

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: August 20, 2024

MEMORANDUM NO. 24-016

TO: All City Office / Department Heads

FROM: Rick Cole, Chief Deputy Controller 

**SUBJECT: DEPARTMENT HEAD REFUND AUTHORITY INCREASED TO \$63,476
FOR FISCAL YEAR 2024-25**

Los Angeles Municipal Code Sections 22.12(a) and 22.13(a) authorize the head of any department or office to approve refunds of tax, license fee, permit fee or application fee without the prior approval of the City Council, if such refund does not exceed \$29,457.

Los Angeles Municipal Code Sections 22.12(c) and 22.13(e) further provide that the \$29,457 limit shall be subject to adjustment at the beginning of each fiscal year after 1995-96. The adjustment shall be based upon the Consumer Price Index for all urban consumers for the Los Angeles area published by the United States Department of Labor, Bureau of Labor Statistics. Furthermore, the Controller shall calculate the adjustment in accordance with the methodology used to calculate monetary limits for intra departmental fund transfers pursuant to Charter Section 343(c) and shall notify department heads in writing of the adjusted monetary limit.

Executive Directive No. FM-1 dated May 14, 2002 establishes the procedure for implementing Charter Section 343. In accordance with said Directive, the limit of department head refund authority is increased from FY 2023-24 amount of \$61,379 to \$63,476.

If you have any questions, please contact Director of Financial Analysis and Reporting Rahoof Oyewole at (213) 978-7203.