

Ordinance No. \_\_\_\_\_

An ordinance proposed by initiative petition to add Article 1.22 to Chapter II of the Los Angeles Municipal Code, establishing the “Recreation and Parks Funding Ordinance.”

2025 DEC 15 PM 5:00  
CITY OF LOS ANGELES  
OFFICE OF THE CLERK

**THE PEOPLE OF THE CITY OF LOS ANGELES DO ORDAIN AS FOLLOWS:**

**SECTION 1. Name.**

This ordinance shall be known as the “Recreation and Parks Funding Ordinance.”

**SECTION 2. Findings and Declarations.**

1. The City of Los Angeles park system currently encompasses more than 16,000 acres of land across approximately 500 parks, ranging from parks like Echo Park and Sepulveda Basin to iconic sites like Venice Boardwalk, Griffith Observatory and the Greek Theater.
2. To better understand the gaps and needs in the park system, the City of Los Angeles Department of Recreation and Parks (the “Department”) undertook a comprehensive Park Needs Assessment (“PNA”). The draft PNA was released to the public in September 2025.
3. Over 100,000 Angelenos participated in the development of the PNA through direct engagement at over 70 in-person events and through online outreach that included online surveys, a statistically valid survey, community meetings and pop-up events around the City, interest group meetings, events hosted by community partner organizations, youth workshops and events, and equity sessions.
4. The draft PNA brought to light where current resources fall short: Per the PNA, at \$92 per-capita park investment, the City of Los Angeles invests less in parks per capita than peer cities (San Francisco, San Diego, Dallas, Chicago, New York and Washington D.C.) which average \$283 per capita. While the City’s operating budget grew by 68% between FY 2009 and FY 2023, the Department’s operating budget grew by less than half as much (35%) over the same period after accounting for General Fund reimbursements. The City’s recreational facilities and parks have received charter-mandated funding since 1925, but the effective rate is just 3.25¢ per \$100 in assessed property value—which has remained largely unchanged since the 1930s and 40s.

5. Per the PNA, since the 2009 Recession, the majority of the increase to the Department's budget has been directed toward reimbursements of the City's General Fund for utilities, trash collection and other City services rather than directly supporting park maintenance and services. During this time, when adjusted for inflation, the Department's budget effectively shrunk.
6. Notwithstanding the Department's contributions to the General Fund and other services, the PNA makes clear funding has decreased for the people who keep our parks clean safe and welcoming. The Department lost 28% of its full-time staff and 9% of part-time staff between FY 2008 and FY 2025. The team that cares for our parks, keeps facilities open and operates year-round programming for families continues to shrink.
7. Per the PNA, a \$14.76 billion one-time capital need is projected to address deferred maintenance and improve the City's park system to the level of comparable cities.
8. Over the past ten years, the City of Los Angeles dropped from 49th to 90th in Trust for Public Land's annual ParkScore ranking of the 100 largest cities in the country.
9. The Trust for Public Land's 2025 Park Score Special Report states, "While the city's large natural areas are a strength for L.A.'s overall park acreage scores, they don't serve everyone. They're concentrated and not well dispersed, with their locations running along racial and economic lines. Residents in low-income parts of the city and in neighborhoods of color have 70–80 percent less nearby park space than those in predominantly white and high-income neighborhoods."
10. Per the PNA, over 800,000 Angelenos lack park access (having a park within a 10-minute walk of their home) and 3.8 million Angelenos lack sufficient park supply (having at least 3 acres of parkland per thousand residents within a 10-minute walk of their home), and these numbers are projected to grow over the next 25 years. Per the PNA, with no action by 2050, about 100,000 more Angelenos will be lacking in park access and over half a million more Angelenos will be lacking in park supply.
11. Per the PNA, parks in urban-wildland interface areas require enhanced management to address wildfire risk. Nature-based approaches to vegetation management, fuels reduction and habitat restoration can simultaneously improve safety, climate resilience, and ecological health.
12. Per the PNA, expanding partnerships with non-profit organizations and other entities can leverage philanthropic contributions to supplement public funding by providing targeted

investments for specific parks, enhancing programming, and creating innovative stewardship approaches that improve maintenance and community engagement.

13. At the conclusion of 2028, private funds used to directly support and increase citywide youth participation in quality sport and fitness programming will also end. Those funds have been used to increase sports access and opportunities by reducing financial barriers to participation in the City's most economically disadvantaged neighborhoods.
14. In 1996, the voters of the City adopted Proposition K: L.A. For Kids Program (Proposition K) which created a citywide assessment district to fund the acquisition, development, improvement and restoration of parks and recreational facilities in the City and fund City parks. However, the Proposition K program assessment is set to expire in the 2026-27 fiscal year.
15. Given the upcoming expiration of Proposition K, and the needs identified in the PNA, the people of the City propose the placement of the "Recreation and Parks Funding Ordinance" ("Ordinance") before the voters. The Ordinance will, among other things, enact a special transactions and use tax ("special tax") to provide a source of stable funding to supplement and add to the City's appropriations to the Department for addressing needed repairs and renovations; for creating and transforming parks for communities lacking access; for operation, staffing and maintenance of existing and new parks; for park programming, park safety, fire mitigation; and for climate resilience, engagement and planning.
16. The expenditure of funds from the special tax authorized and collected under this Ordinance will be made transparent to the voters through both independent audits and through the establishment of a community oversight committee which will ensure that the revenues from the special tax are used only for the purposes and uses authorized by the voters and which will issue reports at least annually.

**SECTION 3.** Article 1.22 is added to Chapter II of the Los Angeles Municipal Code to read:

**Sec. 21.22.1. Title.**

This article shall be known as the "Recreation and Parks Funding Ordinance" (the "Ordinance"). The City of Los Angeles hereinafter shall be called "City." This Ordinance shall be applicable in the incorporated territory of the City in areas under the City's jurisdiction.

**Sec. 21.22.2. Purpose.**

This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To establish a supplemental and additive local funding source for the City of Los Angeles Department of Recreation and Parks for the purposes and uses set forth in this Ordinance, including but not limited to:

1. Ensuring all Park Facilities are clean, safe and in good repair.
2. Creating, transforming, and activating parks and green spaces so all Angelenos can access the social, emotional, physical, and environmental benefits of the outdoors through a local park.
3. Improving park safety and fire and emergency response and mitigating wildfire risks.
4. Providing recreational and enrichment opportunities for children, seniors, and families citywide.
5. Supporting nature-based solutions and multi-benefit projects to protect water and other natural resources, improve safety and climate, and wildfire resilience of an urban-wildland park system in a rapidly changing environment.
6. Creating transparent community oversight of the funding and supporting community engagement and planning.
7. Creating opportunities for state, local, and tribal and Indigenous entities and IRC Section 501(c)(3) nonprofit organizations, to deliver complementary services that support park and natural infrastructure goals.

B. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.91 of Part 1.7 of Division 2 of the Revenue and Taxation Code, which authorizes this City to adopt this tax ordinance provided that a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

C. This ordinance is further adopted pursuant to the City's home-rule authority under Article XI, Section 5 of the California Constitution, which permits municipal taxation for local purposes consistent with applicable law.

D. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those

provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

E. To adopt a retail transactions and use tax ordinance that imposes a tax that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

F. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimizes the cost of collecting the transactions and use taxes, and, at the same time, minimizes the burden of record-keeping upon persons subject to taxation under the provisions of this Ordinance.

G. To ensure that the revenues generated by this Ordinance shall be used exclusively for the purposes and uses and expenditure plan approved by the voters, consistent with this Ordinance, the City Charter, the California Constitution, and applicable law, and that such revenues shall be subject to independent audit and oversight.

### **Sec. 21.22.3. Contract with State.**

Prior to the Operative Date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

### **Sec. 21.22.4. Transactions tax rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-half percent (0.50%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this Ordinance.

**Sec. 21.22.5. Place of sale.**

For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

**Sec. 21.22.6. Use tax rate.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Ordinance for storage, use or other consumption in said territory at the rate of one-half percent (0.50%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**Sec. 21.22.7. Adoption of provisions of State law.**

Except as otherwise provided in this Ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Ordinance as though fully set forth herein.

**Sec. 21.22.8. Limitations on adoption of State law and collection of use taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the

California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In reference to Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word “city” shall be substituted for the word “state” in the phrase “retailer engaged in business in this state” in Section 6203 of the Revenue and Taxation Code and in the definition of that phrase in Section 6203.

1. “A retailer engaged in business in the district” shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds \$500,000.00. For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

**Sec. 21.22.9. Permit not required.**

If a seller’s permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor’s permit shall not be required by this Ordinance.

**Sec. 21.22.10. Exemptions and exclusions.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this subsection, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this subsection, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

**Sec. 21.22.11. Amendments to Revenue and Taxation Code.**

All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided, however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

**Sec. 21.22.12. Enjoining collection forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**Sec. 21.22.13. Non-Supplantation of existing funding.**

It is the intent of this Ordinance that revenues generated by the special tax authorized by this Ordinance shall aim to supplement and not supplant previously existing funding for the Department, including earned revenue, General Fund allocations and the City-Charter -required General Fund allocation. The City Controller shall include in an annual financial report certification as to whether General Fund allocations for the Department have been maintained in compliance with this section and whether revenues generated by this Ordinance have been used solely for the purposes authorized by this Ordinance.

**Sec. 21.22.14. Recreation and Parks special tax account.**

There is hereby established in the City’s Recreation and Parks Fund, as set forth in Section 23.119 of this code, an account called the Recreation and Parks Special Tax Account (“Account”), which shall be maintained by the Department. The Department may establish subaccounts within the Account to the extent needed to account for the uses permitted under this article. Monies of the Account may be deposited in an interest-bearing account. All interest earnings generated by monies of the Account shall be used only for the purpose and uses authorized by this Ordinance.

The revenues collected as a result of this tax may not be used nor appropriated for any use or purpose not specifically identified in this Ordinance. All revenues generated by the special tax authorized by this Ordinance shall be deposited into the Account. Monies deposited in the Account shall not be subject to reversion to the Reserve Fund, established under Charter Section 302. Uses and expenditures of money allocated to the Account shall be governed by and subject to the requirements set forth in Section 21.22.16. Unexpended balances shall remain in the Account and shall continue to be available for authorized uses in subsequent fiscal years until fully expended.

**Sec. 21.22.15. Implementation Plan.**

Within one (1) year of the Operative Date and at five year-intervals moving forward, the Department shall prepare an Implementation Plan supported by public engagement, to guide the use of funds generated by the special tax authorized under this Ordinance. The Implementation Plan shall be divided into two sections.

- A. The first section shall address short-range park stabilization. This portion of the plan shall cover planned expenditures for the first five years after the Operative Date of this Ordinance (“park stabilization period”). This section and period shall be focused

on rebuilding the staff and workforce needed to run programming and operate and maintain the park system safely and address outstanding deferred maintenance, repairs and renovations including the restoration of failed or near failing facility assets (“park stabilization initiatives”). Noting that many of these park stabilization initiatives may not be fully completed during this period, these initiatives must have begun expending funds from the Account within the park stabilization period. However, during this period, the Department retains the flexibility to use the funds to take advantage of opportunities to create new parks and open space through acquisition and development in Highest Priority Sites addressing Park Equity or to address other needs and unique opportunities with approval of the City of Los Angeles Board of Recreation and Park Commissioners.

- B. The second portion shall be regularly updated and shall include, but not be limited to:
1. A long-range capital improvement program, including schedules for major repairs, replacements, and new development;
  2. A workforce and staffing plan that rebuilds and sustains the Department’s operational capacity;
  3. Park Equity goals, metrics, and outcomes—building upon the PNA—to guide investments in existing parks and the creation of new parks; and
  4. Development of, and revisions as needed to the Community Competitive Grant programs to be funded by this Ordinance.

**Sec. 21.22.16. Use of tax proceeds and expenditure plan.**

The revenues generated by the special tax imposed under this Ordinance shall be allocated in accordance with the Implementation Plan sections and as follows:

A. For the first five years after the Operative Date, funds shall be focused on park stabilization consistent with the first section of the Implementation Plan as specified in Sec. 21.22.15 and the allocations in Sec. 21.22.16.E below.

B. The Department shall employ best practices for meaningful community engagement into planning efforts and collaborate with IRC Section 501(c)(3) nonprofit organizations, as well as state, local, and tribal and Indigenous entities located within the City when such partnerships further the purpose and uses of the special tax and expenditure plan.

C. To protect and manage an urban-wildland park system in a changing environment, the Department shall where possible: use nature-based solutions and integrate measures for

water conservation and supply; stormwater capture; fire prevention and wildfire risk reduction; climate resilience; and sustainability into capital projects and planning efforts;

D. To advance Park Equity citywide, the Department shall prioritize Capital Program investments in both existing facilities and new park development towards communities with the greatest Park Equity need, consistent with the PNA prioritization criteria, Los Angeles County Measure A (2016) and California's Statewide Park Development and Community Revitalization Program (SPP). To address Park Equity, no less than fifty percent (50%) of annual Capital Program allocations shall be directed to those Highest-Priority Sites facing Park Supply or Park Access disparities, and which are also either (a) in the top quartile of exposure based on California Communities Environmental Health Screening Tool (CalEnviroScreen) 4.0; (b) identified as a Disadvantaged Community (DAC); or (c) are similarly recognized in successor state planning efforts that consider income, historic underinvestment and environmental and public health.

E. Funds in the Account shall be allocated annually according to the following schedule:

1. **Capital Programs –Forty-five percent (45%)** Funds shall support the protection, creation, transformation, activation, improvement, renovation, restoration, and preservation of parks, open space lands, natural areas, beaches, clean-water resources, and recreational facilities including addressing deferred maintenance. This shall include costs of personnel, materials, supplies, equipment and upskilling and training staff for new opportunities. Where practicable, new park projects shall include community engagement, address fire and climate risk, and include nature-based solutions and multi-benefit elements. Eligible uses include:

- a. Major Capital repairs, renovations, and deferred maintenance projects including Major ADA compliance renovations;
- b. Major equipment replacement and upgrades;
- c. Design, planning, land and equipment acquisition, development and construction activities related to creating or activating new parks or transforming expanding or improving existing parks;
- d. Major multi-benefit projects that provide nature-based solutions and enhance sustainability, climate resilience, habitat restoration, connectivity and biodiversity, drought resilience, stormwater capture, water access, quality and supply and address fire risk;
- e. Community-driven capital initiatives; and
- f. Roadways, pathways, sidewalks, ADA infrastructure, lighting, trails, bridges, rights-of-way, and stairways owned or maintained by the Department to support safe, consistent and multi-modal access to and movement through park spaces.

**2. Operations and Maintenance of Park Facilities– Twenty-five percent (25%).**

Funds shall support the servicing and maintenance of existing and new park facilities, to keep parks clean and safe and keep trash out of parks, local waterways and beaches, and to steward natural resources. This shall include costs of personnel, materials, supplies, and equipment and upskilling and training staff for new opportunities. Eligible uses include but are not limited to:

- a. routine maintenance activities for day-to-day Park Facilities upkeep;
- b. Minor renovations, repairs and equipment replacement;
- c. Maintenance Activities that extend asset life;
- d. Corrective and emergency Park Facilities repairs;
- e. Trash removal, landscaping, janitorial, sanitation, and utilities;
- f. Upgrades to parks to improve Park Facilities, including access and use by users of wheelchairs and other assistive devices, and
- g. Stewardship, restoration, native plant management, and Multi-Benefit maintenance projects.

**3. Park Safety and Recreation Programming – Twenty-five percent (25%).**

Funds shall support Department staffing and programming needed to improve park safety, mitigate, address and respond to wildfire risk and operate park programming, including the costs of supplies, materials and equipment and investments in upskilling and training staff for new opportunities. Eligible uses include but are not limited to:

- a. Park rangers, park safety personnel, and park ambassador staffing;
- b. Fire prevention and mitigation including staffing, training and equipment for brush clearance and hand crews;
- c. Wildland fire management and response; including firefighting and public safety equipment;
- d. Recreational, enrichment and community programs oriented to youth, families and seniors;
- e. Staffing for Community School Parks;
- f. Lifeguards and staffing for pools, beaches and other aquatics facilities;
- g. Mass care, emergency management and preparedness staffing;
- h. Water-quality and access initiatives;
- i. Nature-based education and multi-benefit programs;
- j. Recreational and community programs;
- k. Staffing for museums historic sites, and park cultural programs; and

- I. Partnerships and collaboration with programs operated, managed, supervised or supported by eligible IRC Section 501(c)(3) nonprofit organizations as well as state, local, and tribal and Indigenous entities that support the programming described in this section.

4. **Community Oversight, Engagement and Planning– Five percent (5%).** Funds shall support community engagement, funding the oversight and administration of the Account, and ongoing planning activities. Eligible uses include but are not limited to:

- a. Supporting park advisory bodies and partnerships;
- b. Training, resourcing, and staffing the Community Oversight Committee;
- c. Independent audits of the Account;
- d. Technical assistance and education around Community Competitive Grants opportunities;
- e. Development of assessment and planning documents to guide investments of the Funds in the Account including implementation plans and PNA updates; master plans and system-wide planning;
- f. Creating and facilitating Community Competitive Grants processes;
- g. Creating community-oriented and guided work plans for new investments; and
- h. Department administration of the Account.

5. **Community Competitive Grants.**

To encourage and support partnerships and the use of philanthropic as well as federal, state and other local governmental funds in support of parks and open space, no later than year three (3) after the Operative Date, funds shall be made available for Community Competitive Grants from within the allocations above as follows:

- a. Up to 10% of the Operations and Maintenance of Parks Facilities annual allocation in subsection E.2 above shall be made available to invest in competitive grant programs operated, managed, supervised or supported by eligible IRC Section 501(c)(3) nonprofit organizations, as well as state, local, and tribal and Indigenous entities, to deliver complementary services to support park and nature-based solutions goals related to operations and maintenance such as stewardship, native plant management and nature-based education.

- b. 20% of the Capital Program annual allocation in subsection E.1 above shall be made available to invest in competitive grant programs operated, managed, supervised or supported by eligible IRC Section 501(c)(3) nonprofit organizations, as well as state, local, and tribal and Indigenous entities, to deliver complementary services that support park and natural infrastructure goals related to Capital Program, such as: land acquisition, site transformation, design and development and community engagement for new parks.
- c. Grants funded pursuant to this paragraph shall be awarded by the Department using a transparent, competitive process with multiple solicitations for different project sizes and types. The Department will determine the cycle for such grants and may utilize the current PNA to guide competitive grant funding priorities. Unused competitive grant allocations shall remain available for competitive grants in subsequent years.

**Sec. 21.22.17. Community Oversight Committee.**

A. Committee Established. There is hereby established in the City a community oversight committee to monitor the expenditures of revenue collected pursuant to this Ordinance and to issue reports to the people, the Board of Recreation and Park Commissioners, City Council, and Mayor.

B. Selection of Members. One member of the community oversight committee shall be appointed by the City Controller and two each by the following City officials: the Mayor, the City Council President and the Chair of the City Council's Arts, Parks, Libraries, and Community Enrichment Committee (or successor committee charged with primary oversight for the Department). The committee shall consist of seven (7) members.

In selecting the members of the community oversight committee, the above-named City officials with appointment authority shall endeavor to appoint committee members who reflect the geographic diversity of the City and who represent areas lacking Park Access or Park Supply. There will be one member from each geographic quadrant described in the PNA, and at least four (4) members who live in areas facing Park Access or Park Supply disparities. The City officials with appointment authority, in making their appointments, will consider professional or lived expertise: in tribal and Indigenous issues, park development and finance, access, public health, environmental justice and sustainability, youth programming, and community engagement and organizing or neighborhood governance. Community oversight committee members shall not be current

City employees, officials, contractors or vendors of the City. Past employees, officials or vendors shall be eligible to serve on the committee, provided that there are no conflicts of interest as determined by the City Attorney.

Community oversight committee members shall not include members or appointees serving on existing boards or commissions of the City. Members of the committee shall be appointed for a staggered five (5) year term. No member may serve more than three consecutive five-year terms.

C. Purpose and Jurisdiction. The community oversight committee shall review expenditures of Funds collected pursuant to this Ordinance only to determine whether such funds are to be expended for purposes and uses specified and the expenditure plan and allocations specified in Section 21.22.16 of this Ordinance. The Committee shall issue reports on their findings to the Board of Recreation and Park Commissioners, City Council, and Mayor, at least annually. The committee shall also review implementation plans and may provide recommendations to the Board of Recreation and Park Commissioners regarding adherence with the purposes of the Ordinance and allowable uses and expenditure plan. Committee members shall also review the annual financial or performance audits performed by an independent auditor. The committee shall confine its oversight specifically to revenues generated under this Ordinance. Revenue generated through other sources shall be outside the jurisdiction of the committee.

In order to preserve the integrity and independence of the oversight process, community oversight committee members will not play a formal role in contracting or project management. The community oversight committee shall serve in an advisory-only role and shall have no jurisdiction other than that delegated to it by this Ordinance. The Department shall provide any reasonable administrative or technical assistance required by the committee to fulfill its responsibilities or publicize its findings.

D. Meetings. The community oversight committee shall meet quarterly (or as otherwise provided for in its approved or amended bylaws) with specific meeting dates to be determined by committee members. Where possible, meetings shall be coordinated to avoid duplication of staff and other resources. Community oversight committee meetings are subject to the Brown Act. Meetings must be agendaized and open to the public. Committee minutes and reports are a matter of public record and must be posted on a web site provided by the City. Additional meetings may be scheduled by the committee as necessary. All committee members shall attend training and orientation sessions prior to attending their first regular committee meeting. Committee members are expected to attend all regular meetings. Failure to attend two consecutive meetings may result in

removal from the committee at the discretion of the City official that appointed the member.

E. **Committee Operations.** The community oversight committee will select members to serve as chair and vice chair of the committee. The General Manager of the Department shall appoint a Department employee to serve as secretary of the committee. The secretary shall be responsible for preparing, posting, and distributing agendas and taking minutes at each meeting. Approved minutes shall be made available to the public. Committee decisions, positions, findings, and procedures shall require a simple majority vote of those members in attendance. The quorum requirement for any meeting shall be a majority of committee members.

F. **Vacancies.** A committee member may be removed from the committee by the City official who appointed the member for repeated absence (see subsection D of this section), for malfeasance, for failing to meet the qualifications set forth in this section or for inability or unwillingness to fulfil the duties of a member. In the event of removal, resignation, or death, the City official who appointed the committee member shall appoint a person to fill the vacant seat to serve the remainder of the term.

G. **Miscellaneous.** With the exception of those items specifically addressed in these guiding principles, the committee may draft and adopt its own standard procedures and bylaws by majority vote. All community oversight committee procedures and bylaws remain subject to review and approval by the City Council.

**Sec. 21.22.18. Fiscal accountability provisions.**

The amount generated by this special tax and how it was used shall be included in the annual audit of the City's financial operations by an independent certified public accountant.

**Sec. 21.22.19. Duration of tax.**

The authority to levy the tax imposed by this Ordinance for the uses described herein shall continue until this Ordinance is repealed by the voters.

**Sec. 21.22.20. Program reviews.**

A. **Fifteen-Year Allocation Review.** No later than fifteen (15) years after the Operative Date, the Department shall conduct a review of the funding allocations established in Section 21.22.16.E to determine whether changing conditions and needs merit an adjustment between the funding allocations to achieve the goals of the PNA and purposes

of this Ordinance. The Department shall hold at least four (4) public hearings to gather community input and shall submit any recommendation to adjust for the review of the Community Oversight Committee and the approval of the Board of Recreation and Park Commissioners.

B. Twenty-Five Year Comprehensive Review. No later than twenty-five (25) years after the Operative Date, and every 25 years thereafter, the Community Oversight Committee established under Section 21.22.17 shall conduct a comprehensive review of this Ordinance and issue a public report evaluating:

1. The effectiveness of the special tax in achieving its purpose and uses;
2. The adequacy of revenues generated and progress towards ensuring Park Equity and that all Angelenos have access to the benefit of nature through a local park;
3. Compliance with the non-supplantation provisions of this Ordinance
4. Effectiveness in preparing the park system for increased fire and climate risks;
5. Any recommendations for improvements to the program to address changing needs or future funding mechanisms for the Department, including whether the funding allocations require adjustment and whether future allocation reviews by the Department should occur at regular intervals.

The Committee shall hold at least eight (8) public hearings to gather community input before finalizing the report: at least one in each quadrant of the City, and at least four (4) in Prospective Park Sites as identified in the 2025 PNA. The report shall be submitted to the Mayor and City Council and made publicly available on the City's website.

**Sec. 21.22.21. Severability.**

If any provision, section, subsection, paragraph, sentence, phrase, or word of this Ordinance is rendered or declared invalid, illegal, or unconstitutional by any final action in a court of competent jurisdiction or by reason or any preemptive legislation, such unconstitutionality, illegality or invalidity shall only affect such provision, section, subsection, paragraph, sentence, phrase, or word and shall not affect or impair any remaining provisions, sections, subsections, paragraphs, sentences, phrases, or words, or the application of this Ordinance to any other person or circumstance, and to that end, the provisions hereof are severable. It is hereby declared to be the intention of the People of the City that this Ordinance would have been adopted had such unconstitutional, illegal or invalid provision, section, subsection, paragraph, sentence, phrase, or word not been included herein.

**Sec. 21.22.22. Amendments to this Ordinance.**

Amendments to this Ordinance may be enacted by the City Council without a vote of the people only if: (1) the amendment furthers the purposes of this Ordinance including the allowable uses of the Account; (2) the amendment is recommended by the Community Oversight Committee and the Board of Recreation and Park Commissioners, (3) the proposed amendment has been posted for public review at least 30 days before action; (4) the proposed amendment does not operate to change the rate of the tax imposed by this Ordinance, and (5) the City Council approves the amendment by a two-thirds vote of all members.

**Sec. 21.22.23. Definitions.**

The following words and phrases whenever used in this Ordinance shall be construed as defined in this section:

- A. "Account" shall mean the Recreation and Parks Special Tax Account established under Section 21.22.14 of this Code. All of the proceeds of the special tax authorized and imposed by this Ordinance shall be deposited in this Account.
- B. "Capital" shall mean the addition, rehabilitation, remediation, restoration, improvement, replacement, development, or acquisition of real property, facilities, Major equipment, fixtures, or improvements.
- C. "Community School Parks" shall mean a designated area on a school campus made available for public use for recreation and play during non-school hours, at no cost to the public. A community school park is made possible through a joint collaboration between the Department and the Los Angeles Unified School District (LAUSD) to provide access to school yards during the weekends in park deficient areas of the City.
- D. "Deferred Maintenance" shall mean repair and upkeep of work that has been postponed or delayed, often due to budget constraints.
- E. "Department" shall mean the Los Angeles Department of Recreation and Parks.
- F. "Fiscal Year" shall mean the fiscal year of the City as defined under Section 310 of the City Charter.
- G. "Highest-Priority Sites" shall mean sites identified in the PNA or successor documents as First Priority or Second Priority.
- H. "Major" shall mean an investment from the Account with a total project cost of \$500,000 or more. The \$500,000 threshold shall be adjusted annually for inflation based

on the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles region, rounded to the nearest \$1,000, to ensure the definition remains current over time.

I. “Maintenance Activities” shall mean shorter-term and ongoing efforts focused on preserving the functionality, compliance, and condition of existing assets. Unlike capital projects, they are limited in scope and scale and do not aim to significantly increase a capital asset value or extend its useful life.

J. “Minor” shall mean an expenditure from the Account with a total project cost of \$499,999 or less. The \$499,999 threshold shall be adjusted annually for inflation based on the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles region, rounded to the nearest \$1,000, to ensure the definition remains current over time.

K. “Multi-benefit project” shall mean a project that prioritizes nature-based solutions whenever possible and maximizes or enhances one or more of the following: water conservation and supply, quality, or access; stormwater capture and management; protection or enhancement of the natural environment; wildfire risk reduction; emergency response capacity; carbon sequestration; increases in native plants; increases in shade or tree canopy; habitat restoration, connectivity and biodiversity or climate adaptation.

L. “Nature-based Solutions”: Strategies that protect, restore, and manage natural and working lands, as well as integrate natural processes into the built environment, to sequester carbon, reduce greenhouse gas emissions, and enhance resilience to climate impacts. These solutions include sustainable planning, conservation, land management actions, and design practices that promote biodiversity, adaptation, and long-term environmental health.

M. “Park Facilities” shall mean park and recreational sites in the City that are under the control of the Board of Recreation and Park Commissioners.

N. “Park Access” shall mean the number of people without a park within a 10-minute walk of their homes.

O. “Park Equity” is the right of all Angelenos to have access to a high-quality local park and to address where structural underinvestment in parks and open space has produced differentials in Park Access and Park Supply in underserved communities, particularly those that have been historically disadvantaged.

P. “Park Supply” shall mean the number of park acres per thousand people.

Q. “PNA” shall mean the Department’s 2025 Park Needs Assessment, and subsequent updates or successor plans.

R. “Prospective Park Sites” shall mean square mile grids identified in the PNA where the Department may develop new parks based on two metrics: Park Access and Park Supply. The square-mile grid cells chosen as prospective park sites contain top 25% of residents lacking in either the park access or park supply metrics and which are also either in the top quartile of exposure based on their CalEnviroScreen4.0 (CES) or identified as a Disadvantaged Community (DAC) or successor planning efforts that consider income and environmental and public health.

S. “Prioritization Criteria” shall mean the criteria identified in the PNA to prioritize where the Department should invest resources. These criteria are indicators of need for park investment across the City and will cover topics from park need, park pressure, and conditions of park facilities as well as factors in climate and fire resilience, social and environmental equity, income, public health, resilience, and alignment with other City and County initiatives.

#### **SECTION 4. Conflicting Measures.**

This measure is intended to operate within the limitations of state law governing transactions and use taxes. If this measure and any other City measure appearing on the same ballot each impose a transactions and use tax, and the combined adoption of such measures would cause the total district tax rate applicable within the City to exceed the limitation established by Section 7251.1 of the California Revenue and Taxation Code or any successor statute, then the provisions of this measure shall be deemed to conflict with such other measure(s) to that extent.

Pursuant to Article II, Section 10(b) of the California Constitution, if this measure and any conflicting measure are approved by the voters at the same election, the measure receiving the greater number of affirmative votes shall prevail in all respects. If this measure receives a majority of affirmative votes but fewer than any such conflicting measure, it shall take effect to the extent it may do so without exceeding the statutory limitation or conflicting with the prevailing measure.

#### **SECTION 5. Effective Date; Operative Date:**

This Ordinance shall be effective ten (10) days after the City Council or other governing body certifies that this Ordinance has been duly approved by the voters voting in the election of the measure enacting this Ordinance. The transactions and use tax imposed hereunder shall be operative the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this Ordinance (“Operative Date”) or as otherwise provided by law.

**SECTION 6. Legal Defense.**

If approved by a simple majority of voters, and thereafter challenged in court of competent jurisdiction, the City shall defend this Ordinance in such court of competent jurisdiction. The People of the City by approving this Ordinance by a simple majority of voters hereby declare that the proponent(s) of this Ordinance have a direct and personal stake in defending this Ordinance from constitutional or statutory challenges to this Ordinance's validity or implementation. In the event the City fails to defend this Ordinance, or the City fails to appeal an adverse judgment against this Ordinance, in whole or in part, in any court of competent jurisdiction, this Ordinance's proponent(s) shall be entitled to assert his, her, or their direct personal stake by defending this Ordinance's validity and implementation in any court of competent jurisdiction and shall be empowered by the People through this Ordinance to act as agents of the People of the City, and the City shall indemnify the proponent(s) for reasonable attorneys' fees.

**SECTION 7. Codification; Numbering; Non-substantive Edits.**

If approved by the voters, this Ordinance shall be codified in the City of Los Angeles Municipal Code. The chapter, article, and section numbers set forth in this Ordinance are for reference only and the City Clerk is authorized to assign alternative chapter, article, and section numbers, and to make non-substantive formatting, typographical, and cross-reference corrections as necessary to effectuate this Ordinance without changing its substance.