walking, hiking, horse, bicycle and handicapped access trails, for trails that provide vital recreation opportunities in recreation-poor urban communities, improve and develop river trails, connect river, urban and mountain areas, National Forests, State Parks, canyons and regional and local parks throughout the County, and for improvements to and development of public access.

(2) Senior Citizen/Youth Facilities: to acquire, develop, improve and restore senior citizen/youth recreation facilities that serve many communities in all regions of the County.

(3) Urban Tree Planting: to plant trees in public places for urban beautification projects, particularly in heavily urbanized, tree-poor areas of the County.

(4) Graffiti Prevention: to improve and to increase the safety of parks, recreation facilities, and community open space areas by removing and preventing graffiti on public facilities throughout the County.

(5) Rivers and Streams: to develop compatible recreational opportunities and public access, and to improve and restore Natural Lands for wildlife enhancement along rivers and streams and their tributaries throughout the County.

(6) Natural Lands Restoration: to acquire and/or restore Natural Lands throughout the County, including coastal sage scrub, desert, coastal dunes, coastal prairies, chaparral, vernal pools, oak woodlands, forests and native grasslands habitat, for the purposes of protecting and restoring critical natural resources of the County.

(f) Fifteen percent (15%) for Maintenance and Servicing. These funds shall be set aside and designated as the maintenance and servicing amount, and shall be used only to maintain and service capital outlay projects funded by the District pursuant to the 1992 Order and the 1996 Order, and by the Board pursuant to this resolution.

(g) Five percent (5%) for Administration. These funds shall be designated to fund the administrative functions of the unit within the Department established pursuant to Section 20(j).

Section 6. The funds made available under subsection (a) of Section 5 shall be awarded as grants to the respective cities and to the County upon review and approval by the Board of application materials demonstrating the entitlement to such funds, including but not limited to authorizing actions by the governing body of the applicant. Governing bodies of the cities and the County may assign the right to apply for funds under subsection (a) of Section 5 to other eligible applicants. The funds identified in subsections (c) and (d) of Section 5 may be awarded by the County to Public Agencies and Nonprofit Organizations for eligible projects at the sole discretion of the Board. The funds identified in subsections (b), (c), (d), and (e) of Section 5 shall be awarded at the sole discretion of the Board in accordance with the provisions for the expenditure of funds allocated for competitive grants pursuant to subsections (a)(2) and (a)(3) of Section 3 of the 1996 Order, as described in Section 24(b) of the 1996 Order.

Section 7(a) The grant funds authorized pursuant to Section 5 shall be subject to Board adopted disbursement guidelines and procedures. The Board shall, in so far as consistent with this resolution, adopt the disbursement guidelines and procedures consistent with the District's existing application and disbursement guidelines and procedures. The Board shall administer the grant application and disbursement program, and all applicants for a grant disbursed pursuant to Section 5 of this resolution shall submit an application to the Board for grant approval. The Board shall annually notify all affected Public Agencies as to the date when funds for grants under this resolution will be available.

(b) A proposed recipient of funds pursuant to this resolution shall obtain the majority vote of its governing body in support of the proposed use of these funds prior to applying to the Board for use of the funds.

Section 8. The minimum amount that an applicant may request for any individual project for grants pursuant to subsection (a) of Section 5 is fifteen thousand dollars ($15,000). Any Public Agency may allocate all or a portion of its per parcel share under subsection (a) of Section 5 to a regional or State project or another neighboring jurisdiction and all Public Agencies shall be encouraged to form partnerships with school districts for park and recreation purposes.

Section 9(a) Individual applications for grants pursuant to subsection (e) of Section 5 shall be submitted to the Board for approval as to conformity with the requirements of this resolution. In order to utilize available grant funds as effectively as possible, adjoining jurisdictions shall be encouraged to combine projects and submit joint applications.

(b) In awarding competitive grants, priority shall be given to those proposals which provide for the employment of youth, and particularly at-risk youth, from the area in which the proposed project is located, or which include or are to be administered by a Nonprofit Organization with a demonstrated history of youth employment, gang prevention and intervention, and training programs for at-risk youth, including local community conservation corps and the California Conservation Corps. Such priority shall give due consideration to the employment of female, as well as male, at-risk youth. In furtherance of this goal, the Board may adopt such rules and regulations, and impose such conditions on the recipients of funds under this resolution as the Board may determine to be necessary or appropriate.

(c) One or more individual jurisdictions may enter into an agreement with one or more Public Agencies or Nonprofit Organizations for the purpose of carrying out a grant pursuant to this Section.

Section 10. No funds authorized under Section 5 may be disbursed to any recipient unless the recipient agrees:

(a) To maintain and operate in perpetuity the property that was acquired, developed, improved, rehabilitated or restored with the funds from this resolution, and the purpose and/or use of the property for such acquisition, development, improvement, rehabilitation, or restoration. The recipient must also enter into a contract with the County whereby the recipient shall agree to comply with all terms of this resolution and any other terms deemed necessary by the County for the effective administration and implementation of this resolution. Said contract shall have no termination date and its provisions shall last in perpetuity. With the prior approval of the Board, the recipient or its successors in interest in the property may transfer the responsibility to maintain and operate the property in accordance with this resolution.

(b) That the use of the property acquired shall be only for the purposes allowed by this resolution and as set forth in any project application approved by the County and to make no other use, sale, lease, or disposition of the property, except as provided in Section 11. Activities which, in the Board's sole discretion, preclude, prevent, or diminish the use(s) for which grant funds were awarded pursuant to this resolution are hereby prohibited. Unless otherwise approved by the Board, in no circumstances may oil, gas, or other mineral extraction

occur on or under any property acquired with funds pursuant to this resolution. An irrevocable deed restriction setting forth the requirements of this resolution shall be recorded on all properties for which funds are awarded pursuant to this resolution. This deed restriction shall provide that the County may enforce the requirements of this resolution, and the contract entered into with the recipient of grant funds, at any time without restriction of any statute of limitations, and that the County shall be awarded its reasonable attorney fees and costs for such enforcement.

(c) That any beach, park, or other public facility acquired, developed, rehabilitated, or restored with funds derived under this resolution shall be open and accessible to the public without discrimination as to race, color, sex, sexual orientation, age, religious belief, national origin, marital status, physical or medical handicap, medical condition, or place of residence, to the extent consistent with the provisions of Section 13 of this resolution. The recipient shall not discriminate against, or grant preferential treatment to, any person or organization seeking to use such facility based upon the place of residence of such person or the members of such organization.

(d) To comply with each applicable requirement of Section 103 and Sections 141 through 150 of the Internal Revenue Code of 1986, as amended, to the extent necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on any bonds, notes, or other evidences of indebtedness issued to finance such disbursement of funds to such recipient.

The conditions specified in subsections (a), (b), (c), and (d) of this Section shall not prevent the transfer of property acquired, developed, improved, rehabilitated or restored with funds authorized pursuant to Section 5 of this resolution from the recipient to another Public Agency or to a Nonprofit Organization authorized to acquire, develop, improve, restore and/or operate real property for park, wildlife, recreation, community, open space or gang prevention and intervention purposes, or to the California Department of Parks and Recreation, National Park Service, or the US Forest Service, provided that approval by the Board is obtained prior to the change and any such successor to the recipient assumes the obligations imposed by this resolution. The successor(s) must enter into a contract with the County of the type described in subsection (a) of Section 10 regarding compliance with the terms of this resolution and said contract shall have no termination date and its provisions shall last in perpetuity.

Section 11(a) Before there is any change in use on or the sale or other disposition of all or any portion of any property acquired, developed, improved, rehabilitated, or restored through a grant pursuant to this resolution, the recipient shall obtain approval by the Board for such change in use or sale or other disposition. The approval of the Board shall be at the Board's sole discretion.

Prior to seeking the Board's approval pursuant to subsection (a) of this Section, if the recipient is a Public Agency, said agency shall hold a public hearing concerning such proposed change of use or sale or other disposition of the grant-funded property. For every recipient requesting a change of use or sale or other disposition of grant-funded property, said recipient must obtain a majority approval vote of its governing body to seek the approval of the Board for the change in use or sale or other disposition of the grant-funded property. Proof of such

majority approval vote must be provided to the Board at the time the recipient makes the request to the Board.

(b) If pursuant to subsection (a) of this Section, the recipient obtains the approval of the Board for a change in use or sale or other disposition of grant-funded property, the recipient shall pay the County an amount equal to the greater of: (1) the amount of the grant including applicable interest; (2) the current fair market value of the grant-funded property; or (3) the proceeds from the change of use, or sale or other disposition of the grant-funded property. Said reimbursement amount shall be available for appropriation pursuant to Section 5 of this resolution.

(c) If after approval by the Board, the property sold or otherwise disposed of is less than the entire interest in the property originally acquired, developed, improved, rehabilitated or restored with the grant, an amount equal to the proceeds or the current fair market value of the property interest sold or otherwise disposed of, whichever is greater, shall be paid to the County and be available for appropriation pursuant to Section 5 of this resolution.

(d) Nothing in this Section shall limit a recipient from transferring property acquired pursuant to this resolution to the National Park Service, a State Resource Agency, the State Park System, or a local agency with or without consideration. The successor must enter into a contract with the transferring recipient whereby the successor shall agree to comply with all terms of this resolution and any other terms deemed necessary by the Board for the effective administration and implementation of this resolution, including, without limitation, a contract that shall have no expiration date and whose terms shall last in perpetuity.

Section 12. All real property acquired pursuant to this resolution shall be acquired in compliance with Chapter 16 (commencing with section 7260) of Division 7 of Title 1 of the California Government Code. Public Agencies and Nonprofit Organizations receiving funds under this resolution shall certify compliance with said Chapter to the County. Funds disbursed to a Public Agency under this resolution may be expended by that receiving Public Agency, or by a joint exercise of powers entity established pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code pursuant to an agreement with such receiving Public Agency.

For purposes of this Section, "acquisition" shall include gifts, purchases, leases, easements, the transfer or exchange of property of like value, transfers of development rights or credits, and purchases of development rights and other interests.

Section 13. Reasonable public access to lands acquired in fee with funds made available pursuant to this resolution shall be provided except where that access may interfere with resource protection. "Reasonable public access" includes, but is not limited to, parking and public restrooms.

Section 14. All funds allocated to projects pursuant to this resolution which include tasks that can be performed by youth, including but not limited to the rehabilitation, restoration and/or development of beach, park, recreation, open space and/or Natural Lands, and recreation

and community facilities, shall be used to the maximum extent feasible to employ youth from the community in which the particular project is being carried out. In furtherance of the goal of increasing employment opportunities for youth, the Board may adopt such rules and regulations, and impose such conditions on recipients of funds received pursuant to this resolution, as the Board may determine to be necessary or appropriate.

Section 15. To the maximum extent feasible, Public Agencies and Nonprofit Organizations shall be encouraged to use funds received pursuant to this resolution to provide funding through agreements with community conservation corps, the California Conservation Corps, and with other community organizations, particularly when youth can be employed to work on restoration or rehabilitation projects being carried out in their own communities. Such agreements shall be entered into solely for the accomplishment of the purposes set forth in this resolution.

Section 16. Prior to recommending the acquisition of lands that are located on or near tidelands, submerged lands, swamp or overflowed lands, or other wetlands, whether or not those lands have been granted in trust to a local Public Agency, any agency receiving funds pursuant to this resolution shall submit to the State Lands Commission any proposal for the acquisition of those lands. The State Lands Commission may, at its discretion, within ninety (90) days after such a submission, review the proposed acquisition, make a determination as to the State's existing or potential interest in the lands, and report its findings to the entity making the submission and to the Board.

Section 17(a) Funds that are granted pursuant to Section 5 for the purposes of development, improvement, rehabilitation and/or restoration shall be expended for these purposes only on lands owned by the applicant Public Agency or Nonprofit Organization or subject to a lease or other interest held by such Public Agency or Nonprofit Organization. If such lands are not owned by the applicant or subject to such other interest held by the applicant, the applicant shall first demonstrate to the satisfaction of the Board that the project will provide public benefits commensurate with the type and duration of the interest in land held by the applicant.

(b) No wetlands or riparian habitat acquired pursuant to this resolution shall be used as a dredge spoil area or shall be subject to revetment which damages the quality of the habitat for which the property was acquired.

(c) Any restoration of natural habitat lands pursuant to this resolution, shall use only species native to California to the maximum extent feasible to the specific watershed of the project. Funds allocated pursuant to Section 5 that are used for landscaping, planting trees or any other planting projects shall use drip irrigation or other water conserving irrigation systems and shall use drought-resistant or xerophytic trees, plants, lawn or sod, except when such use can be shown to be infeasible. When projects involve the rehabilitation of existing irrigation systems or the creation of new irrigation systems, reclaimed water should be used whenever possible and priority shall be given to development of reclaimed water irrigation systems. Any recipient of funds for planting on Natural Lands shall make every effort to use only plant species and vegetation types which are appropriate to the local ecosystem of the site.

(d) Notwithstanding subsection (e) of this Section, the development of recreational resources or facilities pursuant to this resolution shall not degrade the natural values present or being restored along rivers, tributaries and wetlands, nor shall they be used for flood control projects.

(e) Any project funded pursuant to this resolution shall include sufficient funds to mitigate damage done to Natural Lands as a result of said project as otherwise required by law.

(f) No funds shall be used to pay for mitigation which is required to be carried out by state or federal law in connection with a project or activity which is not funded pursuant to this resolution.

Section 18. No provision of this resolution shall be construed as authorizing the condemnation of publicly-owned lands.

Section 19. All land acquired in whole or in part with funds from this resolution shall be purchased from willing sellers, and in no event shall funds allocated to any Public Agency hereunder be used to pay or reimburse the purchase price of land acquired through the exercise of the power of eminent domain.

Section 20(a) The Board shall delegate to the Department the administration of the grant application procedure, and distribution and oversight of all funds for the projects described in this resolution. The Board may also delegate to the Department all other administrative functions that are consistent with, and necessary and appropriate to carry out, the purpose of this resolution.

(b) Consistent with subsection (f) of Section 5, proceeds of the Special Tax shall be used for costs of maintenance and servicing of projects, as those projects are described in that subsection (f), that are funded by grants, whether such projects were funded through the application of cash proceeds from the Special Tax or proceeds of bonds, notes or other indebtedness issued by the Board in accordance with this resolution.

(c) It is the intention of the Board to issue bonds, notes, or other evidences of indebtedness, to fund all or a portion of the cost of projects to be funded pursuant to this resolution. Such bonds, notes, or other evidences of indebtedness may be issued in one or more series at such times and in such principal amounts as the Board may determine in its sole discretion.

(d) The Auditor-Controller of the County shall create a new interest-bearing fund into which the proceeds of the Special Tax authorized herein shall be deposited. The Auditor-Controller of the County may create any other funds, accounts or subaccounts necessary or desirable to account for the funds of this resolution, including the proceeds of any bonds, notes, or other evidences of indebtedness.

(e) No proceeds of any bonds, notes, or other evidences of indebtedness issued shall be used for any operations, maintenance, or servicing purposes, except that such

proceeds may be used to pay all costs incidental to the preparation and issuance of bonds, notes, or other indebtedness.

(f) The amounts of all allocations designated in subsections (a), (b), (c), (d) and (e) of Section 5 are net percentages, and shall not be reduced for administrative costs of the Department.

(g) The Board shall cause an independent financial audit to be conducted annually by an independent auditing firm for the purposes of determining compliance by the County with the terms of this resolution, and to report on the status of all revenues and expenditures as of the end of each fiscal year, including all fund balances; such audit to be completed and such auditor's report to be issued by June 30 of the following year.

(h) The Board shall manage all revenues so as to ensure that the purposes of this resolution are carried out. Pursuant to Government Code section 50075.3, the Auditor-Controller of the County, in conjunction with the Department, shall annually cause to be filed an Annual Report for the entire life of the Special Tax which demonstrates the amount of funds collected and expended pursuant to this resolution, and the status of any project funded pursuant to this resolution. The Annual Report shall be adopted by the Board prior to June 30 of each year. In preparing the Annual Report an independent Financial Consultant shall be consulted for that fiscal year for the purposes of reporting all revenue and expenditures of the Special Tax.

(i) The Board shall comply with the accountability measures pursuant to Government Code section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the Special Tax; (b) a requirement that the proceeds of the Special Tax be applied only to the specific purposes identified in the ballot measure; (c) the creation of an account into which the proceeds of the Special Tax shall be deposited; and (d) an annual report pursuant to Government Code section 50075.3.

(j) The Department shall establish a special unit within the Department designated solely for the purposes of administering the funds collected pursuant to this resolution and/or otherwise carrying out this resolution's intent and purposes, including, without limitation, reimbursing other County departments for costs incurred in the administration of the Special Tax and in carrying out the resolution's intent and purposes. At its discretion, the Department may combine the functions of this special unit with the functions of the District.

Section 21. The Special Tax shall be levied for a period of thirty (30) years beginning with the fiscal year in which such Special Tax is first levied and collected by the County.

(a) In accordance with subsection (f) of Section 5, on an annual basis, fifteen percent (15%) of all proceeds of the Special Tax shall be set aside and designated as the maintenance and servicing amount, and shall be used only to maintain and service capital outlay projects funded pursuant to the 1992 Order, the 1996 Order, and this resolution. Such maintenance and servicing amount of the Special Tax shall be allocated each year as follows: (1) 14.32% of the total maintenance and servicing amount to the County (for the benefit of the Department of Beaches and Harbors (2.41%); Department of Public Works (0.15%); The Ford

Theater (0.18%); The County Museum of Art (0.25%); Department of Parks and Recreation (11.33%) or any other applicable department as determined by the Board); (2) to State and Local Agencies (13.4%) which own and operate public parkland and properties acquired pursuant to this resolution; and (3) except as provided in the next paragraph, to the cities within the County, 72.28% of the total maintenance and servicing amount. Each city will receive a percentage of the 72.28% based on the total number of parcels within the incorporated portions of the County and the total number of parcels within the boundary of each city. Notwithstanding the above, any recipient that has, in the Board's sole discretion, violated any of the terms of this resolution, the 1992 Order, or the 1996 Order, or breached the terms of the contract required in subsection (a) of Section 10, may have its funds withheld until such violation or breach is remedied or cured to the Board's satisfaction.

(b) The allocations described in subsection (f) of Section 5 shall be made only to those recipients which certify that (1) such funds shall be used only for the purposes as set forth in that subsection, and (2) such funds shall be used to pay the incremental cost of maintaining or servicing any project funded pursuant to the 1992 Order, the 1996 Order, or this resolution.

(c) If operation and maintenance and/or ownership of the County's beaches are transferred to a non-County entity in the future, the funds allocated pursuant to this Section for maintenance and servicing of the County's beaches shall be re-allocated by the Board for maintenance and servicing of projects funded by this resolution.

Section 22. [Reserved]

Section 23. In case any provision of this resolution shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions of this resolution shall not in any way be affected or impaired thereby.

Section 24. This resolution shall not take effect unless approved by two-thirds of the qualified voters of the County voting on the matter at a general or special election called by the Board for such purpose. If so approved by the voters, this resolution shall take effect, and the Special Tax shall exist and be deemed approved, all as of the date of the election, without regard to the date of certification of the election results.

Section 25. The officers and employees of the County, are and each of them acting alone is, hereby authorized and directed to take any and all actions which are necessary or desirable to carry out the purposes of this resolution.

Section 26. The Proposition for the County to levy the Special Tax pursuant to this resolution shall appear on the ballot substantially as follows:

SAFE NEIGHBORHOOD PARKS, GANG PREVENTION, YOUTH/ SENIOR RECREATION, BEACHES/WILDLIFE	YES _____ NO _____

PROTECTION MEASURE. To ensure continued funding from an expiring voter-approved measure for improving the safety of neighborhood parks and senior/youth recreation areas; assisting in gang prevention; protecting rivers, beaches, water sources; repairing, acquiring/preserving parks/natural areas; maintaining zoos, museums; providing youth job-training, shall Los Angeles County levy an annual $23/parcel special tax, requiring annual independent financial audits and all funds used locally?	

Section 27. Proclamation. Pursuant to section 12001 of the California Elections Code, the Board of Supervisors of the County of Los Angeles hereby PROCLAIMS that an election shall be held in the County on Tuesday, November 4, 2014, to vote upon the proposed resolution. The polls shall be open from 7:00 a.m. to 8:00 p.m.

Section 28. Election Procedure. All qualified voters residing within the County shall be permitted to vote in the election and in all particulars not recited in this resolution, the election shall be held as nearly as practicable in conformity with the Elections Code of the State of California. The votes cast for and against the measure shall be separately counted and if the measure receives the required number of votes, the Special Tax in the amounts stated in the resolution shall be effective and ratified.

Section 29. Sample Ballot. The Registrar-Recorder County Clerk is instructed to print the entire proposed resolution in the sample ballot.

Section 30. Consolidation. The election called by this resolution shall be consolidated with the other elections conducted by the Registrar-Recorder/County Clerk to be held in the County of Los Angeles on November 4, 2014, and the measure shall be placed on the same ballot to the extent the elections are concluded within the same geographical areas, and in such instance the same precincts, polling places, election officers, and facilities shall be used for the elections.

Section 31. Authority. This resolution is adopted pursuant to section 12001 of the Elections Code and section 25201 of the Government Code. The Executive Officer-Clerk of the Board of Supervisors is ordered to file a copy of this resolution with the Registrar-Recorder at least eighty-eight (88) days prior to the day of the election.

Section 32. The Board is hereby authorized and directed to make any changes to the text of this resolution as may be convenient or necessary to comply with the intent of this resolution, the requirements of elections officials, or otherwise required by law.

Section 33. Based upon all of the facts before it on this matter, the Board finds that the submission of this question of a Special Tax to the voters is not subject to, or is exempt from, the California Environmental Quality Act (CEQA) because it is not a project as defined by 14 California Code of Regulations section 15378(b)(4) relating to the creation of government funding mechanisms which do not involve commitment to any specific project which may result in a potentially significant physical impact on the environment.

The foregoing resolution was on the day of August 5, 2014, adopted by the Board of Supervisors of the County of Los Angeles.

Executive Officer-Clerk of the Board of Supervisors
of the County of Los Angeles

By: _____
Deputy

APPROVED AS TO FORM:

RICHARD D. WEISS
Acting County Counsel

By: _____
Deputy