

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

101C



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

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	
SOURCE OF FUNDS: N/A				Budget Adjustment: N/A	
				For Fiscal Year: N/A	

C.E.O. RECOMMENDATION:

APPROVE
BY:
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above ordinance is approved as introduced with waiver of reading.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: January 28, 2014
xc: Assessor, COB

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

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

3-5

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY:
Departmental Concurrence
12/23/13
FORM APPROVED
12/19/13
ALEXANDRA FONG
DEPUTY COUNTY COUNSEL

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

**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.

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

"ORDINANCE NO. 516

Section 1. **SHORT TITLE AND AUTHORITY.** This Ordinance is
may be cited as the Documentary Transfer Tax Ordinance of the County of
is adopted pursuant to Part 6.7 of Division 2 of the Revenue and Taxation
t 0.5 of the Revenue and Taxation Code, commencing with section 60 of
th special reference to sections 64(c) and 64(d).

Section 2. IMPOSITION OF TAX. There is hereby imposed a transfer tax ("Documentary Transfer Tax" or "Tax"), as hereinafter defined, on every instrument, or writing by which any lands, tenements, or other realty sold in the County of Riverside ("County") shall be granted, assigned, transferred, or conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, in, her, or their direction, when the consideration or value of the interest or interests conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of conveyance) exceeds one hundred dollars (\$100).

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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.

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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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- 1 (2) If there is a termination of any partnership or other
2 entity treated as a partnership for federal income tax
3 purposes, within the meaning of Section 708 of the
4 Internal Revenue Code of 1986, for purposes of this
5 Ordinance, the partnership or other entity shall be
6 treated as having executed an instrument whereby
7 there was conveyed, for fair market value (exclusive
8 of the value of any lien or encumbrance remaining
9 thereon), all realty held by the partnership or other
10 entity at the time of the termination.
- 11 (3) Not more than one Tax shall be imposed pursuant to
12 this Ordinance by a county, city and county or city by
13 reason of a termination described in the subdivision
14 (b); and any transfer pursuant thereto, with respect to
15 the realty held by a partnership or other entity treated
16 as a partnership at the time of such termination.
- 17 (4) No levy shall be imposed pursuant to this part by
18 reason of any transfer between an individual or
19 individuals and a legal entity or between legal entities
20 that results solely in a change in the method of
21 holding title to the realty and in which proportional
22 ownership interests in the realty, whether represented
23 by stock, membership interest, partnership interest,
24 co-tenancy interest, or otherwise, directly or
25 indirectly, remain the same immediately after the
26 transfer.

27 f. Conveyances taken in lieu of foreclosure and exception to
28 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

G:\Property\06-ORDINANCE\516 Documentary Transfer Tax\Ord 516.4 Final 122013.doc



OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1147, 4080 LEMON STREET
RIVERSIDE, CA 92502-1147
PHONE: (951) 955-1060
FAX: (951) 955-1071

KECIA HARPER-IHEM
Clerk of the Board of Supervisors

KIMBERLY A. RECTOR
Assistant Clerk of the Board

January 28, 2014

THE PRESS ENTERPRISE
ATTN: LEGALS
P.O. BOX 792
RIVERSIDE, CA 92501

E-MAIL: legals@pe.com
FAX: (951) 368-9018

RE: ADOPTION OF: ORDINANCE NO. 516.4

To Whom It May Concern:

Attached is a copy for publication in your newspaper for **One (1) Time on Thursday, January 30, 2014.**

We require your affidavit of publication immediately upon completion of the last publication.

Your invoice must be submitted to this office in duplicate, **WITH TWO CLIPPINGS OF THE PUBLICATION.**

NOTE: PLEASE COMPOSE THIS PUBLICATION INTO A SINGLE COLUMN FORMAT.

Thank you in advance for your assistance and expertise.

Sincerely,

Cecilia Gil

Board Assistant to:
KECIA HARPER-IHEM, CLERK OF THE BOARD

3-5 of 01/28/14

**NOTICE BEFORE THE BOARD OF SUPERVISORS
OF RIVERSIDE COUNTY**

NOTICE IS HEREBY GIVEN that of the Board of Supervisors regular meeting on Tuesday, February 4, 2014 at 9:00 A.M., or as soon as possible thereafter, which will be held at the 1st Floor Board Chambers, County Administrative Center, 4000 Lomon Street, Riverside, California, the Board of Supervisors will consider adoption of the following ordinance:

SUMMARY OF ORDINANCE 516.4

An Ordinance of the County of Riverside Amending Ordinance No. 516 Relating to the Imposition of a Documentary Transfer Tax on Each Deed, Instrument, or Writing Whereby Interests in Real Property are Conveyed

Section 1. Ordinance No. 516 is amended in its entirety to read as follows: An Ordinance of the County of Riverside Regulating the Imposition of Documentary Transfer Tax

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

Section 3. **IMPOSITION OF TAX.** There is hereby imposed a documentary transfer tax ("Documentary Transfer Tax" or "Tax"), as hereinafter defined, on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the County of Riverside ("County") shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds one hundred dollars (\$100).

Section 4. **PERSONS REQUIRED TO PAY THE TAX. PAYMENT OF THE TAX, AND PROOF OF EXEMPTION FROM THE TAX.** Any person who makes, signs, or issues any document or instrument subject to the Tax, or for whose use or benefit it is for, shall be required to pay the tax, which is due and payable when the deed, instrument, or writing subject to the Tax is submitted for recordation with the County or at the time of consummation of the grant, assignment, transfer, or other conveyance of the lands, tenements, or other realty sold.

SECTION 5. ENFORCEMENT OF THE TAX. Whenever the Recorder has reason to believe that all or part of the Tax due is not being paid (or has not been paid), he or she may require any person liable for the Tax to furnish reasonable documentation that is relevant to determining the correct amount of the Tax due from that person. The Recorder may serve written notice demanding payment within fifteen (15) days of service and may refer the unpaid claim to the County Counsel for collection in any manner authorized by law.

The amount of any Tax imposed by this Ordinance shall be deemed a debt owed to the County. Any person who makes a material misrepresentation of fact for the purpose of avoiding payment of the Tax shall be guilty of a misdemeanor punishable by imprisonment in a County jail not exceeding six months, by a fine not exceeding one thousand dollars (\$1,000), or by both that imprisonment and fine.

SECTION 6. CONTENT OF DOCUMENTS SUBMITTED FOR RECORDATION. Every document subject to the Tax imposed by this Ordinance and which is submitted for recordation shall show on the face of the document the incorporated or unincorporated location of the lands, tenements, or other realty described in the document. If said lands, tenements, or other realty are located within a city in the County, the name of the city shall be set forth. If said lands, tenements, or other realty are located in the unincorporated area of the County, that fact shall be set forth. The Assessor's Parcel Number(s) shall be set forth within the document recorded with the County.

SECTION 7. MOBILEHOME INSTALLED ON A FOUNDATION SYSTEM. The transfer of any mobilehome installed on a foundation system, pursuant

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to section 18551 of the California Health and Safety Code, and subject to local property taxation shall be subject to the Tax imposed by this Ordinance.

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

SECTION 9. LEASES. The creation, termination, or transfer of a leasehold interest in taxable real property for a term of 35 years or more is taxable.

SECTION 10. EXEMPTIONS. Exemptions from Documentary Transfer Tax are set forth within this Section. Any person or entity claiming an exemption must declare in writing, under penalty of perjury, the facts that support the claim for exemption in the manner and form prescribed by the Recorder.

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

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

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

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

SECTION 15. EFFECTIVE DATE. This Ordinance shall take effect thirty (30) days after adoption.

Dated: January 28, 2014

KECIA HARPER-IHEM, Clerk of the Board
By: Cecilia Gil, Board Assistant

1/30

NOTICE BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that at the Board of Supervisors regular meeting on **Tuesday, February 4, 2014 at 9:00 a.m.**, or as soon as possible thereafter, which will be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, California, the Board of Supervisors will consider adoption of the following ordinance:

SUMMARY OF ORDINANCE 516.4

An Ordinance of the County of Riverside Amending Ordinance No. 516 Relating to the Imposition of a Documentary Transfer Tax on Each Deed, Instrument, or Writing Whereby Interests in Real Property are Conveyed

Section 1. Ordinance No. 516 is amended in its entirety to read as follows: An Ordinance of the County of Riverside Regulating the Imposition of Documentary Transfer Tax

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

Section 3. **IMPOSITION OF TAX.** There is hereby imposed a documentary transfer tax ("Documentary Transfer Tax" or "Tax"), as hereinafter defined, on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the County of Riverside ("County") shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds one hundred dollars (\$100).

Section 4. **PERSONS REQUIRED TO PAY THE TAX, PAYMENT OF THE TAX, AND PROOF OF EXEMPTION FROM THE TAX.** Any person who makes, signs, or issues any document or instrument subject to the Tax, or for whose use or benefit it is for, shall be required to pay the tax, which is due and payable when the deed, instrument, or writing subject to the Tax is submitted for recordation with the County or at the time of consummation of the grant, assignment, transfer, or other conveyance of the lands, tenements, or other realty sold.

SECTION 5. ENFORCEMENT OF THE TAX. Whenever the Recorder has reason to believe that all or part of the Tax due is not being paid (or has not been paid), he or she may require any person liable for the Tax to furnish reasonable documentation that is relevant to determining the correct amount of the Tax due from that person. The Recorder may serve written notice demanding payment within fifteen (15) days of service and may refer the unpaid claim to the County Counsel for collection in any manner authorized by law.

The amount of any Tax imposed by this Ordinance shall be deemed a debt owed to the County. Any person who makes a material misrepresentation of fact for the purpose of avoiding payment of the Tax shall be guilty of a misdemeanor punishable by imprisonment in a County jail not exceeding six months, by a fine not exceeding one thousand dollars (\$1,000), or by both that imprisonment and fine.

SECTION 6. CONTENT OF DOCUMENTS SUBMITTED FOR RECORDATION. Every document subject to the Tax imposed by this Ordinance and which is submitted for recordation shall show on the face of the document the incorporated or unincorporated location of the lands, tenements, or other realty described in the document. If said lands, tenements, or other realty are located within a city in the County, the name of the city shall be set forth. If said lands, tenements, or other realty are located in the unincorporated area of the County, that fact shall be set forth. The Assessor's Parcel Number(s) shall be set forth within the document recorded with the County.

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

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

SECTION 9. LEASES. The creation, termination, or transfer of a leasehold interest in taxable real property for a term of 35 years or more is taxable.

SECTION 10. EXEMPTIONS. Exemptions from Documentary Transfer Tax are set forth within this Section. Any person or entity claiming an exemption must declare in writing, under penalty of perjury, the facts that support the claim for exemption in the manner and form prescribed by the Recorder.

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

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

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

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

SECTION 15. EFFECTIVE DATE. This Ordinance shall take effect thirty (30) days after adoption.

Dated: January 28, 2014

KECIA HARPER-IHEM, Clerk of the Board
By: Cecilia Gil, Board Assistant

FOR BILLING INQUIRIES:
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10	11	12	13	15	16	17	18	19	20
DATE	REFERENCE NUMBER	DESCRIPTION - OTHER COMMENTS/CHARGES	PRODUCT/ZONE	SIZE	BILLED UNITS	TIMES RUN	RATE	GROSS AMOUNT	NET AMOUNT

01/30/2014	I01214879-01302014	PO# Ord. 516.4, NOTICE BEFORE THE Order Placed by: Cecilia Gil	Press-Enterprise	2 x 200 LI	400	1	1.30	518.70	518.70
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RECEIVED RIVERSIDE COUNTY
CLERK / BOARD OF SUPERVISORS
2014 FEB - 5 PM 1:16

ACR
3-5 of 01/28/14

Legal Advertising Invoice

BALANCE
\$518.70

SALES CONTACT INFORMATION		ADVERTISER INFORMATION			
25	1	6	7	2	
Maria Tinajero 951-368-9225	BILLING PERIOD 01/30/2014 - 01/30/2014	BILLED ACCOUNT NUMBER 100141323	ADVERTISER/CLIENT NUMBER 100141323	ADVERTISER/CLIENT NAME BOARD OF SUPERVISORS	

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR REMITTANCE

2	ADVERTISER/CLIENT NAME BOARD OF SUPERVISORS				
1	6	7			
BILLING PERIOD 01/30/2014 - 01/30/2014	BILLED ACCOUNT NUMBER 100141323	ADVERTISER/CLIENT NUMBER 100141323			
23	24	3			
BALANCE \$518.70	INVOICE NUMBER I01214879-01302014	TERMS OF PAYMENT DUE UPON RECEIPT			

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Legal Advertising Invoice

8 BILLING ACCOUNT NAME AND ADDRESS

9 REMITTANCE ADDRESS

BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE
P.O. BOX 1147
RIVERSIDE, CA 92502

Enterprise Media
POST OFFICE BOX 12009
RIVERSIDE, CA 92502-2209

THE PRESS-ENTERPRISE

3450 Fourteenth Street
Riverside, CA 92501-3878
951-684-1200
951-368-9018 FAX

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc.: / Ord. 516.4

I am a citizen of the United States. I am over the age of eighteen years and not a party to or interested in the above entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper of general circulation, printed and published daily in the County of Riverside and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1991, Case Number 267864, under date February 4, 2013, Case Number RIC 1215735, under date of July 25, 2013, Case Number RIC 1305730, and under date of September 16, 2013, Case Number RIC1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s)

01/30/2014

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date: January 30, 2014

BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE
P.O. BOX 1147
RIVERSIDE, CA 92502

Ad Number: 0001214879-01

P.O. Number: Ord. 516.4

Ad Copy:

NOTICE BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY

NOTICE IS HEREBY GIVEN that at the Board of Supervisors regular meeting on Tuesday, February 4, 2014 at 9:00 a.m., or as soon as possible thereafter, which will be held at the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, California, the Board of Supervisors will consider adoption of the following ordinance:

SUMMARY OF ORDINANCE 516.4

An Ordinance of the County of Riverside Amending Ordinance No. 516 Relating to the Imposition of a Documentary Transfer Tax on Each Deed, Instrument, or Writing Whereby Interests in Real Property are Conveyed

Section 1. Ordinance No. 516 is amended in its entirety to read as follows: An Ordinance of the County of Riverside Regulating the Imposition of Documentary Transfer Tax

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

Section 3. IMPOSITION OF TAX. There is hereby imposed a documentary transfer tax ("Documentary Transfer Tax" or "Tax"), as hereinafter defined, on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the County of Riverside ("County") shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds one hundred dollars (\$100).

Section 4. PERSONS REQUIRED TO PAY THE TAX, PAYMENT OF THE TAX, AND PROOF OF EXEMPTION FROM THE TAX. Any person who makes, signs, or issues any document or instrument subject to the Tax, or for whose use or benefit it is for, shall be required to pay the tax, which is due and payable when the deed, instrument, or writing subject to the Tax is submitted for recordation with the County or at the time of consummation of the grant, assignment, transfer, or other conveyance of the lands, tenements, or other realty sold.

SECTION 5. ENFORCEMENT OF THE TAX. Whenever the Recorder has reason to believe that all or part of the Tax due is not being paid (or has not been paid), he or she may require any person liable for the Tax to furnish reasonable documentation that is relevant to determining the correct amount of the Tax due from that person. The Recorder may serve written notice demanding payment within fifteen (15) days of service and may refer the unpaid claim to the County Counsel for collection in any manner authorized by law.

The amount of any Tax imposed by this Ordinance shall be deemed a debt owed to the County. Any person who makes a material misrepresentation of fact for the purpose of avoiding payment of the Tax shall be guilty of a misdemeanor punishable by imprisonment in a County jail not exceeding six months, by a fine not exceeding one thousand dollars (\$1,000), or by both that imprisonment and fine.

SECTION 6. CONTENT OF DOCUMENTS SUBMITTED FOR RECORDATION. Every document subject to the Tax imposed by this Ordinance and which is submitted for recordation shall show on the face of the document the incorporated or unincorporated location of the lands, tenements, or other realty described in the document. If said lands, tenements, or other realty are located within a city in the County, the name of the city shall be set forth. If said lands, tenements, or other realty are located in the unincorporated area of the County, that fact shall be set forth. The Assessor's Parcel Number(s) shall be set forth within the document recorded with the County.

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

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

SECTION 9. LEASES. The creation, termination, or transfer of a leasehold interest in taxable real property for a term of 35 years or more is taxable.

SECTION 10. EXEMPTIONS. Exemptions from Documentary Transfer Tax are set forth within this Section. Any person or entity claiming an exemption must declare in writing, under penalty of perjury, the facts that support the claim for exemption in the manner and form prescribed by the Recorder.

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

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

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

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

SECTION 15. EFFECTIVE DATE. This Ordinance shall take effect thirty (30) days after adoption.

Dated: January 28, 2014

KECIA HARPER-IHEM, Clerk of the Board
By: Cecilia Gil, Board Assistant

1/30