

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

834



FROM: Treasurer-Tax Collector

SUBMITTAL DATE:
July 31, 2007

SUBJECT: County Ordinance No. 868

RECOMMENDED MOTION: That the Board of Supervisors introduce and adopt County Ordinance 868, electing to receive pari-mutuel wagering distribution in lieu of taxes or fees.

BACKGROUND: The Southern California Fair located at the Lake Perris Fairgrounds in the City of Perris, is operated by the 46th District Agricultural Association, an institution commissioned by the State of California. The grounds contain a satellite wagering facility where pari-mutuel wagers are placed on horse races. State law allows a percentage of this wagering to be paid and distributed to the County, in lieu of certain taxes and fees as defined in Section 19610.4 of the California Business and Professions Code.

These funds shall be distributed by the Fair on a quarterly basis and administered by the County Treasurer through a designated account within the County General Fund. The in lieu payments submitted will offset County costs of traditional municipal services.

Paul McDonnell, Treasurer-Tax Collector

COUNTY COUNSEL
 JUL 23 2007
 By: D. Hann
 Departmental Concurrence

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:
	Annual Net County Cost:	\$ 0	For Fiscal Year:

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

C.E.O. RECOMMENDATION:

APPROVE

BY: Christopher M. Hans

County Executive Office Signature

- Dept Recomm.: Consent Policy
- Per Exec. Ofc.: Consent Policy

1 d. Treasurer. The Riverside County Treasurer.

2 Section 5. SUSPENSION OF ADMISSION TAXES AND OTHER FEES. The
3 County's election to receive funds from parimutuel wagering conducted at the Fair requires the County to
4 suspend the collection of admission taxes and other fees as set out in Business and Professions Code
5 Section 19610.4

6 Section 6. DISTRIBUTION. The amount deducted pursuant to Section 19610.4 shall
7 be retained by the 46th District Agricultural Fair for payment of this in lieu tax. Payments of the in lieu
8 tax to be made to the County of Riverside, attention Riverside County Treasurer, and placed into a
9 specified fund within the County General Fund to offset the cost of ordinary and traditional municipal
10 services. Payments to be made quarterly in arrears with the first payment commencing July 1, 2007, and
11 continuing thereafter.

12 Section 7. RECORDS. The Fair shall maintain Records of the monies collected for a
13 period of three years from the date of collection. The Records maintained by the Fair may be reviewed or
14 audited by the County after notice to the Fair.

15 Section 8. ADMINISTRATION. The Riverside County Treasurer shall administer
16 this ordinance and oversee the collection of the in lieu fees.

17 Section 9. SEVERABILITY. If any provision of this ordinance or the application
18 thereof to any person, entity, etc. is found to be invalid this shall not affect the provisions of the ordinance
19 that can be given effect.

20 Section 10. TERMINATION. The Fair may rescind this election at anytime by written
21 notice of rescission to the County and submittal of a final accounting to the Treasurer.

22 ///

23 ///

24 ///

25 ///

26 ///

