

**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.

[Handwritten Signature]

Paul McDonnell, Treasurer-Tax Collector

JUL 23 2007
 By: D. Hans
 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
[Handwritten Signature]
BY: Christopher M. Hans

County Executive Office Signature

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

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above ordinance is approved as introduced with waiver of the reading with a correction to change "46th District Agricultural Fair" to "46th District Agricultural Association."

Ayes: Buster, Tavaglione, Stone, Wilson and Ashley
 Nays: None
 Absent: None
 Date: July 31, 2007
 xc: Treasurer, CQB

Nancy Romero
 Clerk of the Board
 By: *[Handwritten Signature]*
 Deputy

Prev. Agn. Ref.:

District:

Agenda Number:

3.46

- b. Parimutuel Wagering. Betting on the outcome of horse races.
- c. In Lieu Tax. Distribution of funds to County in place of other taxes and fees.
- d. Treasurer. The Riverside County Treasurer.

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

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

Section 7. RECORDS. The 46th District Agricultural Association shall maintain Records of the monies collected for a period of three years from the date of collection. The Records maintained by the Fair may be reviewed or audited by the County after notice to the Fair.

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

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

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

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Section 11. EFFECTIVE DATE. This ordinance shall take effect thirty (30) days after its adoption.

BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

By: _____
Chairman

ATTEST:
CLERK OF THE BOARD

By: _____
Deputy

(SEAL)