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**PROPERTY TRANSFER TAX EXEMPTION FOR VICTIMS OF JANUARY
2025 FIRE DISASTER. PROPOSITION TE.**

Shall an ordinance be adopted to provide a one-time exemption from the City's special documentary transfer tax (Proposition ULA) for residential properties that were damaged or destroyed in the Palisades Fire and are sold within five years of the date of the Fire?

DRAFT

ARGUMENT IN FAVOR CHARTER AMENDMENT TE

Los Angeles voters approved Measure ULA to address the homelessness and housing crisis. It was never intended to penalize survivors who lost everything in a declared disaster.

When a fire, earthquake, or other disaster destroys a home or entire community, victims often have no choice but to sell their property to pay expenses, relocate, restore belongings, or recover financially. Requiring them to pay the ULA real estate tax when they have already lost everything - through no fault of their own - only makes a devastating situation worse.

After navigating unimaginable difficulties with insurance companies, skyrocketing rebuilding costs, and uncertain timelines, many fire survivors face an impossible choice: take on costs they cannot afford to rebuild, or sell the property they lost. They should not be further penalized by the ULA tax for circumstances beyond their control.

Providing tax relief to disaster victims is about fairness, compassion, and common sense. It preserves the core purpose of ULA, while recognizing that survivors of catastrophic losses deserve support and flexibility.

This measure does not repeal ULA or create a loophole for investors or speculators. Rather, this narrowly-tailored measure provides a limited, one-time exemption for owners of residential properties, including multi-family buildings, damaged or destroyed in the January 7, 2025 fires.

As Los Angeles has experienced firsthand, disasters can strike any neighborhood. When a disaster is declared, our response should be to help people recover, not impose additional financial burdens at the worst possible moment.

Supporting disaster victims is not a partisan issue. It is a statement that Los Angeles stands with its residents in their greatest time of need.

A **YES** vote preserves the intent of ULA while removing financial barriers to disaster recovery.

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CITY CLERK
ELECTIONS

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CITY CLERK
ELECTIONS

GENERAL MUNICIPAL ELECTION
NOVEMBER 3, 2026
CITY OF LOS ANGELES

Order of Signers for:

☒ Argument in Favor
☐ Argument Against

**BALLOT MEASURE re: PROPERTY TRANSFER TAX EXEMPTION FOR VICTIMS
OF JANUARY 2025 FIRE DISASTER. PROPOSITION 1E.**

Name: Traci Park Name: Karen Bass

Title: Councilmember, 11th District Title: Mayor

Organization: City of Los Angeles Organization: City of Los Angeles

Name: Marqueece Harris-Dawson Name: Monica Rodriguez

Title: Council President, 8th District Title: Councilmember, 7th District

Organization: City of Los Angeles Organization: City of Los Angeles

Name: Ben Allen Name: Jacqui Erwin

Title: State Senator Title: Assemblymember

Organization: State of California Organization: State of California

Name: Nick Melvoin Name: LA/OC Building & Construction Trades Council

Title: Schoolboard Member Title: Ernesto Medrano

Organization: Los Angeles Unified School District Organization: Executive Secretary

Name: Western States Regional Council of Carpenters Name: Pacific Palisades Community Council

Title: Favian Guillen Title: Allison Holdorff Polhill

Organization: Executive Secretary Treasurer Organization: President

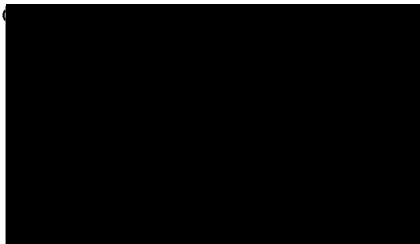
I certify that the above signers have agreed to appear on the ballot in favor/against the proposed measure as indicated above. If there are differences between their title or name as stated above and their individual signed agreements, I certify that I have made the above modifications with their agreement and hereby request that the signers' names and titles appear as listed above. Further, if I am submitting emailed copies of individual signed agreements, I certify that the signatures appearing on the electronic copy were received from the individuals listed.

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New provisions or language added to the Municipal Code or to existing Municipal Code sections are shown in underline type; words deleted from the Municipal Code or from existing Municipal Code sections are shown in ~~strikeout~~ type.

PROPOSITION TE

TEXT OF THE PROPOSED BALLOT MEASURE

Section 1. A new Section 21.9.17 is added to the Municipal Code of the City of Los Angeles, regarding exemptions to the Homelessness and Housing Solutions Tax, to read as follows:

SEC. 21.9.17. EXEMPTION – PALISADES FIRE

(a) The Homelessness and Housing Solutions Tax imposed by Subsection (b) of Section 21.9.2 of this Code shall not apply with respect to any deed, instrument or writing by which any lands, tenements, or other realty sold within the City of Los Angeles shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, provided that:

(1) the land, tenements, or other realty sold within the City of Los Angeles is a residential property damaged or destroyed by the Palisades Fire in January 2025;

(2) the damage or destruction of the residential property described in Subsection (a)(1) is verified by the Department of Building and Safety;

(3) the grantor, assignor, or transferor is the owner or owners of the residential property described in Section (a)(1);

(4) the grantor, assignor, or transferor described under Subsection (a)(3) was the owner or owners of the residential property described in Subsection (a)(1) on January 7, 2025;

(5) the property described in Subsection (a)(1) did not previously obtain an exemption under this Section; and

(6) the property described in Subsection (a)(1) is not otherwise exempt from Subsection (a) of Section 21.9.2 of this Code.

(b) “Damaged” shall have the same application as set forth in Section 16.03 of this Code.

(c) Subsection (a) shall be operative beginning January 7, 2025 through January 6, 2030.

(d) The Director of Finance is authorized and empowered to issue refunds on eligible claims, which are deemed to accrue, for any Homelessness and Housing Solutions Tax imposed pursuant to Subsection (b) of Section 21.9.2 that was paid prior to the effective date of this section, in the manner provided in Section 21.9.10 of this Code. Any time limits set by Section 21.9.10 of this Code with respect to the refunds described herein shall not start to run until the effective date of this section.

Sec. 2. Severability. If any section, subsection, clause, sentence, phrase, or application of this ordinance or any portion thereof is held unconstitutional or invalid by any court or tribunal of competent jurisdiction, the remaining sections, subsections, clauses, sentences, phrases,

portions, or applications of this ordinance shall remain in full force and effect, and to this end the provisions of this ordinance are severable. In addition, the voters declare that they would have passed all sections, subsections, clauses, sentences, phrases, portions, and applications of this ordinance without the section, subsection, clause, sentence, phrase, portion, or application held unconstitutional or invalid.

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