# ORDINANCE NO. 1014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, AUTHORIZING A SPECIAL ALL MAIL BALLOT ELECTION TO BE CONDUCTED ON OCTOBER 11, 2016, AND ESTABLISHING PROCEDURES, RULES AND REGULATIONS THEREFOR

WHEREAS, a city charter may provide that the city governed thereunder is authorized to make and enforce all ordinances and regulations in respect to municipal affairs and may provide for, among other things, the conduct of city elections (Cal. Const. art. XI, § 5(a), (b).); and

WHEREAS, Section 102 of the City of Lancaster (the "City") Charter provides that the City may "adopt ordinances establishing procedures, rules or regulations concerning City of Lancaster elections and public officials including but not limited to, the qualifications and compensation of elected officials the method, time and requirements to hold elections, to fill vacant offices and for voting my mail"; and

WHEREAS, Section 102 of the City's Charter also provides that "[u]nless in conflict with ordinances adopted by the City, state law regarding elections shall apply"; and

WHEREAS, notwithstanding those provisions of state law that establish dates for conducting a special all-mail ballot election, the City desires to authorize a Special All Mail Ballot Election be conducted on October 11, 2016.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA DOES ORDAIN AS FOLLOWS:

SECTION 1. In addition to the other dates authorized by state law, the City of Lancaster (the "City") may conduct a Special All Mail Ballot Election on October 11, 2016, if and to the extent the City Council adopts a resolution calling for such election.

SECTION 2. If and to the extent a Special All Mail Ballot Election is called as authorized by Section 1 of this Ordinance, such election shall be conducted pursuant to the rules, procedures and regulations established by state law, including, without limitation, the mail ballot provisions of the Elections Code (Cal. Elect. Code § 4000 *et seq.*); provided, however, that in the event of any conflict or inconsistency between the state law and provisions of this Ordinance, this Ordinance shall control.

SECTION 3. Pursuant to Section 36937 of the Government Code, this ordinance shall take effect immediately.

SECTION 4. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published according to law.

Ordinance No. 1014 Page No. 2 I, Britt Avrit, CMC, City Clerk of the City of Lancaster, do hereby certify that the foregoing ordinance was regularly introduced and placed upon its first reading on the 6<sup>th</sup> day of July, 2016, and placed upon its second reading and adoption at a regular meeting of the City Council on the \_\_\_\_\_ day of \_\_\_\_\_\_, 2016, by the following vote: AYES: NOES: ABSTAIN: ABSENT: ATTEST: APPROVED: BRITT AVRIT, CMC R. REX PARRIS Mayor City Clerk City of Lancaster City of Lancaster STATE OF CALIFORNIA **COUNTY OF LOS ANGELES** }ss CITY OF LANCASTER CERTIFICATION OF ORDINANCE CITY COUNCIL I, \_\_\_\_\_\_ City of Lancaster, California, do hereby certify that this is a true and correct copy of the original Ordinance No. 1014, for which the original is on file in my office. WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this day of \_\_\_\_\_\_, \_\_\_\_\_\_, (seal)



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Date: June 30, 2016

To: Jason Caudle, City of Lancaster

From: Greg Davidson, NBS

Subject: Final Parcel Tax Feasibility

NBS was engaged to assist the City of Lancaster (the "City") with the feasibility of creating a parcel tax for the purchase of land and construction of a homeless facility along with ongoing maintenance of the facility. The City determined the dollar amount of the proposed parcel tax and set the implementation timeline. Based on these initial steps, NBS prepared modelling of the proposed parcel tax and provided the parcel tax features for the City's consideration.

The following is the agreed upon rate structure for the proposed tax measure.

#### Rates

### **Developed Rates:**

Single-family Residential\* \$36 per unit
Multi-family Residential \$36 per unit
Apartments \$36 per unit

Other \$144 per acre or portion thereof,\*\* not to exceed \$1,000 per parcel

#### **Undeveloped Rate:**

Undeveloped Land \$183.60 per parcel\*

\*Calculated at a rate of 5.1 times the amount of residential parcels for modelling purposes.

Parcel Tax Escalation: No parcel tax escalation is proposed.

**Termination of Parcel Tax:** The sunset date will be based on the maturity of bonds (which is anticipated to be 20 years).

Payoff Methodology: The parcel tax may not be paid off.

<sup>\*</sup>Includes 2,040 parcels classified as manufactured homes.

<sup>\*\*</sup>Calculated at a rate of 4.0 times the amount of residential parcels for modelling purposes. Acreage which is not available on Los Angeles County secured property tax roll is determined by Assessor's Parcel Maps.

#### **Exemptions**

Any agency that is exempt from general property taxes is classified as exempt from the parcel tax with the exception of parcels owned by the City, Successor Agency of the Redevelopment Agency, or City Housing Authority.

Parcels with a use code specifying 'government owned property' and parcels owned by churches are classified as exempt.

Parcels owned by schools/universities are considered taxable based on direction from the City. As described above, if the parcel is identified with a use code specifying 'government owned property' then it is classified as exempt, regardless of ownership.

#### **Senior Discount**

A discount of 50% of the parcel tax is proposed for senior citizens who complete the necessary application and receive approval. The City anticipates 20% of the single-family residential parcels and 20% of the multi-family residential units will receive this discount. Based on the parcel data reviewed by NBS, the number of approved applications is estimated to be 8,500.

In order to implement a senior discount program, the City will need to publicize the program and work with the administrator to determine the details of the program including a timeline, application procedures, and criteria for approval.

## **Anticipated Total Annual City-wide Parcel Tax**

For the purposes of calculating the anticipated annual collections, NBS included all parcels within the Tax Rate Areas of the City, based on data provided by the Los Angeles County Auditor-Controller's and Assessor's office. The Los Angeles County secured property tax roll data was used to determine the categorization of parcels.

Based on the details above for the proposed parcel tax, NBS calculates the anticipated annual amount which may be collected from all parcels within the City is shown below.

				Estimated
Property Type	Factor	Rate	Count*	Parcel Tax
Single-family	1.0	\$36 per unit	40,413 parcels	\$1,454,868.00
Multi-family	1.0	\$36 per unit	1,997 units (760 parcels)	\$71,892.00
Apartments	1.0	\$36 per unit	8,268 units	\$297,648.00
Other	4.0	\$144 per acre or portion thereof**	5,039 acres (rounded)	\$476,224.00
Undeveloped Exempt	5.1 0.0	\$183.60 per parcel	9,860 parcels 602 parcels	\$1,810,296.00 \$0.00 <b>\$4,110,928.00</b>
Senior Discount	-50%	\$18 per unit	8,483 parcels/units	(\$152,694.00) <b>\$3,958,234.00</b>

<sup>\*</sup>Based on review of parcels within the Tax Rate Areas in the City and preliminary review of parcel data from the Los Angeles County secured property tax roll.



<sup>\*\*</sup>Proposed parcel tax shall not exceed \$1,000 per parcel.