

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

307



FROM: Executive Office

SUBMITTAL DATE:
September 25, 2012

SUBJECT: Resolution No. 2012-216 Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the City of Rancho Mirage – LAFCO 2012-12-4

RECOMMENDED MOTION: That the Board of Supervisors adopt Resolution No. 2012-216, Determining the Amount of Property Tax Revenue to be Exchanged between the County of Riverside and the City of Rancho Mirage based on the agreement between the parties as stated therein.

BACKGROUND: The City of Rancho Mirage has filed a proposal with the Local Agency Formation Commission (LAFCO) to annex unincorporated territory into the city [LAFCO 2012-12-4]. 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.

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

BY: 
Debra Cournoyer

County Executive Office Signature

- Policy
- Policy
- Consent
- Consent

Dept Recomm.:
Per Exec. Ofc.:

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner 9/26/12
DATE: 9/26/12
Department: Concurrence

BACKGROUND continued: Representatives of each of the affected agencies have 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 LAFCO 2012-12-4; generally described as being approximately 193 acres located north of Ramon Road, between Los Alamos Road and Bob Hope Drive, and southwest of Interstate Highway 10.

As stated in the attached resolution, the city shall assume the responsibility for the provision of library services for which it maintains a library system, and for such service shall receive 100% of that portion of the county's property tax revenue generated within the territory to be annexed. The resolution also states that the city shall receive 25% of the county's share of the ad valorem property tax.

The City of Rancho Mirage will consider a similar resolution on October 18, 2012.

The resolution before the Board today has been approved by County Counsel as to form.

RESOLUTION NO. 2012-216

DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE
TO BE EXCHANGED BETWEEN THE COUNTY OF RIVERSIDE AND THE CITY OF RANCHO
MIRAGE, FOR ANNEXATION NO. 2012-12-4

BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on October 2, 2012, that:

1. The County of Riverside ("County"), the City of Rancho Mirage ("City"), are the agencies whose public services would be affected by the 1-10 Commercial Annexation to the City, as identified in Exhibit A, LAFCO NO. 2012-12-4.
2. Pursuant to City of Rancho Mirage Resolution, and the County of Riverside Resolution No. 2012-216, a Corresponding Property Tax Transfer Agreement was entered into between the County and the City establishing the revenue to be exchanged in the event of annexations of unincorporated territory into the City.
3. Representatives of each of the affected agencies have negotiated the following 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 approximately 193 acres located north of Ramon Road, between Los Alamos Road and Bob Hope Drive, and southwest of Interstate Highway 10,

(a) The City shall assume the service responsibility for suppression and prevention of structural fires in the area to be annexed, and for such services shall receive 100% of that portion of the property tax revenue generated within the territory to be annexed that is presently collected by the County of Riverside as structural fire protection tax.

(b) The City shall assume the service responsibility for the provision of library services in the area to be annexed, and for such services shall receive 100% of that portion of the property

FORM APPROVED COUNTY COUNSEL
BY *Walter Gardner* 9/26/12
WALTER A. GARDNER DATE

1 tax revenue generated within the territory to be annexed that is presently collected by the
2 County of Riverside for provision of library services.

3 (c) The City shall assume the service responsibility for all general municipal services to
4 the area to be annexed, as are required by law or presently provided throughout the City, and
5 for such service assumption shall receive 25% of that portion of the property tax revenue
6 generated within the territory to be annexed under the ad valorem tax rate established by Article
7 XIII of the Constitution of the State of California, that represents the County of Riverside's share
8 of such tax revenue.

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

12 5. The Board of Supervisors of the County of Riverside hereby agrees to the above-recited
13 exchange of property tax revenue.

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

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ATTEST:

KECIA HARPER-IHEM
Clerk of the Board

BY: _____
Deputy

DATE: _____

RIVERSIDE COUNTY BOARD OF SUPERERVISORS

BY: _____
JOHN TAVAGLIONE, Chairman
Riverside County Board of Supervisors



August 2, 2012

TO: Larry W. Ward, Assessor-County Clerk-Recorder
FROM: George J. Spiliotis, Executive Officer
Local Agency Formation Commission
SUBJECT: PROPERTY TAX EXCHANGE-NOTICE OF FILING

Pursuant to Revenue and Taxation Code Section 99(b), please be advised that we have received an application for **LAFCO 2012-12-4-Reorganization to Include Annexation to the City of Rancho Mirage and Concurrent Detachment from the Riverside County Waste Resources Management District.** The above-referenced section states, in part:

(b)(1)(A) The county assessor shall provide to the county auditor, within 30 days of the notice of filing, a report which identifies the assessed valuations for the territory subject to the jurisdictional changes and the tax rate area or areas in which the territory exists.

(B) The auditor shall estimate the amount of property tax revenue generated within the territory that is the subject of the jurisdictional change during the current fiscal year.

(2) The auditor shall estimate what proportion of the property tax revenue determined pursuant to paragraph (1) is attributable to each local agency pursuant to Section 96.1 and 96.5.

(3) Within 45 days of notice of the filing of an application or resolution, the auditor shall notify the governing body of each local agency whose service area or service responsibility will be altered by the amount of, and allocation factors with respect to, property tax revenue estimated pursuant to paragraph (2) that is subject to a negotiated exchange.

(4) Upon receipt of the estimates pursuant to paragraph (3) the local agencies shall commence negotiations to determine the amount of property tax revenues to be exchanged between and among the local agencies. This negotiation period shall not exceed 60 days.

The exchange may be limited to an exchange of property tax revenues from the annual tax increment generated in the area subject to the jurisdictional change and attributable to the local agencies whose service area or service responsibilities will be altered by the proposed jurisdictional change. The final exchange resolution shall specify how the annual tax increment shall be allocated in future years.

(5) In the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues. Prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district. The consultation shall include, at a minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation."

Please take the steps necessary to facilitate a property tax split between the affected agencies in accordance with this section. The proposal calls for an annexation of unincorporated territory to the City of Rancho Mirage. If you have any questions, please contact this office.

Attachments: Map and Legal Description

CC: Paul Angulo, Auditor-Controller
Pam Elias, Auditor-Controller/Property Tax Division
Tina Grande, County Executive Office
Randall Bynder, City Manager, City of Rancho Mirage
Marvin Roos, MSA Consulting

EXHIBIT "A"

**REORGANIZATION TO INCLUDE ANNEXATION NO. _____ TO THE
CITY OF RANCHO MIRAGE AND CONCURRENT DETACHMENT FROM
THE RIVERSIDE COUNTY WASTE RESOURCES MANAGEMENT DISTRICT**

LAFCO 2012-__-__

THOSE PORTIONS OF SECTION 13, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SAN BERNARDINO BASE AND MERIDIAN, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 13, SAID POINT ALSO BEING THE CENTERLINE INTERSECTION OF RAMON ROAD AND LOS ALAMOS ROAD;

COURSE 1. THENCE NORTH 00°28'59" WEST ALONG THE WESTERLY LINE OF SAID SECTION 13, A DISTANCE OF 3,489.82 FEET TO THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF THE UNION PACIFIC RAILROAD;

COURSE 2. THENCE SOUTH 54°31'46" EAST ALONG SAID SOUTHWESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 5,951.26 FEET TO THE SOUTHERLY LINE OF SAID SECTION 13 AND SAID CENTERLINE OF RAMON ROAD, SAID POINT ALSO BEING AN ANGLE POINT IN THE NORTHERLY LINE OF CITY OF RANCHO MIRAGE ANNEXATION (AGUA CALIENTE), LAFCO NO. 2007-54-4;

COURSE 3. THENCE SOUTH 89°26'37" WEST ALONG SAID SOUTHERLY LINE, SAID CENTERLINE AND SAID NORTHERLY ANNEXATION LINE, A DISTANCE OF 945.04 FEET TO THE CENTERLINE OF BOB HOPE DRIVE;

COURSE 4. THENCE LEAVING SAID NORTHERLY ANNEXATION LINE AND CONTINUING ALONG SAID SOUTHERLY LINE OF SECTION 13 AND SAID CENTERLINE OF RAMON ROAD, SOUTH 89°34'07" WEST A DISTANCE OF 3,870.66 FEET TO THE POINT OF BEGINNING.

CONTAINING 8,406,104 SQUARE FEET OR 192.978 ACRES, MORE OR LESS.

PREPARED BY OR UNDER THE SUPERVISION OF:

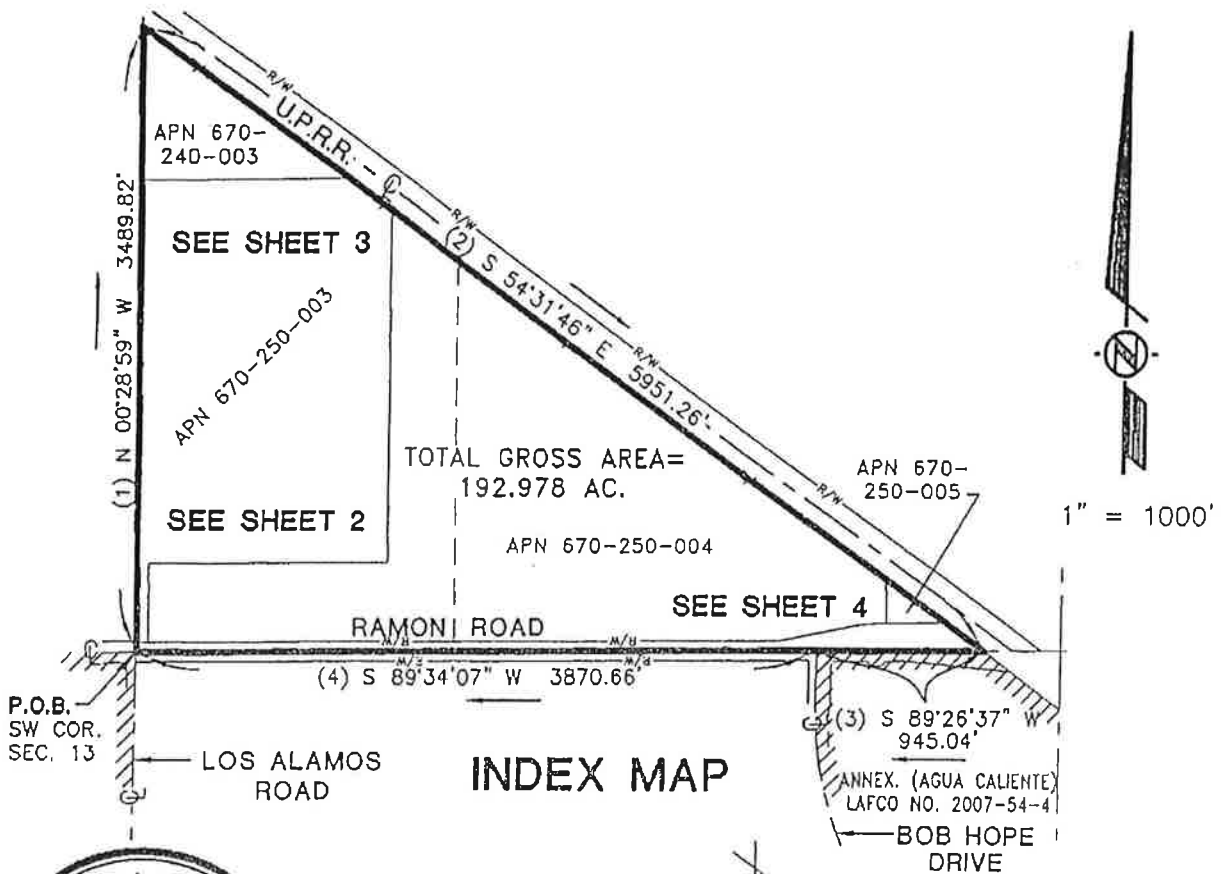
Anthony D. Maddox
ANTHONY D. MADDOX P.L.S. 5476
EXP. 09/30/2012

DATED: 05/07/2012



EXHIBIT "A"

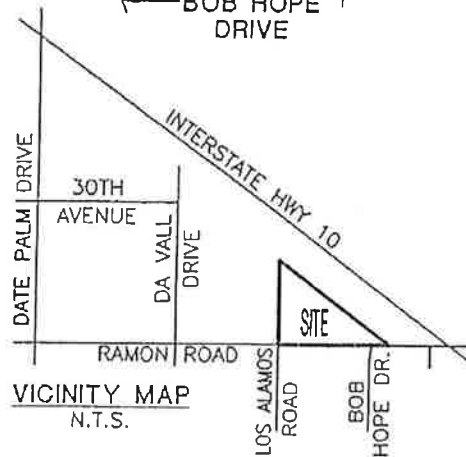
LAFCO 2012-_____
 REORGANIZATION TO INCLUDE ANNEXATION NO. _____ TO THE CITY OF
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 WASTE RESOURCES MANAGEMENT DISTRICT



INDEX MAP



DATED: 05/07/2012



LEGEND

- ANNEXATION BOUNDARY
- EXISTING CITY BOUNDARY
- TOTAL GROSS AREA = 192.978 AC.

LEGAL DESCRIPTION:
 PORTIONS OF SECTION 13, T.4S., R.5E., S.B.M.,
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.



MSA CONSULTING, INC.
 PLANNING ■ CIVIL ENGINEERING ■ LAND SURVEYING

34200 BOB HOPE DRIVE ■ RANCHO MIRAGE ■ CA 92270
 TELEPHONE (760) 320-9811 ■ FAX (760) 323-7893

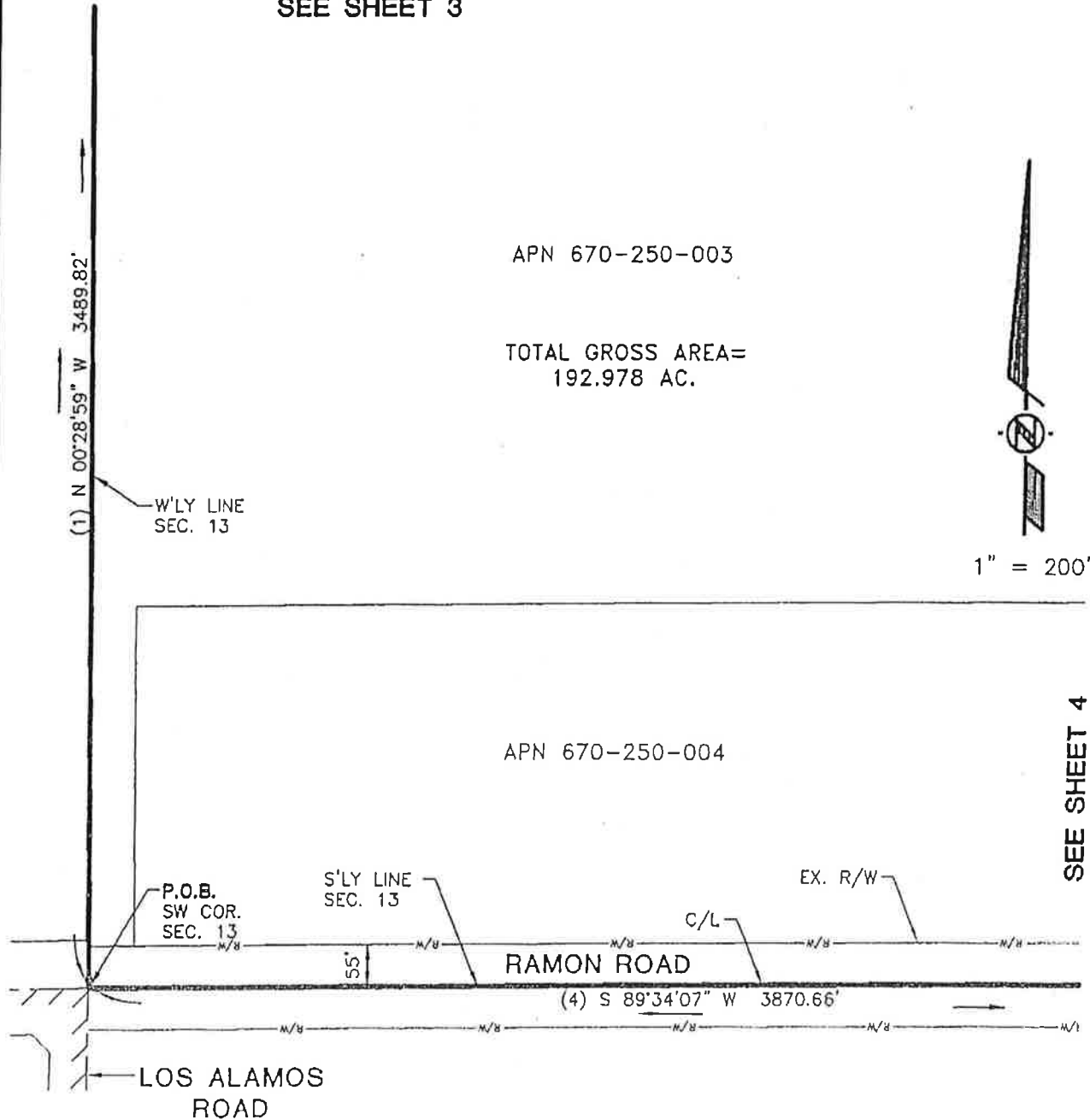
LAFCO NO. 2012-_____
 J.N. 1973

SHEET 1 OF 4

EXHIBIT "A"

LAFCO 2012-____-____
REORGANIZATION TO INCLUDE ANNEXATION NO. _____ TO THE CITY OF
RANCHO MIRAGE AND CONCURRENT DETACHMENT FROM THE RIVERSIDE COUNTY
WASTE RESOURCES MANAGEMENT DISTRICT

SEE SHEET 3



APN 670-250-003

TOTAL GROSS AREA=
192.978 AC.

APN 670-250-004

1" = 200'

SEE SHEET 4



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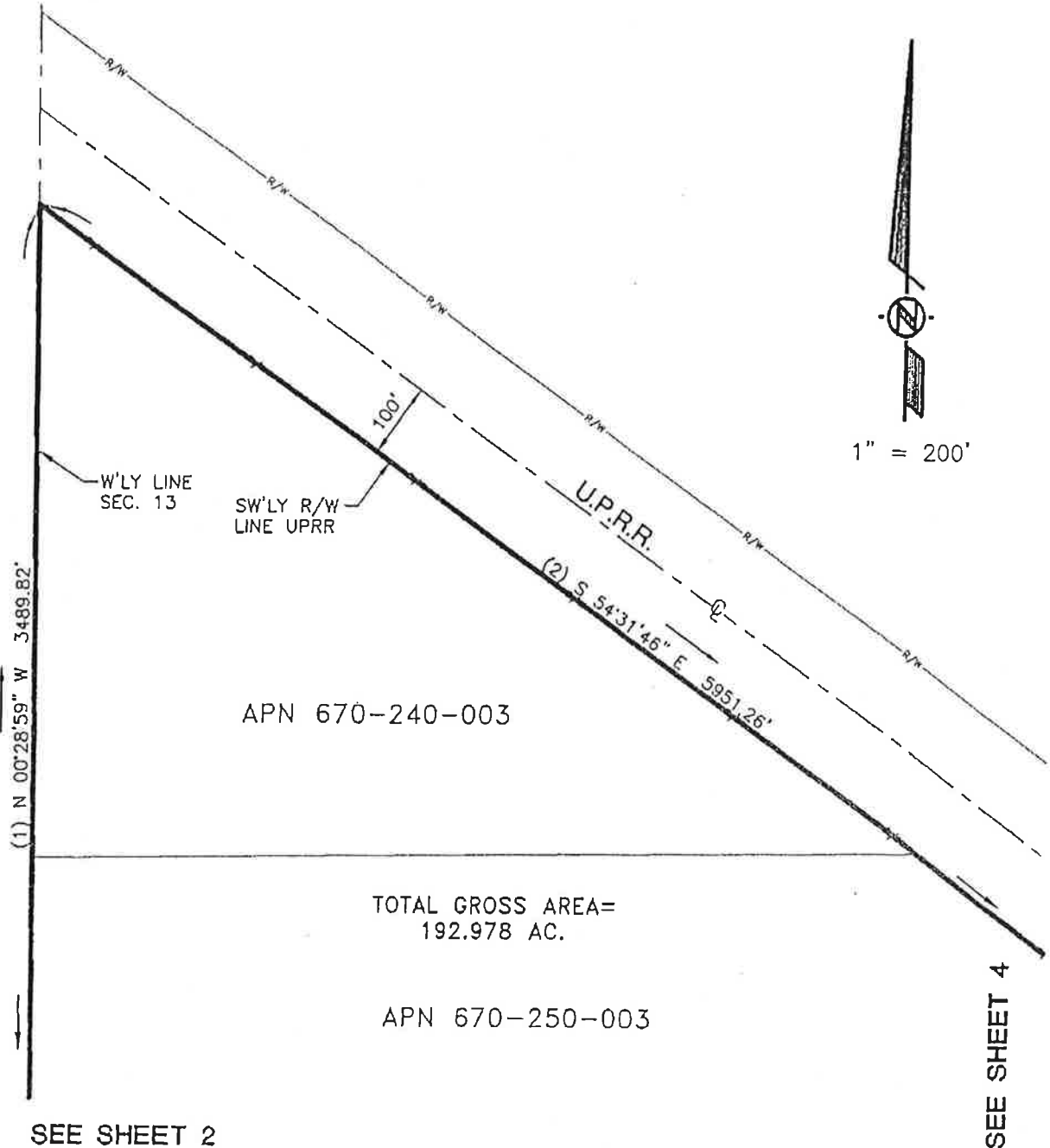
LAFCO NO. 2012-____-____

J.N. 1973

SHEET 2 OF 4

EXHIBIT "A"

LAFCO 2012-_____
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 WASTE RESOURCES MANAGEMENT DISTRICT



1" = 200'



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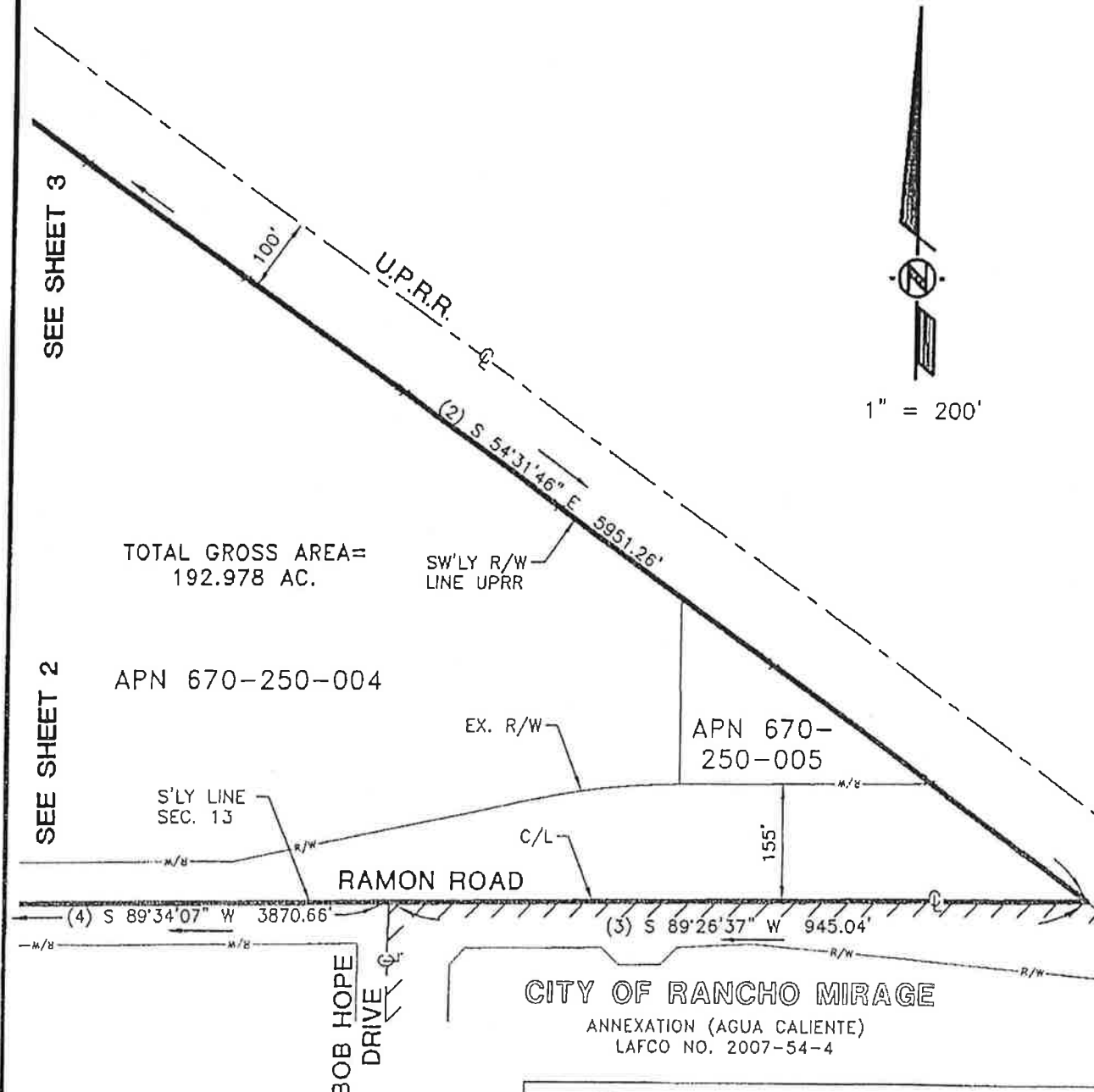
J.N. 1973

SHEET 3 OF 4

LAFCO NO. 2012-_____
 SEE SHEET 2

EXHIBIT "A"

LAFCO 2012-_____
REORGANIZATION TO INCLUDE ANNEXATION NO. _____ TO THE CITY OF
RANCHO MIRAGE AND CONCURRENT DETACHMENT FROM THE RIVERSIDE COUNTY
WASTE RESOURCES MANAGEMENT DISTRICT



LAFCO NO. 2012-_____-

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