

# **IMPARTIAL ANALYSIS OF MEASURE H**

**By Dawyn R. Harrison, County Counsel**

Approval of Measure H ("Measure") would authorize the Governing Board ("Board") of the Mountains Recreation and Conservation Authority ("MRCA"), to impose a special tax ("Tax") of \$65 per year, for a period of not more than fifteen years, on all taxable developed real property within the Mountains Recreation and Conservation Authority Community Facilities District No. 2024-1 ("CFD"), located in the Santa Monica Mountains west of Griffith Park and east of Interstate 405 ("Area"). The MRCA placed the Measure on the ballot by Resolution No. 24-91, "Resolution of the Governing Board of the Mountains 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 the 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, waters and facilities owned, managed or maintained by the MRCA within the Area; financing the acquisition of additional lands and protection of such lands from development in the Area; park ranger patrols and services; fire prevention and fire protection services; and paying any administrative or incidental expenses related to the aforementioned purposes.

Developed parcels subject to the Tax are 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 Area. A low-income exemption is available in accordance with the Measure. The Tax shall be collected annually through the County of Los Angeles 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 approval by two-thirds (2/3) of the qualified voters voting in the election for passage.