



# LOS ANGELES COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT

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August 11, 2025

TO: The Board of Directors

FROM: Norma E. García-González

SUBJECT: **BIENNIAL TAX RATE ADJUSTMENT**

The 2016 Measure A Resolution (Resolution), which funds the Los Angeles County Regional Park and Open Space District (District), set the rate of the special tax to be levied on all improved parcels in the District to 1.5 cents per square foot, "as adjusted by cumulative increases to the Western Urban Consumer Price Index from July 1, 2017, as established by the United States Bureau of Labor Statistics."

The District previously adjusted the rate of the tax for FY 2023/2024 and FY 2024/2025 to 1.81 cents per square foot of structural improvements. The Consumer Price Index Update Policy (Update Policy), detailed in the Measure A Grants Administration Manual, states that the Measure A special tax rate shall be automatically adjusted every two years to the maximum rate allowed by the Consumer Price Index Update formula. It also provides that your Board may, in any given year, choose to adjust the tax rate to a rate less than the maximum.

In accordance with the Resolution and Update Policy, the tax rate for FY 2025/2026 and FY 2026/2027 will be adjusted to a rate of 1.91 cents per square foot of structural improvements. The District will continue to apply such future automatic adjustments to the tax rate biennially, unless your Board directs otherwise.

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