

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

172C



**FROM:** Executive Office

**SUBMITTAL DATE:**  
August 18, 2003

**SUBJECT:** Resolution No. 2003-428 Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the City of Riverside – LAFCO 2003-14-1

**RECOMMENDED MOTION:** That the Board of Supervisors adopt Resolution No. 2003-428, Determining the Amount of Property Tax Revenue to be Exchanged between the County of Riverside and the City of Riverside based on the agreement between the parties as stated therein.

**BACKGROUND:** The City of Riverside has filed a proposal with the Local Agency Formation Commission (LAFCO) to annex unincorporated territory into the City [LAFCO 2003-14-1]. Prior to LAFCO proceeding with a public hearing to consider the proposal, an exchange of property tax revenue between the two agencies responsible for public services must be negotiated. Representatives of each of the affected agencies have met and negotiated an exchange of property tax revenue to become effective for tax purposes beginning July 1 of the subsequent calendar year following the date of annexation of the area described as "Annexation No. 96 – located south of Van Buren Boulevard, north of Lurin Avenue, east of Chicago Avenue, and west of Coyote Bush Road."

Departmental Concurrence

As stated in the attached resolution, the City of Riverside shall assume the responsibility for all other general municipal services to the area to be annexed as required by law or presently provided throughout the City, and for such service shall receive 25% of that portion of the property tax revenue generated within the territory to be annexed.

*Katherine Gifford*

Katherine Gifford  
Senior Management Analyst

**FINANCIAL DATA**

Current F.Y. Total Cost:	\$ N/A	In Current Year Budget:	N/A
Current F.Y. Net County Cost:	\$ N/A	Budget Adjustment:	N/A
Annual Net County Cost:	\$ N/A	For Fiscal Year:	N/A

**SOURCE OF FUNDS:** N/A

Positions To Be Deleted Per A-30	<input type="checkbox"/>
Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION: APPROVE**

**County Executive Office Signature**

*Barbara Hummer*

- Policy
- Consent
- Policy
- Consent
- Dept't Recomm.:
- Per Exec. Ofc.:

**Prev. Agn. Ref.:**

**District: 1**

**Agenda Number:**

2  
3 RESOLUTION NO. 2003-428  
4 DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE  
5 TO BE EXCHANGED BETWEEN THE COUNTY OF RIVERSIDE  
6 AND THE CITY OF RIVERSIDE RELATING TO  
7 ANNEXATION NO. 96 TO THE CITY OF RIVERSIDE  
8 LAFCO 2003-14-1

9 BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of  
10 California, in regular session assembled on August 26, 2003, that:

11 1. The County of Riverside and the City of Riverside are the agencies whose area of  
12 responsibility for service would be affected by Annexation No. 96 to the City of Riverside.

13 2. Representatives of each of the affected agencies have met and negotiated the  
14 following exchange of property tax revenue to become effective for tax purposes beginning July 1 of  
15 the subsequent calendar year following the date of annexation of the area described as "Annexation No.  
16 96 – located south of Van Buren Boulevard, north of Lurin Avenue, east of Chicago Avenue, and west  
17 of Coyote Bush Road."

18 a. The City of Riverside shall assume the service responsibility for the  
19 suppression and prevention of structural fires in areas to be annexed, for which purpose it  
20 maintains a fire department, and for such service assumption shall receive 100% of that  
21 portion of the property tax revenue generated within the territory to be annexed that is  
22 presently collected by the County of Riverside as a structural fire protection tax.

23 b. The City of Riverside shall assume the service responsibility for the  
24 provision of library services for which it maintains a library system, and for such service  
25 assumption shall receive 100% of that portion of the property tax revenue generated  
26 within the territory to be annexed that is presently collected by the County of Riverside  
27 for provision of library services.

28 c. The City of Riverside shall assume the responsibility for all other general  
municipal services to the area to be annexed as are required by law or presently provided  
throughout the City, and for such service assumption shall receive 25% of that portion of

1 the property tax revenue generated within the territory to be annexed under the ad  
2 valorem tax rate established by Article XIII A of the Constitution of the State of  
3 California, that represents the County of Riverside's share of such property tax revenue.

4 d. The County Auditor shall convert the above-established percentage figures  
5 into actual dollar figures and thereafter allocate such property tax revenue in accordance  
6 with the provisions of Section 95, et seq., of the Revenue and Taxation Code.

7 3. The Board of Supervisors of the County of Riverside hereby agrees to the above  
8 -recited exchange of property tax revenue.

9 4. The Clerk of the Board shall transmit a certified copy of this resolution to each  
10 affected agency, to the Executive Officer of the Local Agency Formation Commission and to the  
11 Auditor of the County of Riverside pursuant to Section 99 of the Revenue and Taxation Code.

12  
13 FORM APPROVED  
COUNTY COUNSEL

14  
15 AUG 19 2003

16 BY   
ASSISTANT COUNTY COUNSEL