

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



977

FROM: Executive Office

SUBMITTAL DATE:
December 7, 2010

SUBJECT: Approval of Resolution No. 2010-235 Redetermining and Amending the Amount of Property Tax Revenue to be Relinquished Annually by the Jurupa Community Services District to the Jurupa Area Recreation and Park District

RECOMMENDED MOTION: That the Board of Supervisors approve Resolution No. 2010-235 redetermining and amending the amount of property tax revenue to be relinquished annually by the Jurupa Community Services District to the Jurupa Area Recreation and Park District.

BACKGROUND: On February 21, 1984, the Board of Supervisors approved Resolution No. 84-075 by which the Board concurred with a tax sharing agreement by and between the Jurupa Community Services District and the then newly established Jurupa Area Recreation and Park District, which succeeded the West Riverside Memorial District. The two districts have negotiated new terms to their tax sharing arrangement, which involves allocation of property tax revenue. Resolution No. 2010-235 provides the Board's concurrence with the amended terms of this agreement.

Denise C. Harden

Denise C. Harden
Principal Management Analyst

FORM APPROVED COUNTY COUNSEL
BY: *Dale A. Gardner* 12/6/10
DATE: _____
DALE A. GARDNER
Departmental Concurrence

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

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*
Christopher M. Hans

County Executive Office Signature

Policy Policy

Consent Consent

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

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RESOLUTION NO. 2010-235

**A RESOLUTION OF
THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
REDETERMINING AND AMENDING
THE AMOUNT OF PROPERTY TAX REVENUE TO BE RELINQUISHED
ANNUALLY BY THE JURUPA COMMUNITY SERVICES DISTRICT
TO THE JURUPA AREA RECREATION AND PARK DISTRICT**

10 **WHEREAS**, in 1983 the Jurupa Community Services District (“CSD”) and the West
11 Riverside Memorial District (“Memorial District”) adopted resolutions petitioning the Local Agency
12 Formation Commission (“LAFCO”) to conduct proceedings to dissolve the Memorial District, to
13 form the Jurupa Area Recreation and Park District (“Park District”), and to transfer the park and
14 recreation functions of the CSD to the Park District, which LAFCO proceedings were known as
15 LAFCO No. 83-76-2 (hereinafter referred to as the “LAFCO Proceedings”); and,

16 **WHEREAS**, the LAFCO Proceedings were approved by LAFCO on February 23, 1984, by
17 adoption of its Resolution No. 12-84 and by the Board of Supervisors of the County of Riverside by
18 adoption of its Resolution No. 84-213 on May 22, 1984; and,

19 **WHEREAS**, in connection with the LAFCO Proceedings, and pursuant to California
20 Revenue and Taxation Code Section 99, the CSD, the Memorial District, and the County approved a
21 negotiated property tax exchange agreement (the “Prior Agreement”) whereby the CSD agreed to
22 provide a flat amount of one hundred twenty-five thousand dollars (\$125,000) per year to the Park
23 District, and whereby under a separate provision the tax base and revenues previously applicable to
24 the Memorial District transferred to the Park District; and,

25 **WHEREAS**, the Prior Agreement was approved by the CSD by adoption of its Resolution
26 No. 490 on January 23, 1984, by the Memorial District by adoption of its Resolution No. 134-84 on
27 January 25, 1984, and by the County Board of Supervisors by adoption of its Resolution No. 84-075
28 on February 21, 1984; and,

29 **WHEREAS**, Revenue and Taxation Code Section 99(k) provides that at any time after a
30 jurisdictional change is effective, any of the local agencies party to the agreement to exchange

1 property tax revenue may renegotiate the agreement with respect to the current fiscal year or
2 subsequent fiscal years, subject to approval by all local agencies affected by the renegotiation; and,

3 **WHEREAS**, the CSD and the Park District (as successor to the Memorial District)
4 renegotiated the Prior Agreement and both desire to implement this renegotiated agreement as
5 amended (the "Amended Agreement"), and the County is willing to implement this Amended
6 Agreement; and,

7 **WHEREAS**, the local agencies affected by the Amended Agreement are the CSD, the Park
8 District, and the County; and,

9 **WHEREAS**, the purpose of this resolution is to approve the terms and conditions of the
10 Amended Agreement;

11 **NOW, THEREFORE, BE IT RESOLVED THAT:**

12 **Section 1.** The Parties agree that in fiscal year 2010-11 the county auditor shall transfer from
13 the secured roll settlement apportionment of the CSD to the secured roll settlement apportionment of
14 the Park District an amount of two hundred fifty-six thousand and thirty-one dollars (\$256,031), and
15 that such transfer shall be made in two substantially equal payments, along with other tax revenue
16 disbursements customarily made by the county auditor in January and May of each year, known as
17 secured settlement apportionments one and two.

18 **Section 2.** The Parties further agree that beginning in fiscal year 2011-12 and continuing
19 each year thereafter in perpetuity, the county auditor shall calculate and transfer from the secured roll
20 settlement apportionment of the CSD to that of the Park District an amount equal to the amount
21 transferred in the prior fiscal year increased or decreased by the percentage change of the given fiscal
22 year's assessor's net equalized roll value of the CSD from the prior fiscal year, and that such transfer
23 shall be made in two substantially equal payments, along with other tax revenue disbursements
24 customarily made by the county auditor in January and May of each year, known as secured
25 settlement apportionments one and two.

26 **Section 3.** If the county auditor makes any mistake in the amount or timing of the
27 transfers to be made under this agreement, the CSD and the Park District agree to release and hold
28 the County harmless from any damages occasioned by such failure; and, in such event, the CSD and
29 the Park District agree that the county auditor shall only be responsible to transfer the appropriate
30 amounts as called for herein, without interest.

1 **Section 4.** The provisions of the Amended Agreement contained in this Resolution shall
2 supersede and replace only that portion of the Prior Agreement pertaining to the annual transfer of
3 \$125,000 from the CSD to the Park District. Provisions of the Prior Agreement providing for
4 transfer of the tax base and tax revenues of the Memorial District to the Park District shall not be
5 affected by this Resolution and shall remain in full force and effect.

6 **Section 5.** This Resolution shall take effect upon its adoption.