

## **RESOLUTION NO. 2026 -29**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDESTATES, CALIFORNIA CALLING FOR THE PLACEMENT OF A SPECIAL TAX MEASURE ON THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION BALLOT FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO EXTEND A SPECIAL PARCEL TAX UPON CERTAIN PROPERTY WITHIN THE CITY OF PALOS VERDES ESTATES FOR SIX (6) YEARS, AND TO INCREASE ITS RATE, TO FUND PALOS VERDES ESTATES LAW ENFORCEMENT SERVICES AND TO PAY DOWN CITY UNFUNDED ACCRUED PENSION LIABILITY; REQUESTING THE COUNTY OF LOS ANGELES TO CONSOLIDATE SAID ELECTION WITH THE STATEWIDE GENERAL ELECTION OF EVEN DATE; AND SETTING RULES AND DEADLINES FOR ARGUMENTS AND REBUTTALS FOR AND AGAINST THE MEASURE.**

**WHEREAS**, under Measure "E", passed by Palos Verdes Estates voters in April, 2018, the City currently levies an annual law enforcement services parcel tax at a rate of \$342 per parcel plus 20¢ per square foot of building improvements located thereon; and

**WHEREAS**, the tax started collection on July 1, 2018 and will expire on June 30, 2027, unless extended by voters; and

**WHEREAS**, Measure "E" funds must be spent only on City law enforcement service costs, including police salaries and benefits as well as law enforcement equipment; and

**WHEREAS**, the City Council notes that, unlike other cities in the area, there are very limited numbers of commercial, industrial and institutional properties within the City and, therefore, alternative local revenue sources such as business license taxes, transactions and use (sales) taxes and transient occupancy (hotel) taxes are not practical options to replace Measure "E" revenues and to achieve the goals of the City; and

**WHEREAS**, since Measure "E" was approved by the voters in 2018, cumulative inflation has increased by more than 30 percent, while the tax rates established by Measure "E" have remained unchanged and have not been adjusted for inflation, reducing the purchasing power of Measure "E" revenues and increasing the cost of providing law enforcement and other municipal services; and

**WHEREAS**, Measure "E" currently generates approximately \$5.1 million annually for local law enforcement services; however, the Fiscal Year 2026-2027 Police Department budget is approximately \$8.7 million, and this Measure is intended to provide replacement funding to help maintain existing police department services following the scheduled expiration of Measure "E"; and

**WHEREAS**, the City has experienced increasing costs associated with public safety, fire protection, insurance, retirement obligations, infrastructure maintenance, and

wildfire preparedness and expenditures have grown faster than revenues; and

**WHEREAS**, the City has implemented numerous cost-saving measures, including reductions in sworn and non-sworn Police Department staffing, reductions in contractual expenditures, deferred maintenance and capital improvements, pursuit of grant funding, and use of reserve funds; however, those actions alone do not eliminate the City's long-term funding challenges when Measure "E" expires; and

**WHEREAS**, after reviewing approximately 580 resident survey responses, 329 written comments, and other public input received during the community engagement process, the City Council provided policy direction regarding the preparation of the proposed ballot measure; and

**WHEREAS**, the City Council desires to submit to the voters a ballot measure to extend the parcel tax for six (6) additional years, with a new expiration date of June 30, 2033 and also proposes, starting in fiscal year 2027-2028 (July 1, 2027) to increase the tax rate to \$1,025 per parcel plus 20¢ per square foot of building improvements located thereon, subject to annual 2% automatic increases, until the tax expires; and

**WHEREAS**, the ballot measure also amends the purposes for which parcel tax funds may be spent – the tax funds may be used either for (i) law enforcement services including police salaries and benefits, training of personnel, technology, safety and equipment costs, minor improvements, operation and maintenance of existing facilities (but not new capital facilities acquisition or construction or major facility expansion projects) and (ii) payment of unfunded accrued City pension liability; and

**WHEREAS**, the proposed measure includes additional accountability provisions, including annual public reporting, independent financial audits, oversight by the City's Finance Advisory Committee, restrictions prohibiting revenues from being used for the acquisition, construction, or expansion of new City buildings or major facility expansion projects, and a six-year sunset; and

**WHEREAS**, the parcel tax will be a special tax the proceeds of which are to be deposited into a special City account, created and maintained by the City, and used only for the specific purposes identified above; and

**WHEREAS**, pursuant to California Constitution, Articles XIII A §4, XIII C §2(d), XIII D, §3(a)(2), and California Government Code §§50077, 53722, and 53724, the City may not impose any new, or extend or increase any existing special parcel tax unless and until that tax is submitted to the electorate and approved by an affirmative vote of two-thirds of the qualified electors voting in the election; and

**WHEREAS**, pursuant to California Elections Code §9222 and California Government Code §50075 et. seq., the City Council has authority to place special parcel tax measures on the ballot to be considered at a Municipal Election; and

**WHEREAS**, pursuant to Proposition 62 (California Government Code §53724(c) and (d)), a local tax election may be consolidated with a statewide primary election, a statewide general election, or a regularly scheduled local election at which all of the electors of the local government are entitled to vote, or held on any other election date permitted by law; and

**WHEREAS**, the Statewide General Election for Governor of the State of California and for other Federal, State and local offices, and the City's General Municipal Election are all scheduled for November 3, 2026; and

**WHEREAS**, on July 28, 2026, the City Council held a public hearing after due notice regarding calling for an election on a ballot measure/ordinance approving a new special parcel tax; and

**WHEREAS**, if approved, the current Measure "E" special parcel tax would continue until June 30, 2027, at which point the special parcel tax will be extended at a new rate starting on July 1, 2027 and may be imposed each year thereafter for six (6) years until June 30, 2033; and

**WHEREAS**, this ballot measure and the terms of approval, and the collection and use of the revenues of the special parcel tax are described and provided for in the ordinance to be considered by the qualified voters, attached hereto as Exhibit "A" (the "Measure") and by this reference made an operative part hereof, and in accordance with all applicable laws.

**WHEREAS**, it is desirable that the General Municipal Election be consolidated with the Statewide General Election to be held on the same date and that within the City the precincts, polling places, voting centers and election officers of the two elections be the same, and that the Los Angeles County election department canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election; and

**WHEREAS**, it is also desirable to establish deadlines and rules for the submission of written arguments and rebuttals for and against the Measure in accordance with applicable California Elections Code procedures.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

**SECTION 1. Recitals.** The City Council hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference are made an operative part hereof.

**SECTION 2. Submission of Ballot Measure.** Pursuant to California Constitution, Articles XIII A §4, XIII C §2(d) and XIII D §3(a)(2), California Government Code §§50077, 53722, and 53724, California Elections Code §9222 and any other

applicable requirements of the laws of the State of California relating to general law cities, the City Council, **by a majority vote**, hereby orders the following proposed Measure to be submitted to the voters of the City at the General Municipal Election to be held on **Tuesday, November 3, 2026**.

**SECTION 3. Ballot Question.** The City Council, pursuant to its right and authority, does hereby order that the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 3, 2026, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>"Palos Verdes Estates Law Enforcement Services and Pension Liability Payment Measure.</b><br><br>Shall the measure to maintain Palos Verdes Estates Police Department services and to pay down the City's unfunded accrued pension liability, by extending the City's special parcel tax for 6 years at the new rate of \$1,025 per taxable parcel plus 20¢ per square foot of taxable building improvements, subject to 2% annual adjustment, generating approximately \$8,700,000 annually, subject to annual audits, reporting and citizens' committee oversight, be adopted? | <b>YES</b> |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>NO</b>  |  |

**SECTION 4. Election Procedures.**

- A. The ballots to be used at the election shall be in the form and content as required by law.
- B. Pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide General Election on Tuesday, November 3, 2026, for the purpose of submitting to the voters the question relating to the City's Measure.
- C. The election services which the City of Palos Verdes Estates requests the Registrar of Voters, or such other official as may be appropriate, to perform and which such officer is hereby authorized and directed to perform, if said Board of Supervisors consents, include: the preparation, printing and mailing of sample ballots; the establishment or appointment of precincts, polling places, voting centers, and election officers, the preparation, printing, mailing and furnishing of vote-by-mail ballots, making such publications as are required by law in connection therewith; the furnishing of ballots, voting booths and other necessary supplies or materials for polling places and voting centers; the

canvassing of the returns of the election and the furnishing of the results of such canvassing to the City Clerk of the City of Palos Verdes Estates; and the performance of such other election services as may be requested by the City Clerk.

- D. The City Clerk is authorized, instructed and directed to procure and furnish, or cause to be procured and furnished through the County of Los Angeles, any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.
- E. The polls, vote centers and/or vote-by-mail drop-off boxes shall be open and the procedures for submitting votes-by-mail or votes at polls and vote centers shall be in accordance with those times and procedures established by the County of Los Angeles, except as otherwise provided in the Elections Code of the State of California.
- F. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections in the City.
- G. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form, and manner as required by law.
- H. All ballots shall be tallied at a central counting place and not at the precincts. Said central counting place shall be at a County center as designated by the Registrar of Voters.
- I. The Los Angeles County Registrar of Voters is hereby authorized to canvass the returns of said election.
- J. The City Clerk of the City of Palos Verdes Estates shall receive the canvass from the County as it pertains to the election on the Measures, and shall certify the results to the City Council, as required by law.

#### **SECTION 5. Arguments and Impartial Analysis.**

- A. The City Council authorizes (i) the City Council or any member(s) of the City Council, (ii) any individual voter eligible to vote on the above measure, (iii) a bona fide association of such citizens or (iv) any combination of voters and associations, to file a written argument in favor of or against the Measure, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, which arguments may be changed until and including **August 14, 2026**, after which no arguments for or against the Measure may be submitted to the City Clerk. Arguments in favor of or against the Measure shall each not exceed 300 words in length. Each argument shall be filed with the

City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.

- B. The City Clerk shall comply with all provisions of law establishing priority of arguments for printing and distribution to the voters, and shall take all necessary actions to cause the selected arguments to be printed and distributed to the voters.
- C. Pursuant to Section 9280 of the Elections Code, the City Council directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure. The City Attorney shall transmit such impartial analysis to the City Clerk, who shall cause the analysis to be published in the voter information guide along with the Measure as provided by law. The Impartial Analysis shall be filed by the deadline set for filing of primary arguments as set forth in subsection (A) above. The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Measure is not printed on the ballot, nor in the voter information portion of the sample ballot, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: **"The above statement is an impartial analysis of Measure \_\_\_\_\_. If you desire a copy of the Measure, please call the election official's office at (310) 378-0383 and a copy will be mailed at no cost to you."**
- D. That the provisions of this Section 5 herein shall apply only to the election to be held on November 3, 2026, and shall then be repealed.

#### **SECTION 6. Rebuttals.**

- A. Pursuant to Section 9285 of the Elections Code of the State of California, when the Clerk has selected the arguments for and against the various City initiated measures which will be printed and distributed to the voters, the Clerk shall send copies of the argument in favor of the measures to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk not later than **August 24, 2026**. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.
- B. The provisions of this Section 6 herein shall apply only to the election to be held on November 3, 2026, and shall then be repealed.

**SECTION 7. Placement on the Ballot.** The full text of the Measure shall not be printed in the voter information guide, and a statement shall be printed in the ballot pursuant to Section 9223 of the Elections Code advising voters that they may obtain a copy of the Measure at no cost, upon request made to the City Clerk.

**SECTION 8. Delivery of Resolution to County.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions. The City Council directs the City Clerk to deliver copies of this Resolution, including the Measure attached hereto as Exhibit "A", to the Clerk of the Board of Supervisors of Los Angeles County and to the Registrar of Voters of Los Angeles County.

**SECTION 9. Public Examination.** Pursuant to California Elections Code section 9295, the Measure will be available for public examination for no fewer than ten (10) calendar days. The Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**SECTION 10. CEQA.** The City Council hereby finds and determines that the ballot Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act ("CEQA") and the State CEQA Guidelines, section 15378(b)(5).

**SECTION 11. Severability.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

**SECTION 12. Effective Date of Resolution.** This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** this 28<sup>th</sup> day of July, 2026.

**CITY OF PALOS VERDES ESTATES:**

Michael Kemps  
Michael Kemps (Jul 30, 2026 17:05:10 PDT)

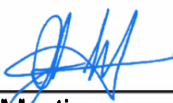
Michael Kemps  
Mayor

**APPROVED AS TO FORM:**

Trevor Rusin  
Trevor Rusin (Jul 28, 2026 15:52:10 PDT)

Trevor Rusin  
City Attorney

**ATTEST:**

  
\_\_\_\_\_  
Janet Martinez

Acting City Clerk

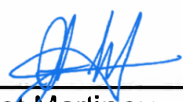
I, HEREBY CERTIFY that the foregoing resolution was duly adopted by the City Council of the City of Palos Verdes Estates at a regular meeting thereof held on July 28, 2026 by the following vote of the Council:

AYES: Kemps, Quinn, Lazzaro

NOES: Lozzi, McGowan

ABSTAIN:

ABSENT:

  
\_\_\_\_\_  
Janet Martinez  
Acting City Clerk

**EXHIBIT "A"**

**ORDINANCE NO. 2026-\_\_\_\_\_**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA, AMENDING CHAPTER 3.36 TO TITLE 3 ("REVENUE AND FINANCE") OF THE PALOS VERDES ESTATES MUNICIPAL CODE TO EXTEND A SPECIAL PARCEL TAX UPON CERTAIN PROPERTY WITHIN THE CITY OF PALOS VERDES ESTATES FOR SIX (6) YEARS, AND TO INCREASE ITS RATE, TO FUND PALOS VERDES ESTATES LAW ENFORCEMENT SERVICES AND TO PAY CITY UNFUNDED ACCRUED PENSION LIABILITY.**

**THE PEOPLE OF THE CITY OF PALOS VERDES ESTATES DO HEREBY ORDAIN AS FOLLOWS:**

SECTION 1. Chapter 3.36 of Title 3 (Revenue and Finance) of the Palos Verdes Estates Municipal Code is hereby amended to read as follows:

**"Title 3. Revenue and Finance**

**Chapter 3.36. LAW ENFORCEMENT SERVICES AND PENSION LIABILITY PAY-DOWN SPECIAL TAX**

**§ 3.36.010. Imposition of tax.**

- A. Pursuant to the provisions of Article 3.7 of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code (Cal. Gov. Code §§53720 through 53730), California Government Code §§50075 et. seq., and the California Constitution, Articles XIII A, Section 4 and XIII D, §3(a)(2), there is hereby levied and assessed a special tax, as defined in Cal. Gov. Code §53721, by the city of Palos Verdes Estates on each parcel of property located within the City's limits for fiscal year 2026-2027 and ending with fiscal year 2032-2033.
- B. For purposes of this chapter, a "parcel of property" or "lot" shall mean any contiguous unit of improved or unimproved real property which lies wholly or partially within the boundaries of the City of Palos Verdes Estates held in separate ownership, as shown on the current applicable assessor's parcel map with an assigned assessor's parcel number, including, but not limited to, any vacant property, commercial property, single-family residential property, multi-family residential property, or any condominium unit as defined in Cal. Civ. Code §783, or any other unit of real property subject to the California Subdivision Map Act (Cal. Govt. Code §§66410 et seq.).
- C. For purposes of this chapter, a "square foot of building improvements" shall mean each square foot of any "structure" "erected" on the parcel of property, as those

terms are defined in Chapter 17.08 of the Palos Verdes Estates Municipal Code, on the lot for improved properties.

**§ 3.36.020. Use of revenue.**

- A. Use of the revenue generated by the parcel tax during fiscal year 2026-2027 is restricted to obtaining, providing, operating, and maintaining local and independent community based law enforcement services throughout the entire city, which shall include paying the salaries and benefits of police personnel, upgrading technology and safety equipment, maintaining response times, paying for any such other necessary law enforcement expenses and paying the direct costs in levying this tax.
- B. Use of the revenue generated by the parcel tax during fiscal years 2027-2028 through 2032-2033 is restricted to the following:
  - 1. Each fiscal year, \$1,000,000 shall be used to pay down the City's Unfunded Accrued Liability to CalPERS for the City's CalPERS defined benefit pension plans for municipal employees, as outlined in the City's Pension Funding Policy adopted by City Council Resolution No. 22-14, as it may be amended from time to time. Revenue from this tax may be used to either (i) make additional discretionary payments to CalPERS to further reduce the City's Unfunded Accrued Liability, (ii) fund an Internal Revenue Code section 115 trust to pre-fund City pension costs and other post-employment benefits (OPEB), or (iii) fund any other appropriate financing vehicle recommended by the City's Finance Advisory Committee and approved by the City Council to further reduce the City's Unfunded Accrued Liability to CalPERS.
  - 2. The revenue remaining after the \$1,000,000 allocation is made pursuant to paragraph (1) shall be used for the purposes of obtaining, providing, operating, and maintaining local and independent community based law enforcement services throughout the entire city, which shall include paying the salaries and benefits of police personnel, upgrading technology and safety equipment, maintaining response times, paying for any such other necessary law enforcement expenses and paying the direct costs in levying this tax. The revenue may be used for the maintenance, repair, operation and minor improvement of existing law enforcement capital facilities, but may not be used to acquire or lease real property or to construct, reconstruct, improve, maintain or operate any new or expanded law enforcement capital facilities.
- C. The revenue from this chapter shall be used only for the purposes identified in subsections A and B of this section.

- D. The city finance director shall create a separate account into which all revenue raised by this chapter shall be deposited and used only for the specific purposes identified above.
- E. The city finance director shall file a report with the city council no later than July 1, 2027, and at least once a year thereafter which shall contain both of the following: (1) the amount of funds collected and expended under this chapter; and (2) the status of any project required or authorized to be funded to carry out the purposes set forth in subsections A and B of this section.

**§ 3.36.030. Calculation of amount.**

- A. The tax imposed by this chapter shall be a tax upon each taxable lot and square foot of building improvements on a parcel of property and the tax shall not be measured by the value of the property or the size of the parcel.
- B. For fiscal year 2026-2027, the annual amount of the special tax shall be determined for each parcel of property by calculating the following sum: (1) the amount of three hundred forty-two dollars (the "base amount") for each lot within such parcel of property, plus twenty cents (the "improvement amount") for each square foot of building improvements located on such parcel of property as of January 1, 2026.
- C. For fiscal year 2027-2028, the maximum annual amount of the special tax for each parcel of property shall be determined by calculating the following sum: (1) the amount of one thousand twenty-five dollars (the "base amount") for each lot within such parcel of property, plus twenty cents (the "improvement amount") for each square foot of building improvements located on such parcel of property as of January 1, 2027.
- D. The maximum base amount and improvement amount established by subsection (C) shall be increased in fiscal year 2028-2029 and each fiscal year thereafter by two percent (2%) annually until this tax sunsets in fiscal year 2032-2033.

**§ 3.36.040. Determination of lots and square footage of building improvements.**

The records of the city of Palos Verdes Estates shall be utilized to determine the number of lots within any parcel of property. The maps and records of the Los Angeles County assessor shall be used to determine the amount of square footage of building improvements located on a parcel of property; provided, however, that the records of the city of Palos Verdes Estates building department or any other available objective data may be utilized as necessary should the assessor's records be incomplete, inaccurate, or missing, or there be a discrepancy between the records of the assessor and the actual amount of square footage of building improvements on a parcel of property.

**§ 3.36.050. Exempt property.**

The special parcel tax shall be assessed to the owner of each taxable parcel of residential, commercial or institutional property within the City, unless the owner is by law exempt from taxation as herein provided. The special tax shall not be imposed upon any person, entity, parcel, or property as to whom or which it is beyond the power of the City to impose the parcel tax herein provided; or upon a federal or state governmental agency, the City, any local public agency, or any parcel of property which is exempt from *ad valorem* taxes by any other applicable law.

**§ 3.36.060. Time and method of payment of special tax.**

- A. The special tax shall be due in two equal installments in accordance with the collection procedures of the Los Angeles County tax collector, and shall be collected in the same manner, subject to the same penalties and interest, sale and lien priority in case of delinquency, and on the same applicable dates as established by law for the due dates for *ad valorem* property taxes and the other charges and taxes fixed and collected by the county of Los Angeles on behalf of the city of Palos Verdes Estates. Such collection procedures include the exercise of all rights and remedies permitted by law to make corrections, including, but not limited to, the issuance of amended or supplemental tax bills), as such procedure may be modified by law or by the Board of Supervisors of the County of Los Angeles from time to time. The county of Los Angeles may deduct its reasonable costs incurred for such services before remittance of the balance to the city of Palos Verdes Estates.
- B. The special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel of property upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall until paid constitute a personal obligation to the city of Palos Verdes Estates by the person(s) who own(s) the parcel of property on the date said special tax is due. Any person owing money under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery for such amount.

**§ 3.36.070. Administration of tax.**

The city council, by resolution or ordinance approved by not less than three affirmative votes, is empowered:

- A. To establish the amount of the special tax levy annually each fiscal year in amounts not to exceed the maximum amounts specified in Palos Verdes Municipal Code (PVEMC) §3.36.030.
- B. To sit as a board of equalization under procedures to be adopted by the city council to equalize inequities and reduce hardships created by the literal application of this chapter, and such shall be deemed an administrative remedy;

- C. To annually provide an official assessment book designating the actual tax levy on each parcel of property and to place the same on file in the office of the city clerk. In connection therewith, in those instances where building improvements are located on more than one lot within a parcel of property, the city council may designate a single one of such lots as the lot upon which such building improvements shall be considered to be located for purposes of administering this chapter;
- D. To make technical amendments to this chapter as necessary to permit the Los Angeles County tax collector or any other duly designated public official to collect the special tax levied by this chapter in conjunction with other county taxes, or in order to assign duties established by this chapter to other officers as otherwise permitted by law, or to modify procedures required by this chapter, for the sole purpose of levying and/or collecting a special tax in an amount not to exceed that permitted by PVEMC §3.36.030 to be used solely for the purposes permitted by PVEMC §3.36.020.

The Finance Director or designee, is hereby authorized to:

- E. Examine assessment rolls, property tax records, records of the Los Angeles County Recorder, Treasurer and Tax Collector, Assessor, and any other records of the County of Los Angeles deemed necessary in order to determine ownership of parcels and computation of the tax imposed by this chapter.
- F. Issue administrative regulations consistent with this chapter for the implementation and interpretation of this chapter.

**§ 3.36.080. Appropriations limits increase.**

Pursuant to Article XIII B of the California Constitution, the appropriations limit for the city of Palos Verdes Estates shall be increased by the maximum projected aggregate revenue to be collected by levy of this special tax, as determined by PVEMC §3.36.030, in each of the years in which this chapter remains in effect.

**§ 3.36.090. Unexpended revenue.**

Any unexpended revenue raised by the city under this chapter may only be (A) used in the succeeding year for the purposes stated in this chapter by lowering the next year's tax by the amount unexpended, or (B) returned to the taxpayers on the same pro rata basis as originally levied.

**§ 3.36.100. Fiscal accountability.**

The City's Finance Advisory Committee comprised of members appointed by the city council shall meet at least annually to review and audit expenditures of revenues derived from the special tax. The Committee shall verify that the revenue from this tax is being expended for the law enforcement and pension liability pay-down purposes consistent

with this chapter and shall also review the tax revenue's impact on the City's overall pension liability. The results must be included in the city's annual audit and reviewed by the city council at a publicly noticed meeting.

**§ 3.36.110. Severance provisions.**

If any provision(s) of this chapter or the application thereof to any person is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any other provision or application, and to this end, the provisions of this chapter are declared to be severable. The city council and the electorate do hereby declare that they would have adopted this chapter and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, parts or portions thereof be declared invalid or unconstitutional.

**§ 3.36.120. Effective date and expiration.**

If the ordinance codified in this chapter is approved by at least two-thirds of those voters casting ballots on the measure at the election, then this chapter shall become effective ten days following the date the vote is declared by the city council in accordance with Cal. Elec. Code § 9217. This chapter will expire on June 30, 2033; provided, however, that the provisions of this chapter relating to the collection of the special tax and/or the enforcement of any liens for a tax imposed hereunder shall continue until they have been completed.

**§ 3.36.130. Amendment or repeal.**

Notwithstanding the city council's authority as provided in PVEMC §3.36.070, upon becoming effective, this chapter may only be amended or repealed by approval of two-thirds of the voters casting ballots on such amendment or repealed at a duly called election.

**§3.36.140. No Injunction/Writ of Mandate.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against this City or against any officer of the City to prevent or enjoin the collection under this chapter of any tax or any amount of tax required to be collected and/or remitted.

**§3.36.150. Future Amendment to Cited Statute.**

Unless specifically provided otherwise, any reference to a state or federal statute in this chapter shall mean such statute as it may be amended from time to time; provided, that such reference to a statute herein shall not include any subsequent amendment thereto, or to any subsequent change of interpretation thereto by a state or federal agency or court of law, to the extent that such amendment or change of interpretation would require voter approval under California law, or to the extent that such change would result in a tax

decrease. Only to the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable. For any application or situation that would not require voter approval or would not result in a decrease of a tax, provisions of the amended statute (or new interpretation) shall be applicable to the maximum possible extent. To the extent that the City's authorization to collect or impose any tax imposed under this chapter is expanded or limited as a result of changes in state or federal law, no amendment or modification of this chapter shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this chapter.

**§3.36.160. Refund of Tax, Penalty, or Interest Paid More Than Once; or Erroneously or Illegally Collected.**

When the amount of any tax, penalty, or interest has been paid more than once, or has been erroneously or illegally collected or received by the City under this chapter it may be refunded provided a verified claim in writing therefore, stating the specific ground upon which claim is founded, is filed with the Finance Director within one (1) year from the date of payment. If the claim is approved by the Finance Director, the excess amount collected or paid may be refunded or may be credited against any amounts then due and payable from the person from whom it was collected or by whom paid, and the balance may be refunded to such person, their administrators or executors."

**SECTION 2. Certification.** Following the City Clerk's certification that two-thirds (2/3) of the citizens of Palos Verdes Estates voting on this Ordinance have it, the Mayor shall sign this Ordinance and the City Clerk shall cause the same to be entered in the book of original ordinances of said City.

**PASSED, APPROVED AND ADOPTED** by the People of Palos Verdes Estates this 3<sup>rd</sup> day of November, 2026.

**CITY OF PALOS VERDES ESTATES:**

Michael Kemps

Michael Kemps (Jul 30, 2026 17:06:43 PDT)

Michael Kemps

Mayor

**APPROVED AS TO FORM:**

**ATTEST:**

Trevor Rusin

Trevor Rusin (Jul 30, 2026 15:02:46 PDT)

Trevor Rusin  
City Attorney

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City Clerk