

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

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**FROM:** Assessor-County Clerk- Recorder

**SUBMITTAL DATE:**  
December 5, 2013

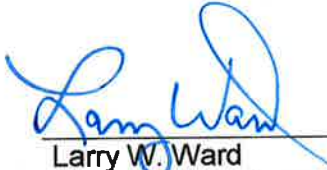
**SUBJECT:** Amendment of Ordinance 516.3 relating to the imposition of a documentary transfer tax on each deed, instrument, or writing whereby interests in real property are conveyed. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors introduce the amendment of Ordinance 516.3 relating to the imposition of a documentary transfer tax on each deed, instrument, or writing whereby interests in real property are conveyed

**BACKGROUND:**

**Summary**

Documentary Transfer Tax is a tax imposed when there is an interest in real property conveyed and there is not a statutory reason for exemption from paying the tax. The location of the real property being conveyed determines the revenue distribution. Section 60 of the California Revenue and Taxation Code provides guidance for change in ownership transactions that result in a Documentary Transfer Tax when a document of conveyance is not submitted for recordation (or is otherwise not recorded). California  
(continued on the next page)

  
Larry W. Ward  
Assessor-County Clerk-Recorder

FISCAL PROCEDURES APPROVED  
PAUL ANGULO, CPA, AUDITOR-CONTROLLER  
BY  12/23/13  
Department Concurrence


FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ N/A	\$ N/A	\$ N/A	\$ N/A	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ N/A	\$ N/A	\$ N/A	\$ N/A	
<b>SOURCE OF FUNDS:</b> N/A				<b>Budget Adjustment:</b> N/A	
				<b>For Fiscal Year:</b> N/A	

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

APPROVE  
BY:   
Karen L. Johnson

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

FORM APPROVED  
 12/19/13  
L. ALEXANDRA FONG  
DEPUTY COUNTY CLERK

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: | District: ALL | Agenda Number:

3-5

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
FORM 11: Amendment of Ordinance 516.3 relating to the imposition of a documentary transfer tax  
on each deed, instrument, or writing whereby interests in real property are conveyed. [\$0]**

**DATE: December 5, 2013**

**PAGE: 2 of 2**

**BACKGROUND:**

**Summary (continued)**

Revenue and Taxation Code sections 11921 through 11930 outlines the exemptions from payment of this tax.

On March 1, 1994, the Board of Supervisors adopted Ordinance 516.3 which contained exemptions that were based on interpretation of the California Revenue and Taxation Code rather than direct citation. For example, item I, under Section 11 of the current Ordinance states "Conveyances to establish the sole and separate property of a spouse" are exempt from the payment of Documentary Transfer Tax. This information is not found within the exemptions cited under the California Revenue and Taxation Code. In amending this Ordinance, the Recorder would like to better reflect the exemptions outlined in the California Revenue and Taxation Code.

In addition to amending the ordinance to ensure exemptions are more consistent with the California Revenue and Taxation Code, the County Recorder would like to clarify its ability to collect Documentary Transfer Tax on unrecorded changes in ownership. This will result in the collection of Documentary Transfer Tax in a more equitable manner by including all transfers of real property, including a change in ownership through stock changes and/or purchase and sale agreements which are typically not recorded. The following counties in the State of California are currently collecting Documentary Transfer Tax on unrecorded changes in ownership: Los Angeles, Mono, Monterey, Napa, San Diego, San Francisco, Santa Barbara, and Santa Clara

**Impact on Citizens and Businesses**

Currently the County Recorder is relying on self-reporting with regard to payment of Documentary Transfer Tax for unrecorded changes in ownership. This is not a reliable collection method and prevents the equitable taxation of citizens and businesses. The amendment will primarily impact larger corporations and entities in which there is a change in controlling interest are not currently reported for Documentary Transfer Tax purposes. Based on 2011 statistics, it is estimated that \$ 473,000 in Documentary Transfer Tax would have been collected for unrecorded changes in ownership. It is estimated that \$369,000 in Documentary Transfer Tax would have been collected for unrecorded changes in ownership in 2012.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

During the last five years (2008-2012), the Assessor identified an average of 615 parcels per year that had unrecorded changes in ownership, and which might have escaped payment of documentary transfer taxes. Based on 615 parcels, the total uncollected transfer tax from unrecorded changes in ownership is estimated at \$1,504,000. The Assessor will refer these transactions to the Recorder's office for review and to pursue collection if the transfer taxes are due. The cost for reviewing these transactions and pursuing collection is estimated to be \$27,000 per year.

1 ORDINANCE NO. 516.4

2  
3 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING  
4 ORDINANCE NO. 516 RELATING TO THE IMPOSITION OF A DOCUMENTARY  
5 TRANSFER TAX ON EACH DEED, INSTRUMENT, OR WRITING WHEREBY  
6 INTERESTS IN REAL PROPERTY ARE CONVEYED

7  
8 The Board of Supervisors of the County of Riverside ordains as follows:

9 Section 1. Ordinance No. 516 is amended in its entirety to read as follows:

10 “ORDINANCE NO. 516

11 AN ORDINANCE OF THE COUNTY OF RIVERSIDE REGULATING  
12 THE IMPOSITION OF DOCUMENTARY TRANSFER TAX

13  
14 Section 1. SHORT TITLE AND AUTHORITY. This Ordinance is  
15 known and may be cited as the Documentary Transfer Tax Ordinance of the County of  
16 Riverside. It is adopted pursuant to Part 6.7 of Division 2 of the Revenue and Taxation  
17 Code and Part 0.5 of the Revenue and Taxation Code, commencing with section 60 of  
18 Division 1, with special reference to sections 64(c) and 64(d).

19 Section 2. IMPOSITION OF TAX. There is hereby imposed a  
20 documentary transfer tax ("Documentary Transfer Tax" or "Tax"), as hereinafter defined,  
21 on each deed, instrument, or writing by which any lands, tenements, or other realty sold  
22 within the County of Riverside ("County") shall be granted, assigned, transferred, or  
23 otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or  
24 persons, by his, her, or their direction, when the consideration or value of the interest or  
25 property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at  
26 the time of sale) exceeds one hundred dollars (\$100).

27 Section 3. DEFINITION AND RATE OF TAX. The Documentary  
28 Transfer Tax shall be computed at the rate of fifty-five cents (\$0.55) for each five hundred

FORM APPROVED COUNTY COUNSEL  
BY: Alexandra Fong DATE: 12/20/13  
ALEXANDRA FONG

1 dollars (\$500) or fractional part thereof of the consideration or value of the interest or  
2 property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at  
3 the time of sale).

4 Section 4. PERSONS REQUIRED TO PAY THE TAX, PAYMENT  
5 OF THE TAX, AND PROOF OF EXEMPTION FROM THE TAX.

6 a. Persons Required to Pay Tax. The Documentary Transfer  
7 Tax shall be paid by any person who makes, signs, or issues  
8 any document or instrument subject to the Tax, or for whose  
9 use or benefit the same is made, signed, or issued.

10 b. Payment of the Tax When a Document is Recorded. The  
11 Tax is due and payable when the deed, instrument, or writing  
12 subject to the Tax pursuant to Section 2 is submitted for  
13 recordation to the County Recorder (“Recorder”). The  
14 Recorder shall not record any document subject to the Tax  
15 unless the Tax due is paid in full at the time of its submission  
16 for recordation. However, any failure to collect the Tax due  
17 shall not affect the constructive notice otherwise imparted by  
18 recording a deed, instrument or writing. A declaration of the  
19 amount of Tax due, signed by the party determining the Tax  
20 or his agent, shall appear on the face of the deed, instrument,  
21 or writing subject to the Tax pursuant to Section 2 or (as set  
22 forth below) on a separate paper. Said declaration shall  
23 include a statement that the consideration or value on which  
24 the Tax due was computed was, or that it was not, exclusive  
25 of the value of a lien or encumbrance remaining on the  
26 interest or property conveyed at the time of sale. If the  
27 Recorder has no reason to believe that the full amount of the  
28 Tax due has not been paid, he or she may rely on said

1 declaration. If the party submitting the document for  
2 recordation so requests, the amount of Tax due shall be  
3 shown on a separate paper which shall be affixed to the  
4 document by the Recorder after the permanent record is  
5 made and before the original is returned as specified in  
6 Section 27321 of the California Government Code.

7 c. Payment of the Tax When a Document is Not Recorded.  
8 When the deed, instrument, or writing subject to the Tax  
9 pursuant to Section 2 is not submitted for recordation or is  
10 otherwise not recorded (including but not limited to the  
11 changes of ownership and changes in ownership described in  
12 Part 0.5 of the California Revenue and Taxation Code,  
13 commencing with section 60 of Division 1, with special  
14 reference to sections 64(c) and 64(d)), the Tax is due and  
15 payable (without demand) at the time of consummation of  
16 the grant, assignment, transfer, or other conveyance of the  
17 lands, tenements, or other realty sold.

18 d. Proof of the Amount of Tax or Any Exemption. When an  
19 amount of Tax is paid or it is claimed that the deed,  
20 instrument, or writing to be recorded is not subject to any  
21 amount of Tax or is exempt from the Tax, the Recorder shall  
22 request the person submitting the document to furnish  
23 reasonable proof (in a written form prepared and provided by  
24 the Recorder) to substantiate such payment or claim.

25 Section 5. ENFORCEMENT OF THE TAX. Whenever the Recorder  
26 has reason to believe that all or part of the Tax due is not being paid (or has not been paid),  
27 he or she may require any person liable for the Tax to furnish reasonable documentation  
28 that is relevant to determining the correct amount of the Tax due from that person.

1                   Whenever the Recorder determines that the full amount of Tax has not been  
2 paid, the Recorder may serve a written notice (upon the person or persons liable for the  
3 Tax) demanding payment of the unpaid amount of Tax within fifteen (15) days from the  
4 date of said service. If written notice is served and the full amount of the Tax is still  
5 unpaid at the end of that fifteen (15) day time period, the claim may be referred by the  
6 Recorder to County Counsel for collection in any manner authorized by law.

7                   The amount of any Tax imposed by this Ordinance shall be deemed a debt  
8 owed to the County. Any person owing the Tax shall be liable in an action brought in the  
9 name of the County for the recovery of the debt. In such action, the prevailing party shall  
10 recover his/her/it's reasonable attorney's fees. The provisions of this section shall not be  
11 deemed a limitation upon the right of the County to bring any other action, whether  
12 criminal, legal, or equitable, based upon the failure to pay the Tax imposed by this  
13 Ordinance or the failure to comply with any of the provisions hereof.

14                   Any person who makes, signs, issues, or accepts or causes to be made,  
15 signed, issued, or accepted (and who submits or causes to be submitted for recordation)  
16 any deed, instrument, or writing subject to the Tax imposed by this Ordinance (and who  
17 makes any material misrepresentation of fact for the purpose of avoiding payment of all or  
18 any part of the Tax) shall be guilty of a misdemeanor punishable by imprisonment in a  
19 County jail not exceeding six months, by a fine not exceeding one thousand dollars  
20 (\$1,000), or by both that imprisonment and fine.

21                   Section 6.       CONTENT OF DOCUMENTS SUBMITTED FOR  
22 RECORDATION. Every document subject to the Tax imposed by this Ordinance and  
23 which is submitted for recordation shall show on the face of the document the incorporated  
24 or unincorporated location of the lands, tenements, or other realty described in the  
25 document. If said lands, tenements, or other realty are located within a city in the County,  
26 the name of the city shall be set forth. If said lands, tenements, or other realty are located in  
27 the unincorporated area of the County, that fact shall be set forth.

28       ///

1 Pursuant to the authority set forth in California Revenue and Taxation Code  
2 section 11911.1, each deed, instrument, or writing by which lands, tenements, or other  
3 realty is sold, granted, assigned, transferred, or otherwise conveyed, regardless of whether  
4 or not any Tax imposed by this Ordinance is due, shall have noted upon it, or on an  
5 attachment to the document, the Assessor's Parcel Number(s) and Tax Rate Area  
6 Number(s). These numbers will be used only for administrative and procedural purposes  
7 (and will not be proof of title) and, in the event of any conflicts, the stated legal description  
8 noted upon the document shall govern.

9 The validity of any such deed, instrument, or writing shall not be affected  
10 by the fact that its Assessor's Parcel Number(s) or Tax Rate Area Number(s) are erroneous  
11 or omitted, and there shall be no liability attaching to any person for an error in such  
12 number(s) or for omission of such number(s). The Recorder, however, shall not accept any  
13 such document for recording unless and until the Assessor's Parcel Number(s) and Tax  
14 Rate Area Number(s) have been noted thereon.

15 If the interest or property described in a conveyance document is a parcel  
16 which has been created by a land division which divides an existing Assessor's Parcel  
17 Number (and which at the time of recording has no new and separate Assessor's Parcel  
18 Number), the document shall have noted upon it the words "portion of" followed by the  
19 then existing Assessor's Parcel Number(s).

20 Section 7. MOBILEHOME INSTALLED ON A FOUNDATION  
21 SYSTEM. The transfer of any mobile home installed on a foundation system, pursuant to  
22 section 18551 of the California Health and Safety Code, and subject to local property  
23 taxation shall be subject to the Tax imposed by this Ordinance.

24 Section 8. EASEMENTS. The transfer of any easement shall be  
25 subject to the Tax imposed by this Ordinance if the easement potentially may endure for a  
26 substantial period of time, such as a perpetual easement, easement for life, or an easement  
27 for a fixed period of years that can be renewed by the easement holder or is of sufficient  
28 length so as to approximate a perpetual easement or an easement for life.

1                    Section 9.      LEASES. The creation of a leasehold interest in taxable real  
2 property for a term of 35 years or more (including renewal options), the termination of a  
3 leasehold interest in taxable real property which had an original term of 35 years or more  
4 (including renewal options), any transfer of a leasehold interest having a remaining term of  
5 35 years or more (including renewal options), or any transfer of a lessor's interest in  
6 taxable real property subject to a lease with a remaining term (including renewal options)  
7 of less than 35 years shall be subject to the Tax imposed by this Ordinance.

8                    Section 10.      EXEMPTIONS.      Exemptions from the Documentary  
9 Transfer Tax are set out below in subsections A through J. Except for any exemption  
10 claimed under subsection G below (when the deed, instrument or other writing includes the  
11 written recital described in subsection G) and except for any exemption claimed under  
12 subsection F below (when the deed, instrument, or other writing notes the consideration,  
13 unpaid debt amount and identification of grantee as beneficiary or mortgagee within the  
14 meaning of subsection F), each person who claims an exemption from the Tax shall  
15 declare in writing (under penalty of perjury) the essential facts that support the claim for  
16 exemption (in the manner and form prescribed by the Recorder). The Recorder may  
17 require any person claiming an exemption from the Tax to furnish reasonable  
18 documentation that is relevant to determining the person's eligibility for the claimed  
19 exemption.

20                    a.      Conveyances to secure a debt under California Revenue and  
21                    Taxation Code Section 11921. The Tax imposed by this  
22                    Ordinance shall not apply to any instrument in writing given  
23                    to secure a debt.

24                    b.      Conveyances to governmental entities under California  
25                    Revenue and Taxation Code Section 11922. Any deed,  
26                    instrument, or writing to      which the United States or any  
27                    agency or instrumentality thereof,      any state or territory, or  
28                    political subdivision thereof, is a party shall be exempt from



1 any tax imposed pursuant to this part when the exempt  
2 agency is acquiring title.

3 c. Conveyances under reorganization or adjustment plans under  
4 California Revenue and Taxation Code Section 11923.

5 (1) The Tax imposed pursuant to this Ordinance shall not  
6 apply to the making, delivering, or filing of  
7 conveyances to make effective any plan of  
8 reorganization or adjustment:

9 (A) Confirmed under the Federal Bankruptcy  
10 Code, as amended;

11 (B) Approved in an equity receivership  
12 proceeding in a court involving a railroad  
13 corporation, as defined in Section 101 of Title  
14 11 of the United States Code, as amended;

15 (C) Approved in an equity receivership  
16 proceeding in a court involving a corporation,  
17 as defined in Section 101 of Title 11 of the  
18 United States Code, as amended; or

19 (D) Whereby a mere change in identity, form, or  
20 place of organization is effected.

21 (2) Section 11.D.(a) shall only apply if the making,  
22 delivery, or filing of instruments of transfer or  
23 conveyances occurs within five years from the date  
24 of such confirmation, approval, or change.

25 d. Conveyances under order of the Securities and Exchange  
26 Commission under California Revenue and Taxation Code  
27 Section 11924. The Tax imposed by this Ordinance shall not  
28 apply to the making or delivery of conveyances to make

1 effective any order of the Securities and Exchange  
2 Commission, as defined in subdivision (a) of Section 1083 of  
3 the Internal Revenue Code of 1954; but only if:

- 4 (1) The order of the Securities and Exchange  
5 Commission in obedience to which such conveyance  
6 is made recites that such conveyance is necessary or  
7 appropriate to effectuate the provisions of Section  
8 79k of Title 15 of the United States Code, relating to  
9 the Public Utility Holding Company Act of 1935;
- 10 (2) Such order specifies the property which is ordered to  
11 be conveyed;
- 12 (3) Such conveyance is made in obedience to such order.

13 e. Transfer of Certain Partnership Property under California  
14 Revenue and Taxation Code Section 11925.

- 15 (1) In the case of any realty held by a partnership or  
16 other entity treated as a partnership for federal  
17 income tax purposes, no Tax shall be imposed  
18 pursuant to this Ordinance by reason of any transfer  
19 of an interest in a partnership or other entity or  
20 otherwise, if both of the following occur:
- 21 (A) Such partnership or other entity treated as a  
22 partnership is considered a continuing  
23 partnership within the meaning of Section 708  
24 of the Internal Revenue Code of 1986.
- 25 (B) The continuing partnership or other entity  
26 treated as a partnership continues to hold the  
27 realty concerned.

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(2) If there is a termination of any partnership or other entity treated as a partnership for federal income tax purposes, within the meaning of Section 708 of the Internal Revenue Code of 1986, for purposes of this Ordinance, the partnership or other entity shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by the partnership or other entity at the time of the termination.

(3) Not more than one Tax shall be imposed pursuant to this Ordinance by a county, city and county or city by reason of a termination described in the subdivision (b); and any transfer pursuant thereto, with respect to the realty held by a partnership or other entity treated as a partnership at the time of such termination.

(4) No levy shall be imposed pursuant to this part by reason of any transfer between an individual or individuals and a legal entity or between legal entities that results solely in a change in the method of holding title to the realty and in which proportional ownership interests in the realty, whether represented by stock, membership interest, partnership interest, co-tenancy interest, or otherwise, directly or indirectly, remain the same immediately after the transfer.

f. Conveyances taken in lieu of foreclosure and exception to exemption under California Revenue and Taxation Code

1                    Section 11926. Any Tax imposed by this Ordinance shall  
2 not apply with respect to any deed, instrument, or writing  
3 to a beneficiary or mortgagee, which is taken from the  
4 mortgagor or trustor as a result of or in lieu of foreclosure;  
5 provided, that such Tax shall apply to the extent that the  
6 consideration exceeds the unpaid debt, including accrued  
7 interest and cost of foreclosure. Consideration, unpaid debt  
8 amount and identification of grantee as beneficiary or  
9 mortgagee shall be noted on said deed, instrument, or writing  
10 or stated in an affidavit or declaration under penalty of  
11 perjury for Tax purposes.

12                    g.    Conveyances in dissolution of marriage under California  
13                    Revenue and Taxation Code Section 11927.

14                    (1) Any Tax imposed by this Ordinance shall not apply  
15 with respect to any deed, instrument, or other writing  
16 which purports to transfer, divide, or allocate  
17 community, quasi-community, or quasi-marital  
18 property assets between spouses for the purpose of  
19 effecting a division of community, quasi-community,  
20 or quasi-marital property which is required by a  
21 judgment decreeing a dissolution of the marriage or  
22 legal separation, by a judgment of nullity, or by any  
23 other judgment or order rendered pursuant to the  
24 Family Code or by a written agreement between the  
25 spouses, executed in contemplation of any such  
26 judgment or order, whether or not the written  
27 agreement is incorporated as part of any of those  
28 judgments or orders.

1 (2) In order to qualify for the exemption provided in  
2 preceding paragraph, the deed, instrument, or other  
3 writing shall include a written recital, signed by  
4 either spouse, stating that the deed, instrument, or  
5 other writing is entitled to the exemption.

6 h. Conveyances by governmental entities with agreements by  
7 purchasers to reconvey under California Revenue and  
8 Taxation Code Section 11928. Any Tax imposed by this  
9 Ordinance shall not apply with respect to any deed,  
10 instrument, or other writing by which realty is conveyed by  
11 the State of California, any political subdivision thereof, or  
12 any agency or instrumentality of either thereof, pursuant to  
13 an agreement whereby the purchaser agrees to immediately  
14 reconvey the realty to the exempt agency.

15 i. Conveyances by governmental entities to certain nonprofit  
16 corporations under California Revenue and Taxation Code  
17 Section 11929. Any Tax imposed by this Ordinance shall  
18 not apply with respect to any deed, instrument, or other  
19 writing by which the State of California, any political  
20 subdivision thereof, or any agency or instrumentality of  
21 either thereof, conveys to a nonprofit corporation realty the  
22 acquisition, construction, or improvement of which was  
23 financed or refinanced by obligations issued by the nonprofit  
24 corporation on behalf of a government unit, within the  
25 meaning of Section 1.103-1(b) of Title 26 of the Code of  
26 Federal Regulations.

27 j. Conveyances by inter vivos gifts or death under California  
28 Revenue and Taxation Code Section 11930. Any Tax

1 imposed by this Ordinance shall not apply to any deed,  
2 instrument, or other writing which purports to grant, assign,  
3 transfer, convey, divide, allocate, or vest lands, tenements, or  
4 realty, or any interest therein, if by reason of such inter  
5 vivos gift or by reason of the death of any person, such  
6 lands, tenements, realty or interests therein are transferred  
7 outright to, or in trust for the benefit of, any person or entity.

8 Section 11. CREDIT AGAINST COUNTY TAX. If the legislative body  
9 of any city (within the County) imposes a city documentary transfer tax pursuant to Part  
10 6.7 equal to one-half the amount specified in Section 3 of this Ordinance, the County shall  
11 grant a credit against the County Documentary Transfer Tax in the amount of the city tax if  
12 the city's tax conforms to Part 6.7. The County shall collect all taxes imposed pursuant to  
13 Part 6.7.

14 On or before the fifteenth day of each month, the Recorder shall report to  
15 the County Auditor-Controller the amount of taxes collected during the preceding month  
16 pursuant to this Ordinance and each city documentary transfer tax ordinance. The County  
17 Auditor-Controller shall allocate and distribute monthly the taxes collected as follows:

- 18 a. All money which relates to transfers of real property located  
19 in unincorporated areas of the County shall be allocated to  
20 the County.
- 21 b. All money which relates to transfers of real property located  
22 in a city which imposes a tax on transfers of real property  
23 pursuant to Part 6.7 shall be allocated one-half to the city and  
24 one-half to the County.
- 25 c. All money which relates to transfers of real property located  
26 in a city which imposes a tax on transfers of real property not  
27 in conformity with Part 6.7 shall not be credited against the  
28 County Tax and the entire amount collected by the County

1 shall be allocated entirely to the County.

- 2 d. All money which relates to transfers of real property in a city  
3 which does not impose a tax on transfers of real property  
4 shall be allocated entirely to the County.

5 Section 12. REFUNDS. Claims for refund of the Documentary Transfer  
6 Tax shall be governed by the provisions of chapter 5 (commencing with section 5096) of  
7 part 9 of Division 1 of the California Revenue and Taxation Code. All written claims for  
8 refund shall be verified under penalty of perjury.

9 Section 13. MANNER OF GIVING NOTICE. Any notice required to be  
10 given under this Ordinance to any person shall be sufficiently given or served if it is  
11 personally served upon such person or if it is deposited, postage prepaid, in a post office,  
12 mailbox, subpost office, substation, or mail chute (or other like facility regularly  
13 maintained by the United States Postal Service) addressed to the person at the address for  
14 such person given on the relevant deed, instrument, or writing (within the meaning of  
15 Section 2 of this Ordinance) or at the address for such person given on the relevant claim  
16 for refund (within the meaning of Section 13 of this Ordinance) or, if no such address is  
17 available, to the person at the official address maintained by the Treasurer-Tax Collector  
18 for mailing of tax bills levied against the real property that was transferred without full  
19 payment of Tax or, if no such address is available, to the person at the address of said real  
20 property.

21 Section 14. SEVERABILITY. If any provision of this Ordinance or the  
22 application thereof to any person or circumstances is held invalid, that invalidity shall not  
23 affect other provisions or applications of the Ordinance which can be given effect without  
24 the invalid provision or application, and to this end the provisions of this Ordinance are  
25 severable.”

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Section 2. EFFECTIVE DATE. This Ordinance shall take effect thirty (30) days after adoption.

BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

By: \_\_\_\_\_  
Chairman

ATTEST:  
CLERK OF THE BOARD:

By: \_\_\_\_\_  
Deputy

(SEAL)

APPROVED AS TO FORM:  
December 20, 2013

By:   
L. ALEXANDRA FONG  
Deputy County Counsel

LAF:sk/ay  
12/20/2013  
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