

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

607



**FROM:** Economic Development Agency

**SUBMITTAL DATE:**  
November 12, 2003

**SUBJECT:** Resolution No. 2004-36 Transferring of Property Tax Revenue Between County Service Area (CSA) 86 and County Service Area (CSA) 145-LAFCO 2002-01-3.

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Adopt Resolution No. 2004-036; and
- 2) Direct the Auditor-Controller to make the following budget adjustments:
  - Decrease estimated revenues: 23875-908601- 700020 \$3,863.15
  - Increase estimated revenues: 24575-914501-781360 \$3,863.15

**BACKGROUND:** On June 27, 2002, the Local Agency Formation Commission adopted Resolution 18-02 which approved the reorganization to include detachment from CSA 86 and concurrent annexation to CSA 145. The adoption of Resolution 2003-509 directs the Auditor-Controller to transfer property tax revenues generated within CSA 86 annexed territory to the successor entity CSA 145 for use in providing street lighting and park and recreation services to the Menifee Valley area.

Departmental Concurrence

  
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 Bradley J. Hudson, Assistant CEO/EDA

F:\Shared\CSA\CSA 145\tax transfer 86-145 Form 11.doc

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In-Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	YES
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2003-04

<b>SOURCE OF FUNDS:</b> N/A	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input checked="" type="checkbox"/>

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

**County Executive Office Signature** 

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

**Prev. Agn. Ref.:** | **District:** 3 | **Agenda Number:**

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2  
3 RESOLUTION NO 2004-036

4 TRANSFERRING OF PROPERTY TAX REVENUE  
5 FROM COUNTY SERVICE AREA (CSA) 86  
6 TO COUNTY SERVICE AREA (CSA) 145  
7 IN THE MENIFEE VALLEY AREA

8 WHEREAS, on June 27, 2002, the Local Agency Formation Commission adopted  
9 Resolution No. 18-02 Reorganization to Include Detachment from County Service Area No. 86  
10 and Concurrent Annexation to County Service Area No. 145; and

11 WHEREAS, a portion of the *ad valorem* property tax revenues collected within CSA 86  
12 has heretofore been utilized to provide street lighting to CSA 86; and

13 WHEREAS, it is appropriate to transfer those property tax revenues to successor entity  
14 CSA 145 for its use in providing street lighting and park and recreation services to the Meniffee  
15 Valley area; therefore,

16 BE IT RESOLVED AND DIRECTED by the Board of Supervisors of the County of  
17 Riverside, State of California, in regular session assembled on January 6, 2004,  
18 that CSA 145 shall receive one hundred percent (100%) of that portion of the property tax  
19 revenue generated within CSA 86 annexed territory under the *ad valorem* tax rate established by  
20 Article XIII A of the Constitution of the State of California, which represents the respective  
21 shares of CSA 86 of such property tax revenue.

22 BE IT FURTHER RESOLVED AND DIRECTED that the County Auditor shall convert  
23 the above-established percentage figures into actual dollar figures and thereafter allocate such  
24 property tax revenue in accordance with the provisions of California Revenue & Taxation Code  
25 Section 95, *et sequential*.

FORM APPROVED  
COUNTY COUNSEL

DEC 18 2003

26  
27 BY   
28 ASSISTANT COUNTY COUNSEL