

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

157



FROM: Executive Office

SUBMITTAL DATE:
June 5, 2013

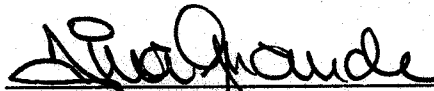
SUBJECT: Resolution No. 2013-129: A Resolution of the Board of Supervisors of the County of Riverside Revising the Amount of Property Tax to be Exchanged with the City of Eastvale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2013-129, revising the amount of property tax to be exchanged with the City of Eastvale; and
2. Direct the Auditor-Controller to make the necessary adjustments to the next secured property tax apportionment for the retroactive payment to the city, and ensure future payments are based on the new base year allocation factor.

BACKGROUND: On May 21, 2013 (Item 3-23), the Board of Supervisors approved an amendment to the revenue neutrality agreement between the County of Riverside and the City of Eastvale. The amendment was a result of an error in the base year calculation related to Proposition 172.

Continued on the next page


TINA GRANDE
Principal Management Analyst

FINANCIAL
DATA

Current F.Y. Total Cost: \$ 483,427
Current F.Y. Net County Cost: \$ 483,427
Annual Net County Cost: \$ 136,116

In Current Year Budget: No
Budget Adjustment: No
For Fiscal Year: FY 11/12-13/14

SOURCE OF FUNDS: Property Tax and General Fund (Contributions to other Funds)

Positions To Be Deleted Per A-30 ☐
Requires 4/5 Vote ☐

C.E.O. RECOMMENDATION:

APPROVE

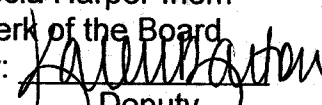
BY: 
George A. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Tavaglione, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: July 2, 2013
xc: EO, Auditor

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

Prev. Agn. Ref.: 3/21/13 3-23

District: 2/2

Agenda Number:

3-4

FORM APPROVED COUNTY COUNSEL
BY: 
DALE A. GARDNER
DATE: 6/26/13
Departmental Concurrence

Dep't Recomm.: ☐ Consent ☒ Policy
Per Exec. Ofc.: ☐ Consent ☒ Policy

RE: Resolution No. 2013-129: A Resolution of the Board of Supervisors of the County of Riverside Revising the Amount of Property Tax to be Exchanged with the City of Eastvale.

Date: June 5, 2013

Page 2

BACKGROUND continued: The Board also directed the Executive Office and County Counsel to return to the Board with a resolution to revise the property tax allocation factor for the City of Eastvale, as the base year calculation is used by the Auditor Controller's Property Tax Division to determine the amount of property tax for the city. The previous projected property tax allocation factor in the Comprehensive Fiscal Analysis (CFA) adopted by the Local Agency Formation Commission (LAFCO) should have been 3.13% instead of 2.56%.

The total amount owed to the city is \$619,542.86. Payment to the city will be split between two fiscal year budgets (12/13 and 13/14). The Auditor-Controller has provided an adjusted amount of \$483,426.86, which is the total retroactive payment owed to the city for two years (July 1, 2011 to July 1, 2013). This adjusted amount will be paid to the city by adjusting the secured property tax payment the city will be receiving in July. This will come out of FY 12/13. The County's general fund portion will have a corresponding negative adjustment. All property tax payments after July 2, 2013, will now be based on the corrected base year. The remaining amount of \$136,116 is for the transition period/year from October 1, 2010 through June 30, 2011. This amount will be paid out of the general fund fiscal year 13/14 non-property tax budget unit. This is due to the complexities of government code covering the transition year. No budget adjustment is needed at this time; however, if one is needed in the future, it will be done in a quarterly report.

The resolution has been approved as to form by County Counsel.

RESOLUTION NO. 2013-129

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF RIVERSIDE REVISING THE AMOUNT OF PROPERTY TAX
TO BE EXCHANGED WITH THE CITY OF EASTVALE**

WHEREAS, California Government Code Section 56810 provides an algorithm to determine the proper amount of property tax to be exchanged between the County and a newly incorporated City; and,

WHEREAS, on January 21, 2010, the Local Agency Formation Commission of Riverside County ("LAFCO") adopted its Resolution No. 01-10 and determined the amount of property tax to be transferred from the County to the City of Eastvale (the "City") upon its incorporation; and,

WHEREAS, the City incorporated on October 1, 2010; and,

WHEREAS, subsequent to the City's incorporation an error was found in the way that LAFCO's consultant calculated the amount of the property tax to be exchanged between the County and the City; and,

WHEREAS, the County and the City desire to correct that error and have agreed that the amount of the property tax that should have been exchanged in the base year between the County and the City should have been \$1,911,584, instead of \$1,620,345, which is the amount LAFCO's consultant calculated; and,

WHEREAS, the previous projected property tax allocation factor in the Comprehensive Fiscal Analysis (CFA) adopted by the Local Agency Formation Commission (LAFCO) should have been 3.13% instead of 2.56%.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Riverside assembled in regular session on July 2, 2013 that:

SECTION 1. Recitals True and Correct. The Board of Supervisors hereby finds that the foregoing recitals are true and correct.

FORM APPROVED COUNTY COUNSEL
BY DALEA GARDNER DATE 6/26/13

1 SECTION 2. Revised Base Year Property Tax Exchange. Pursuant to Government Code
2 Section 56810, the revised base year property tax to be transferred from the County to the City is
3 \$1,911,584. This retroactively corrects the previously determined base year property tax exchange
4 amount of \$1,620,345 from the date of October 1, 2010.

5 SECTION 3. Official Actions. The officers of the County are hereby authorized and directed, for
6 and in the name and on behalf of the County, to do any and all things and take any and all actions,
7 which they, or any of them, may deem necessary or advisable in order to consummate the purpose of
8 this resolution.

9 SECTION 4. Effective Date. This resolution shall take effect from and after the date of its
10 passage and adoption.

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12 ROLL CALL:

13 Ayes: Jeffries, Tavaaglione, Stone, Benoit and Ashley
14 Nays: None
15 Absent: None

16 The foregoing is certified to be a true copy of a resolution duly adopted
17 by said Board of Supervisors on the date therein set forth.

18 KECIA HARPER-IHEM, Clerk of said Board

19 By _____
20 Deputy

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



3-8

On motion of Supervisor Benoit, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the recommendation from Executive Office regarding Adoption of Resolution No. 2013-129: Revising the Amount of Property Tax to be Exchanged with the City of Eastvale, 2nd/2nd District, is continued to Tuesday, July 2, 2013 at 9:00 a.m.

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on June 18, 2013 of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors
Dated: June 18, 2013
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in
and for the County of Riverside, State of California.

(seal)

By: [Signature] Deputy

AGENDA NO.
3-8

xc: E.O., COB



JAY E. ORR
COUNTY EXECUTIVE OFFICER

MEMORANDUM

COUNTY OF RIVERSIDE

EXECUTIVE OFFICE

GEORGE A. JOHNSON
CHIEF ASSISTANT COUNTY EXECUTIVE OFFICER

ROB FIELD
ASSISTANT COUNTY EXECUTIVE OFFICER
ECONOMIC DEVELOPMENT AGENCY

BARBARA OLIVIER
ASSISTANT COUNTY EXECUTIVE OFFICER
HUMAN RESOURCES

ED CORSER
COUNTY FINANCE DIRECTOR

CHRISTOPHER HANS
CHIEF DEPUTY COUNTY EXECUTIVE OFFICER

TO: Kecia Harper-Ihem, COB

FROM: George A. Johnson, Chief Assistant CEO

DATE: June 13, 2013

RE: CONTINUANCE

Please continue the following item to July 2, 2013:

3-8 EXECUTIVE OFFICE: Adoption of Resolution No. 2013-129: Revising the Amount of Property Tax to be Exchanged with the City of Eastvale, 2nd / 2nd District. (3-6 of 06/04/2013) (4/5 vote required).

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

738



FROM: Executive Office

SUBMITTAL DATE:
May 22, 2013

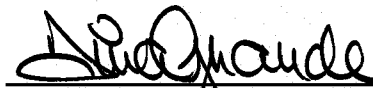
SUBJECT: Resolution No. 2013-129: A Resolution of the Board of Supervisors of the County of Riverside Revising the Amount of Property Tax to be Exchanged with the City of Eastvale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2013-129, revising the amount of property tax to be exchanged with the City of Eastvale, and
2. Direct the Auditor-Controller to make the necessary adjustments to the next secured property tax apportionment for the retroactive payment to the city, and ensure future payments are based on the new base year allocation factor.

BACKGROUND: On May 21, 2013 (Item 3-23), the Board of Supervisors approved an amendment to the revenue neutrality agreement between the County of Riverside and the City of Eastvale. The amendment was a result of an error in the base year calculation related to Proposition 172.

Continued on the next page



TINA GRANDE
Principal Management Analyst

FINANCIAL
DATA

Current F.Y. Total Cost: \$ 482,790
Current F.Y. Net County Cost: \$ 482,790
Annual Net County Cost: \$ 0

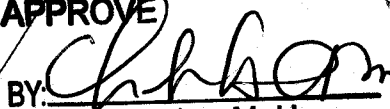
In Current Year Budget: No
Budget Adjustment: NO
For Fiscal Year: FY 11/12-12/13

SOURCE OF FUNDS: Property Tax

Positions To Be Deleted Per A-30 ☐
Requires 4/5 Vote ☐

C.E.O. RECOMMENDATION:

APPROVE



County Executive Office Signature Christopher M. Hans

Dep't Recomm.: ☐ Consent ☒ Policy
Per Exec. Ofc.: ☐ Consent ☒ Policy

500 MAY 20 10 51
RECEIVED BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE

Prev. Agn. Ref.: 3/21/13 3-23

District: 2/2

Agenda Number:

3-6

RE: Resolution No. 2013-129: A Resolution of the Board of Supervisors of the County of Riverside Revising the Amount of Property Tax to be Exchanged with the City of Eastvale.

Date: May 22, 2013

Page 2

The Board also directed the Executive Office and County Counsel to return to the Board with a resolution to revise the property tax allocation factor for the City of Eastvale, as the base year calculation is used by the Auditor Controller's Property Tax Division to determine the amount of property tax for the city.

The Auditor-Controller has provided an adjusted amount of \$482,790.42, which is the total retroactive payment owed to the city for two years as of June 4, 2013. This adjusted amount will be paid to the city by adjusting the secured property tax payment the city will be receiving in July. The County's general fund portion will have a corresponding negative adjustment. All property tax payments after June 4, 2013 will now be based on the corrected base year.

The resolution has been approved as to form by County Counsel.

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3 RESOLUTION NO. 2013-129

4
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
6 REVISING THE AMOUNT OF PROPERTY TAX TO BE EXCHANGED WITH THE CITY OF
7 EASTVALE

8 WHEREAS, California Government Code Section 56810 provides an algorithm to
9 determine the proper amount of property tax to be exchanged between the County and a newly incorporated
10 City.

11 WHEREAS, on January 21, 2010, the Local Agency Formation Commission of Riverside
12 County ("LAFCO") adopted its Resolution No. 01-10 and determined the amount of property tax to be
13 transferred from the County to the City of Eastvale (the "City") upon its incorporation.

14 WHEREAS, the City incorporated on October 1, 2010.

15 WHEREAS, subsequent to the City's incorporation an error was found in the way that
16 LAFCO's consultant calculated the amount of the property tax to be exchanged between the County and
17 the City.

18 WHEREAS, the County and the City desire to correct that error and have agreed that the
19 amount of the property tax that should have been exchanged in the base year between the County and the
20 City should have been \$1,911,584 instead of \$1,620,345, which is the amount LAFCO's consultant
21 calculated.

22 NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of
23 Riverside assembled in regular session on June 4, 2013 that:

24 SECTION 1. Recitals True and Correct. The Board of Supervisors hereby finds that the
25 foregoing recitals are true and correct.

26 SECTION 2. Revised Base Year Property Tax Exchange. Pursuant to Government Code
27 Section 56810, the revised base year property tax to be transferred from the County to the City is
28

FORM APPROVED COUNTY COUNSEL
BY DALE A. GARDNER DATE 5/22/13

1 \$1,911,584. This retroactively corrects the previously determined base year property tax exchange amount
2 of \$1,620,345.

3 SECTION 3. Official Actions. The officers of the County are hereby authorized and
4 directed, for and in the name and on behalf of the County, to do any and all things and take any and all
5 actions, which they, or any of them, may deem necessary or advisable in order to consummate the purpose
6 of this resolution.

7 SECTION 4. Effective Date. This resolution shall take effect from and after the date of its
8 passage and adoption.
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MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



3-6

On motion of Supervisor Stone, seconded by Supervisor Benoit and duly carried, IT WAS ORDERED that the recommendation from Executive Office regarding Adoption of Resolution No. 2013-129: Revising the Amount of Property Tax to be Exchanged with the City of Eastvale, 2nd/2nd District is continued to Tuesday, June 18, 2013 at 9:00 a.m.

Roll Call:

Ayes: Jeffries, Stone, Benoit and Ashley
Nays: None
Absent: Tavaglione

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on June 4, 2013 of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors
Dated: June 4, 2013
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in
and for the County of Riverside, State of California.

(seal)

By: [Signature] Deputy

AGENDA NO.
3-6

xc: E.O., COB



JAY E. ORR
COUNTY EXECUTIVE OFFICER

**MEMORANDUM
COUNTY OF RIVERSIDE
EXECUTIVE OFFICE**

GEORGE A. JOHNSON
CHIEF ASSISTANT COUNTY EXECUTIVE OFFICER

ROB FIELD
ASSISTANT COUNTY EXECUTIVE OFFICER
ECONOMIC DEVELOPMENT AGENCY

BARBARA OLIVIER
ASSISTANT COUNTY EXECUTIVE OFFICER
HUMAN RESOURCES

ED CORSER
COUNTY FINANCE DIRECTOR

CHRISTOPHER HANS
CHIEF DEPUTY COUNTY EXECUTIVE OFFICER

TO: Kecia Harper-Ihem, COB
FROM: George A. Johnson, Chief Assistant CEO
DATE: June 3, 2013
RE: CONTINUANCE

Please continue the following item to June 18, 2013:

3.6 – Executive Office – Adoption of Resolution No. 2013-129: Revising the Amount of Property Tax to be exchanged with the City of Eastvale.

**Riverside County Board of Supervisors
Request to Speak**

Submit request to Clerk of Board (right of podium),
Speakers are entitled to three (3) minutes, subject
to Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: Mayor Ike Bootsma

Address: _____
(only if follow-up mail response requested)

City: Eastvale **Zip:** 91752

Phone #: 951-361-0900

Date: 1-2-13 **Agenda #** 3-4

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

☒ **Support** ☐ **Oppose** ☐ **Neutral**

Note: If you are here for an agenda item that is filed
for "Appeal", please state separately your position on
the appeal below:

☐ **Support** ☐ **Oppose** ☐ **Neutral**

I give my 3 minutes to: _____

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda:

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, insuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please insure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo.

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. Please step up to the podium when the Chairman calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chairman adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chairman's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

Addressing the Board & Acknowledgement by Chairman:

The Chairman will determine what order the speakers will address the Board, and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles in order to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the general public and/or meeting participants. Such behavior, at the discretion of the Board Chairman may result in removal from the Board Chambers by Sheriff Deputies.