

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

201



SUBMITTAL DATE:
September 20, 2012

FROM: Economic Development Agency / Treasurer-Tax Collector /
County Auditor-Controller / County Counsel

SUBJECT: Wildomar Landscape Maintenance District 2006-1 Special Assessment Refunds

RECOMMENDED MOTION: That the Board of Supervisors:

1. Conduct a public hearing and take official notice of the Court of Appeal decision in *Beutz v. County of Riverside*, 184 Cal.App.4th 1516 (2010) judicially invalidating the special assessments levied on behalf of the Wildomar Landscape Maintenance District (Wildomar LMD);

(Continued)



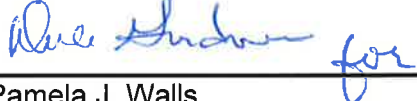
Don Kent
Treasurer-Tax Collector



Robert Field
Assistant County Executive Officer/EDA



Paul Angulo
County Auditor-Controller




Pamela J. Walls
County Counsel

FINANCIAL DATA	Current F.Y. Total Cost:	\$804.94	In Current Year Budget:	No
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2012/13

COMPANION ITEM ON BOARD AGENDA: No

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

C.E.O. RECOMMENDATION: APPROVE

BY: 

County Executive Office Signature Jennifer L. Sargent

FISCAL PROCEDURES APPROVED
 PAUL ANGULO, CPA, AUDITOR-CONTROLLER
 DATE BY: 9/17/12 Paul Angulo
 DALE A. GARDNER
 Departmental COUNCIL/COMMISSION

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

RECOMMENDED MOTION: (Continued)

2. Approve each of the requests for refund of the Wildomar LMD assessment filed with the Clerk of the Board and summarized as Exhibit A based on the fact that said assessment was judicially invalidated and determined to be illegally assessed and levied;
3. Order that monies in the amounts claimed in respect of FY 2006-2007 in each verified claim and totaling \$202.94 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
4. Order that monies in the amounts claimed in respect of FY 2007-2008 in each verified claim and totaling \$204.40 be refunded and paid by warrants drawn upon the appropriate County fund by the County Auditor-Controller;
5. Order that monies in the amounts claimed in respect of FY 2008-2009 in each verified claim and totaling \$208.60 be refunded and paid by warrants drawn by the County Auditor-Controller, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury; and
6. Order that monies in the amounts claimed in respect of FY 2009-2010 in each verified claim and totaling \$189.00 be refunded and paid by warrants drawn by the County Auditor, upon such available funds, if any, as the City of Wildomar may have on deposit in the County Treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the City of Wildomar and on deposit in the County Treasury.

BACKGROUND:

In 2006, the County established the Wildomar LMD consisting of all residential properties in the community of Wildomar in order to pay the annual ongoing costs of refurbishing and maintaining landscaping in four public parks in the community. In FY 2006-2007 and FY 2007-2008, the County levied special assessments on the real property within the LMD. In 2008, the unincorporated community of Wildomar incorporated and the Wildomar LMD was transferred to the City of Wildomar. In FY 2008-2009 and FY 2009-2010 the City of Wildomar levied special assessments on the real property within the LMD.

In 2010, the Court of Appeal in *Beutz v. County of Riverside* judicially invalidated the special assessments levied in the Wildomar LMD and held that those special assessments had been illegally assessed and levied. The trial court found in favor of the County and upheld the assessments. However, while the case was pending on appeal the California Supreme Court reversed the Court of Appeals decision in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431. The Court of Appeal then relied on *Silicon Valley* to reverse the trial court's judgment and invalidated the assessments.

(Continued)

BACKGROUND: (Continued)

The County has since received verified claims for refund of the Wildomar LMD special assessments pursuant to California Revenue and Taxation Code (Code) Section 5096 et seq. A true and correct copy of each of the verified claims is filed with the Clerk of the Board. A spreadsheet summary of the claims is attached as Exhibit A.

Section 5096 of the Code provides that any taxes and assessments paid shall be refunded if they were illegally assessed or levied. In *Beutz*, the Court concluded that the Wildomar LMD special assessments levied in each fiscal year were illegally assessed and levied.

The Code further provides that the County Board of Supervisors receive and hear claims for refunds of taxes and special assessments and, when appropriate, to order refunds of illegally assessed and levied taxes and special assessments. Pursuant to Section 5099 of the Code, the refund ordered by the Board of Supervisors is to include county taxes and assessments as well as taxes and assessments collected by county officers for a city.

In accordance with Section 5101 of the Code, refunds ordered by the Board in respect of county taxes shall be paid by warrant drawn upon the appropriate fund by the County Auditor. Refunds ordered in respect of cities may be paid by a warrant drawn by the County Auditor, upon such available funds, if any, as the city may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

The refunds for the levies from FY 2006-2007 and FY 2007-2008 are to be made by warrants drawn on the appropriate County fund, because the County levied those annual assessments. The refunds for levies from FY 2008-2009 and FY 2009-2010 are to be made by warrants drawn on the funds of the City of Wildomar, because the city levied those special assessments.

Section 5101 of the Code expressly prohibits the county from using its own funds to refund taxes and assessments levied by cities. Accordingly, the county may not use its own funds to pay refunds on behalf of the City of Wildomar.

Therefore, the Board should take official notice of the Court of Appeals decision; approve the requests for refund; order that the refunds for FY 2006-2007 and FY 2007-2008 be drawn upon the appropriate county funds; and order that the refunds for FY 2008-2009 and FY 2009-2010 be drawn upon such available funds, if any, as the City of Wildomar may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to the city and on deposit in the county treasury.

Exhibit A

APN	Name	Address	City, State & Zip	2006	2007	2008	2009	Total Refund
366442015-3	Brandi & Troy Declue	22497 McCormick Ct	Wildomar, CA 92595	29.38	30.80	30.80	28.00	\$ 118.98
367231006-0	Michael Potts	22135 Grove Rd	Wildomar, CA 92595	30.80	28.00	30.80	28.00	\$ 117.60
376060006-8	Manuel Ruiz	21489 Como St	Wildomar, CA 92595	28.00	28.00	28.00	28.00	\$ 112.00
366434015-8	Steve Livingston	33700 Great Falls Rd	Wildomar, CA 92595	28.00	30.80	29.40	30.80	\$ 119.00
367431013-4	Jean Marie Massey	34020 Autumn Sage Ct	Wildomar, CA 92595	28.00	28.00	28.00	29.40	\$ 113.40
380193003-7	Edward J. Miller	32525 Quiet Trail Dr	Winchester, CA 92596	29.38	30.80	30.80	14.00	\$ 104.98
380312025-4	Chad Pinkstaff	21877 Gardena Ln	Wildomar, CA 92595	29.38	28.00	30.80	30.80	\$ 118.98
				\$ 202.94	\$ 204.40	\$ 208.60	\$ 189.00	<u>\$ 804.94</u>



COUNTY OF RIVERSIDE
 TREASURER AND TAX COLLECTOR
 SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

April 28, 2011

DECLUE, TROY DEAN & BRANDI LEE
 22497 MCCORMICK CT
 WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
 Assessor's Parcel Number: 366442015-3

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$118 98** for the annual assessment as specified below. Per government code 5096 et seq a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$29.38
2007	\$30.80
2008	\$30.80
2009	\$28.00

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

Community Services Division
 Economic Development Agency
 PO Box 1180
 Riverside, CA 92502-9801

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 366442015-3 and that I/we are entitled to the refund of the taxes:

PRINT NAME Brandi & Troy Declue
 SIGNATURE [Handwritten Signature] DATE 12-10-11
 ADDRESS 22497 McCormick Ct Wildomar CA 92595
 EMAIL decluefamily@gmail.com PHONE 951-285-3160

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839



COUNTY OF RIVERSIDE
 TREASURER AND TAX COLLECTOR
 SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

April 28 2011

POTTS, MICHAEL
 22135 GROVE ST
 WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
 Assessor's Parcel Number: 367231006-0

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$117.60** for the annual assessment as specified below. Per government code 5096 et seq. a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$30.80
2007	\$28.00
2008	\$30.80
2009	\$28.00

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

**Community Services Division
 Economic Development Agency
 PO Box 1180
 Riverside, CA 92502-9801**

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 367231006-0 and that I/we are entitled to the refund of the taxes:

PRINT NAME Michael Potts
 SIGNATURE Michael Potts DATE 6-22-12
 ADDRESS 22135 Grove Road, Wildomar, CA 92595
 EMAIL fasttyper3@aol.com PHONE 951-764-2461

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839



COUNTY OF RIVERSIDE
TREASURER AND TAX COLLECTOR

SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

April 28, 2011

RUIZ, MANUEL
21489 COMO ST
WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
Assessor's Parcel Number: 376060006-8

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks) Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$112.00** for the annual assessment as specified below Per government code 5096 et seq. a refund claim may be filed to receive your refund **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$28.00
2007	\$28.00
2008	\$28.00
2009	\$28.00

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

Community Services Division
Economic Development Agency
PO Box 1180
Riverside, CA 92502-9801

Please note Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 376060006-8 and that I/we are entitled to the refund of the taxes:

PRINT NAME Manuel Ruiz

SIGNATURE [Handwritten Signature] DATE 6/15/2012

ADDRESS 21489 Como St Wildomar CA 92595

EMAIL Manruiz@comcast.net PHONE 951-289-4447

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency

Please mail the refund claim in the pre-paid envelope provided

Questions? Please call (951) 955-9839



COUNTY OF RIVERSIDE
 TREASURER AND TAX COLLECTOR
 SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

April 28, 2011

LIVINGSTON, STEVEN & MICHELE
 33700 GREAT FALLS RD
 WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
 Assessor's Parcel Number. 366434015-8

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$119.00** for the annual assessment as specified below. Per government code 5096 et seq. a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$28.00
2007	\$30.80
2008	\$29.40
2009	\$30.80

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

**Community Services Division
 Economic Development Agency
 PO Box 1180
 Riverside, CA 92502-9801**

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 366434015-8 and that I/we are entitled to the refund of the taxes:

PRINT NAME STEVE LIVINGSTON
 SIGNATURE [Signature] DATE 7/19/12
 ADDRESS 33700 GREAT FALLS RD WILDOMAR CA 92595
 EMAIL _____ PHONE 951-837-1815

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839



COUNTY OF RIVERSIDE
TREASURER AND TAX COLLECTOR

SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

*Called 7/26/12
still eligible
mailed
7/26/12*

April 28, 2011

MASSEY, JEFF D & JEAN MARIE
34020 AUTUMN SAGE CT
WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
Assessor's Parcel Number: 367431013-4

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$113.40** for the annual assessment as specified below. Per government code 5096 et seq. a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$28.00
2007	\$28.00
2008	\$28.00
2009	\$29.40

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

**Community Services Division
Economic Development Agency
PO Box 1180
Riverside, CA 92502-9801**

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 367431013-4 and that I/we are entitled to the refund of the taxes:

PRINT NAME Jean Marie P Massey

SIGNATURE [Signature] DATE 5/18/11

ADDRESS 34020 Autumn Sage Ct

EMAIL jean.massey@co.riverside.ca.gov PHONE (951) 245-2334

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839



COUNTY OF RIVERSIDE
 TREASURER AND TAX COLLECTOR
 SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM

April 28 2011

MILLER, EDWARD J & ELIZABETH
 32134 ROCK ELM DR
 WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
 Assessor's Parcel Number 380193003-7

Your property was levied with a special assessment for Wildomar LMD 2006-1 (Wildomar Parks). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$104.98** for the annual assessment as specified below. Per government code 5096 et seq. a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$29.38
2007	\$30.80
2008	\$30.80
2009	\$14.00

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

**Community Services Division
 Economic Development Agency
 PO Box 1180
 Riverside, CA 92502-9801**

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 380193003-7 and that I/we are entitled to the refund of the taxes:

PRINT NAME Edward J. Miller
 SIGNATURE [Signature] DATE 7/21/12
 ADDRESS 32525 Wye Trail Drive Wildomar, CA 92596
 EMAIL emiller@co.rv.ca.gov PHONE (951) 314-4901

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839



**COUNTY OF RIVERSIDE
TREASURER AND TAX COLLECTOR
SPECIAL ASSESSMENT/FIXED CHARGE REFUND CLAIM**

April 28, 2011

PINKSTAFF, CHADWICK E & PATIENCE
21877 GARDENA LN
WILDOMAR CA 92595

RE: Notice of Overpayment for Wildomar LMD 2006-1
Assessor's Parcel Number: 380312025-4

Your property was levied with a special assessment for Wildomar LMD 2006-1 (~~Wildomar Parks~~). Recently, the California Appellate Court invalidated this assessment and ordered refunds for properties levied with this special assessment. Your property is eligible for a refund in the amount of **\$118.98** for the annual assessment as specified below. Per government code 5096 et seq. a refund claim may be filed to receive your refund. **This refund is not due to error by the Treasurer-Tax Collector.**

Year	Amount Paid
2006	\$29.38
2007	\$28.00
2008	\$30.80
2009	\$30.80

To receive your refund, please complete this form and return the entire letter in the enclosed envelope to:

**Community Services Division
Economic Development Agency
PO Box 1180
Riverside, CA 92502-9801**

Please note: Your refund may take up to 120 days to process from the date the County receives your claim. Refunds cannot be credited/transferred to existing tax bills.

I/we certify under penalty of perjury that I/we made the payment for the fiscal year(s) stated above for Assessor's Parcel Number 380312025-4 and that I/we are entitled to the refund of the taxes:

PRINT NAME CHAD PINKSTAFF
SIGNATURE Chadwick E. Pinkstaff DATE 8/11/12
ADDRESS 21877 GARDENA LN WILDOMAR CA 92595
EMAIL PPINKSTAFF@CA-RR.COM PHONE 714-635-6943

The Riverside County Treasurer-Tax Collector is providing you this notice per California Code. Refunds will be processed by the Riverside County Economic Development Agency.

Please mail the refund claim in the pre-paid envelope provided.

Questions? Please call (951) 955-9839