

(When required)

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**LOS ANGELES DAILY JOURNAL**

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**PROOF OF PUBLICATION**

(2015.5 C.C.P.)

State of California )  
County of Los Angeles ) ss

Notice Type: ORD - ORDINANCE

Ad Description:  
188506

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the LOS ANGELES DAILY JOURNAL, a newspaper published in the English language in the city of LOS ANGELES, county of LOS ANGELES, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of LOS ANGELES, State of California, under date 04/26/1954, Case No. 599,382. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

02/26/2025

Executed on: 02/26/2025  
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.



Signature



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DJ #: 3899860

Ordinance No. **188506**  
An ordinance adding new Section 21.25.1 to Article 1 of Chapter II of the Los Angeles Municipal Code to provide tax relief to local businesses impacted by the January 2025 wildfires.

**THE PEOPLE OF THE CITY OF LOS ANGELES**

**DO ORDAIN AS FOLLOWS:**

Section 1. Section 21.25.1 is added to Article 1 of Chapter II of the Los Angeles Municipal Code to read as follows:

**SEC. 21.25.1. RELIEF FOR WILDFIRE INTERRUPTION.**

(a) Any taxpayer whose business location was destroyed by the wildfires beginning January 7, 2025, shall be deemed to have terminated such business at such destroyed location on December 31, 2024, subject to the approval of the Director of Finance based upon a written application which shall include proof of such destruction.

(b) Any taxpayer whose business experienced severe economic disruption for a period of not less than forty-five (45) cumulative days as a direct result of the wildfires, between January 7, 2025 through February 28, 2025, shall be deemed to have terminated such business on December 31, 2024, subject to the approval of the Director of Finance based upon a written application which shall include proof of such closure or impact. The Office of Finance shall promulgate rules and guidelines to effectuate Subsection (b).

(c) Upon the resumption of any business by a taxpayer described in Subsections (a) or (b), such business shall be deemed to be a newly established business subject to taxation in accordance with the provisions of Section 21.13, except that the measure of any additional tax for 2025 shall not commence prior to the date such business is resumed.

(d) Any business seeking relief pursuant to this Section shall submit a request to the Director of Finance on or before April 14, 2025.

**Sec. 2. URGENCY CLAUSE.** The City Council finds and declares that this ordinance is required for the immediate protection of the public peace, health, and safety for the following reasons: National, state, and local emergencies have already been declared in relation to the wildfire that impacted parts of the City of Los Angeles in January 2025. City Councilmembers require immediate changes to the Municipal Code to address and help to alleviate the financial loss incurred by businesses destroyed or otherwise severely impacted by the wildfire events that took place across the City in January 2025. The City Council adopts this ordinance to become effective upon publication pursuant to Los Angeles City Charter Section 253.

**Sec. 3.** The City Clerk shall certify to the passage of this ordinance and have it published in accordance with Council policy, either in a daily newspaper circulated in the City of Los Angeles or by posting for ten days in three public places in the City of Los Angeles: one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall; one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall East; and one copy on the bulletin board located at the Los Angeles County Hall of Records.

Approved as to Form and Legality  
HYDEE FELDSTEIN SOTO, City Attorney  
By DANIEL M. WHITLEY, Deputy City Attorney  
Date February 12, 2025  
File No. 25-0006-S55

The Clerk of the City of Los Angeles hereby certifies that the foregoing ordinance was passed by the Council of the City of Los Angeles, by a vote of not less than three-fourths of all its members.

Holly L. Wolcott, City Clerk  
Ordinance Passed February 18, 2025  
Karen Bass, Mayor  
Approved February 24, 2025  
2/26/25

DJ-3899860#