

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



1-1

On motion of Supervisor Ashley, seconded by Supervisor Benoit and duly carried, IT WAS ORDERED, FOUND AND DETERMINED that the following ordinances were duly published:

<u>ORDINANCE</u>	<u>DATE</u>	<u>NEWSPAPER</u>
No. 516.4	February 8, 2014	The Press-Enterprise

Roll Call:

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

I hereby certify that the foregoing is a full, true and correct copy of an order made and entered on July 29, 2014 of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors
Dated: July 29, 2014
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in and
for the County of Riverside, State of California.

(seal)

By *April Boyd*, Deputy

AGENDA NO.

1-1

ATTACHMENTS FILED WITH
THE CLERK OF THE BOARD

THE PRESS-ENTERPRISE

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

PROOF OF PUBLICATION (2010, 2015.5 C.C.P)

Publication(s): The Press-Enterprise

PROOF OF PUBLICATION OF

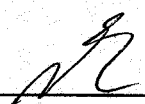
Ad Desc.: / Ord. 516.4 Adopted

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 in 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, 1995, Case Number 267864, under date of 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 RIC 1309013; 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) requesting publication, and not in any supplement thereof on the following dates, to wit:

02/08/2014

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

Date: February 10, 2014
At: Riverside, California



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

Ad Number: 0001220375-01

P.O. Number: Ord. 516.4 Adopted

Ad Copy:

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

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. When the deed, instrument, or writing subject to the Tax is not submitted for recordation or is not otherwise recorded, the Tax is due and payable 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 thereafter file an 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, sent by registered mail, or sent by certified mail, return receipt requested, to the person's last known address.

postage prepaid, or a post office mailbox, post office, 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.

Jeff Stone, Chairman of the Board

I HEREBY CERTIFY that at a regular meeting of the Board of Supervisors of said County, held on February 4, 2014, the foregoing Ordinance consisting of fifteen (15) sections was adopted by said Board by the following vote:

AYES: Jeffries, Tavaglione, Stone, Benoit and Ashley
NAYS: None
ABSENT: None

Kecia Harper-Ihem, Clerk of the Board
By: Cecilia Gil, Board Assistant

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