

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



FROM: Executive Office

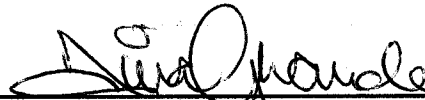
SUBMITTAL DATE:
June 23, 2010

SUBJECT: Resolution No. 2010-220 Determining the Amount of Property Tax Revenue to be Exchanged Between the Banning Library District and the Beaumont Library District – LAFCO 2009-15-5

RECOMMENDED MOTION: That the Board of Supervisors adopt Resolution No. 2010-220, Determining the Amount of Property Tax Revenue to be Exchanged between the Banning Library District and the Beaumont Library District.

BACKGROUND: The Banning Library District has filed a proposal with the Local Agency Formation Commission (LAFCO) to amend their sphere of influence and annex properties currently in the Beaumont Library District territory into the Banning Library District [LAFCO 2009-15-5]. Per the Revenue and Taxation Code Section 99(b)5 the Board of Supervisors, on behalf of the districts, negotiates any exchange of property tax. The Board is required to consult with the affected districts prior to adopting the final tax exchange resolution.

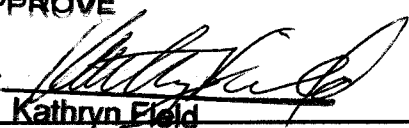
Continued on page 2


 Tina Grande
 Principal 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 **APPROVE**

BY: 
County Executive Office Signature **Kathryn Field**

FORM APPROVED COUNTY COUNSEL
 BY: Dale A. Gardner DATE: 6/30/10

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

Resolution No. 2008-053 Determining the Amount of Property Tax Revenue to be Exchanged
Between the Banning Library District and the Beaumont Library District – LAFCO 2009-15-5
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The attached resolution reflects the negotiated terms agreed to at a meeting between staff from the Executive Office, the 5th Supervisorial District, LAFCO and the executive directors and board members from both of the library districts.

The exchange of property tax revenue will become effective for tax purposes beginning July 1 of the subsequent calendar year following the date of annexation.

RESOLUTION NO. 2010-220

DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE TO BE EXCHANGED BETWEEN THE BANNING LIBRARY DISTRICT AND THE BEAUMONT LIBRARY DISTRICT REORGANIZATION TO INCLUDE ANNEXATION TO BANNING LIBRARY DISTRICT AND CONCURRENT DETACHMENT FROM THE BEAUMONT LIBRARY DISTRICT (PARCELS 1&2), AND ANNEXATION TO BEAUMONT LIBRARY DISTRICT AND CONCURRENT DETACHMENT FROM THE BANNING LIBRARY DISTRICT (PARCEL 3) LAFCO 2009-15-5

WHEREAS, the Banning Library District has filed LAFCO No. 2009-15-5 requesting a reorganization to include annexation to Banning Library District and concurrent detachment from the Beaumont Library District (parcels 1&2), and annexation to Beaumont Library District and concurrent detachment from the Banning Library District (parcel 3), and

WHEREAS, Revenue and Taxation code Section 99(b)(5) directs the Board of Supervisors to negotiate any exchange of Property Tax revenues that affect the service responsibility of one or more special districts, and

WHEREAS, the responsibility for providing library services will rest with the Beaumont Library District and the Banning Library District per the new proposed boundaries;

NOW, THEREFORE, BE IT RESOLVED by the Riverside County Board of Supervisors assembled in regular session on _____, 2010, that:

1. The Banning Library District and the Beaumont Library District are the agencies whose area of responsibility would be affected by LAFCO 2009-5-15.

2. The Banning Library District shall assume the responsibility for all library services within the territory sought to be detached from the Beaumont Library District (parcels 1&2) and for such service shall receive a 100% percentage of that portion of the property tax revenue generated within the territory to be detached that relates to library services; however, the transfer shall be phased in according to the following schedule:

Tax Year	Percentage Transferred
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FORM APPROVED COUNTY COUNSEL
BY *Alisa Gardner* 6/30/10
DATE
ALISA GARDNER

1	2011-2012	0
	2012-2013	20
2	2013-2014	40
	2014-2015	60
3	2015-2016	80
	2016-2017	100

4
5 3. The Beaumont Library District shall assume the responsibility for all library services
6 within the territory sought to be detached from the Banning Library District (parcel 3) and for such
7 service shall receive a 100 percent of that portion of the property tax revenue generated within the
8 territory to be detached that relates to library services.

9 4. The County Auditor shall convert the above-established percentage into actual dollar
10 figures and thereafter allocate such property tax revenue in accord with the provisions of Section 95 et
11 seq. of the Revenue and Taxation Code.

12 5. The Clerk shall transmit a certified copy of this resolution to each affected agency and to
13 the Executive Officer of the Local Agency Formation Commission and to the Auditor of the County of
14 Riverside pursuant to Section 99 of the Revenue and Taxation Code.