

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

657



**FROM:** Executive Office

**SUBMITTAL DATE:**  
January 7, 2008

**SUBJECT:** Resolution No. 2008-054 Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the City of Riverside – LAFCO 2007-59-1

**RECOMMENDED MOTION:** That the Board of Supervisors adopt Resolution No. 2008-054, 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 2007-59-1]. 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 previously 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. 107 (Alta Cresta Remainder) – generally described as being south of Van Buren Boulevard, east of Chicago Avenue, west of Barton Road, and north of Mariposa Avenue.

Continued on page 2

FORM APPROVED COUNTY COUNSEL  
BY: Joe S. Rank 1/8/08  
DATE: 1/8/08  
Departmental Concurrence

*Tina Grande*

Tina Grande  
Principal Management Analyst

<b>FINANCIAL DATA</b>	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

<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 type="checkbox"/>

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

BY: *Kathryn Field*  
Kathryn Field

**County Executive Office Signature**

Dept's Recomm.:  Consent  Policy  
Per Exec. Ofc.:  Consent  Policy

**Prev. Agn. Ref.:** | **District:** 1 | **Agenda Number:**

3.5

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 County's property tax revenue generated within the territory to be annexed.

2  
3 RESOLUTION NO. 2008-054

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. 107 TO THE CITY OF RIVERSIDE  
8 LAFCO 2007-59-1

9 BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of  
10 California, in regular session assembled on January 15, 2008, 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. 107 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 the  
15 subsequent calendar year following the date of annexation of the area described as (Alta Cresta  
16 Remainder) – “south of Van Buren Boulevard, east of Chicago Avenue, west of Barton Road, and north  
17 of Mariposa Avenue.”

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 maintains a  
20 fire department, and for such service assumption shall receive 100% of that portion of the property tax  
21 revenue generated within the territory to be annexed that is presently collected by the County of  
22 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 assumption  
25 shall receive 100% of that portion of the property tax revenue generated within the territory to be  
26 annexed that is presently collected by the County of Riverside for provision of library services.

27 c. The City of Riverside shall assume the responsibility for all other general  
28 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 the property tax revenue

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

FORM APPROVED COUNTY COUNSEL  
BY: [Signature] 1/14/07  
JOE S. RANKIN 17 8 DATE