

IMPARTIAL ANALYSIS OF MEASURE GG

By Dawyn R. Harrison, County Counsel

Approval of Measure GG ("Measure") would authorize the Governing Board ("Board") of the Mountains Recreation and Conservation Authority ("MRCA"), to impose a special tax ("Tax") of \$38 per parcel, on all taxable developed real property within the MRCA Community Facilities District No. 2024-2 ("CFD"), a designated portion in the Santa Monica Mountains west of Interstate 405 and east of the City of Calabasas, in the Woodland Hills, Encino, and Tarzan Hillside areas (the "Areas"). The MRCA placed the measure on the ballot by Resolution No. 24-93 "Resolution of the Governing Board of the Mountain Recreation and Conservation Authority Ordering an Election on a Special Tax, Establishing Specifications of the Election Order, and Requesting Consolidation With Other Elections Occurring on Tuesday, November 5, 2024," adopted by Board on July 10, 2024.

Proceeds of the Tax will be used for the purposes of maintaining, improving, servicing, protecting, and preserving open space, parkland, wildlife corridors, natural habitats, lands, water, and facilities, fire protection and park ranger services (the "Services and Facilities") in the Areas, including administrative or incidental costs, but only to the extent that funds are not already available to provide Services and Facilities with the Areas.

Developed parcels subject to the Tax means real property with improvements for residential, commercial or other purposes. The Tax will not be levied on any undeveloped property or non-taxable property in the Areas. A low-income exemption is available as specified in the Measure. The Tax shall be collected annually through the County of Los Angeles ("County") property tax bill in the same manner as the County property taxes are collected, and subject to the same penalties. In the event a property owner within the CFD believes that the portion of the Tax levied on their property is in error, the property owner may file a written appeal by no later than June 30 of the fiscal year in which the levy occurred with the Executive Officer of the MRCA.

Tax proceeds shall be deposited in a separate account in accordance with Government Code section 50075.1. The MRCA will submit an annual report to the Board showing the amount of proceeds collected and expended, and the status of any projects required or authorized to be funded from the Tax in accordance with Government Code section 50075.3. In addition, the Board shall appoint a Citizens' Oversight Committee to review and report annually on the expenditure of the Tax proceeds.

If approved, the Tax will be levied annually beginning in Fiscal Year 2025-26, for a period not to exceed fifteen years. The Tax shall not be increased over time.

This Measure requires a two-thirds (2/3) vote for passage.