

**RESOLUTION OF THE LOS ANGELES CITY COUNCIL
SUBMITTING A BALLOT MEASURE TO THE VOTERS OF THE CITY OF
LOS ANGELES AND REQUESTING THE LOS ANGELES COUNTY BOARD OF
SUPERVISORS TO CONSOLIDATE THE ELECTION FOR THE BALLOT MEASURE
WITH THE STATE GENERAL ELECTION TO BE HELD ON NOVEMBER 3, 2026**

WHEREAS, the City Council wishes to submit a ballot measure to the qualified voters of the City of Los Angeles at a Special Election to be consolidated with the City's General Municipal Election and the State General Election held on November 3, 2026, regarding the following subject: Prop ULA tax exemption for properties damaged or destroyed in the 2025 fire disaster; and

WHEREAS, the City Council wishes to request that the Board of Supervisors of the County of Los Angeles consolidate the City's election for the ballot measure with the State General Election also to be held on November 3, 2026.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The ballot measure attached to this Resolution shall be submitted to the qualified voters of the City of Los Angeles at an election consolidated with the City's General Municipal Election and the State General Election held on November 3, 2026.

Sec. 2. The vote requirement for the ballot measure to pass is a majority of the votes cast.

Sec. 3. The ballot title and question for the ballot measure shall be as follows and shall include a letter designation as determined by the City Council in accordance with applicable City and State law:

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

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?

Sec. 4. The City Clerk is hereby authorized to make technical and formatting adjustments to the attached ballot measure to facilitate presentation in ballot materials.

Sec. 5. The City Clerk is hereby authorized and directed to publish a notice containing the text of proposed City ballot measures and specifying the date of the election for the ballot measures. The notice shall be published once in a newspaper of general circulation in the City of Los Angeles.

Sec. 6. The City Clerk is hereby authorized and directed to publish once in a newspaper of general circulation that copies of voter information pamphlets containing proposed City ballot measures may be obtained upon request in the City Clerk's office. The City Clerk is directed to prepare and keep in the City Clerk's office a sufficient supply of copies of the voter information pamphlets and to distribute them to persons requesting a copy. Further, the City Clerk is authorized and directed to mail copies of the voter information pamphlets to the qualified voters of the City of Los Angeles.

Sec. 7. The City Council respectfully requests the Board of Supervisors of the County of Los Angeles to order the consolidation of the City's election for the ballot measure with the State General Election to be held on November 3, 2026, and to canvass the returns of the election and transmit the certified election results to the City.

Sec. 8. The City Clerk shall administer the filing, printing, and distribution of all items contained in the City's Voter Information Pamphlet as provided in the City Election Code, including impartial summaries, ballot arguments, and rebuttal arguments regarding City ballot measures. In other particulars, the above-described election shall be held and conducted as provided in State Elections Code 10418 and other applicable law for the holding of elections consolidated with the State General Election.

Sec. 9. The City Council requests the Board of Supervisors to fix the costs to be paid by the City of Los Angeles for consolidation of the City's election with the State General Election. The City will reimburse the County for the City's share of the costs incurred in conducting the City's election consistent with the cost estimate provided by the Registrar-Recorder/County Clerk and agreed to between the County and the City.

Sec. 10. The City Clerk shall file a duly certified copy of this Resolution with the Board of Supervisors and County Registrar-Recorder/County Clerk.

I hereby certify that the foregoing Resolution was adopted by the City Council of the City of Los Angeles at its meeting held on _____.

PATRICE Y. LATTIMORE, City Clerk

By _____
Deputy

M:\GENERAL COUNSEL DIVISION\ORDINANCES AND REPORTS\BALLOT MEASURES\FINALS\ULA Palisades
Fire Exemption -- Ballot Resolution.docx

TEXT OF THE PROPOSED BALLOT MEASURE

PROPOSITION ____

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.