

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS
 DATE: 4/7/15

Departmental Concurrence

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

609



FROM: Executive Office

SUBMITTAL DATE:
 March 31, 2015

SUBJECT: Adoption of Resolution No. 2015-86, a Master Property Tax Transfer Agreement Determining the Amount of Property Tax Revenue to be Exchanged between the County of Riverside and the Rubidoux Community Services District Relating to Annexation of Three Parcels by the Rubidoux Community Services District – LAFCO 2014-22-2 (Limonite). District 2; [\$319 annually]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2015-86, a Master Property Tax Transfer Agreement Determining the Amount of Property Tax Revenue to be Exchanged between the County of Riverside and the Rubidoux Community Services District – LAFCO 2014-22-2 (Limonite); and
2. Direct the Clerk of the Board to provide the Resolution along with the Minute Order to the Local Area Formation Commission (LAFCO).

BACKGROUND:

Summary

The Local Area Formation Commission (LAFCO) is scheduled to consider Annexation No. 2015-22-2 on April 23, 2015. Annexation No. 2015-22-2 (Limonite) is a property owner initiated annexation of three parcels (APN 186-140-011, APN 186-160-027 and APN 186-160-028) for services to be provided by the Rubidoux Community Services District.

Continued on next page

Tina Grande
 Tina Grande
 Principal Management Analyst

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0	0	0	\$319	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	0	0	0	

SOURCE OF FUNDS: 100% Structural Fire Tax
 Budget Adjustment: N/A
 For Fiscal Year: N/A

C.E.O. RECOMMENDATION:

APPROVE

BY: *Alex Gann*
 Alex Gann

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
 Nays: None
 Absent: None
 Date: April 14, 2015
 xc: E.O., LAFCO, Auditor

Kecia Harper-Ihem
 Clerk of the Board
 By: *Kecia Harper-Ihem*
 Deputy

Prev. Agn. Ref.: District: 2 Agenda Number:

3-3

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

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Adoption of Resolution No. 2015-86, a Master Property Tax Transfer Agreement Determining the Amount of Property Tax Revenue to be Exchanged between the County of Riverside and the Rubidoux Community Services District Relating to Annexation of Three Parcels by the Rubidoux Community Services District. District 2; [\$315 annually]

DATE: March 31, 2015

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

Revenue and Taxation Code §99(d) allows for the county and any local agency or agencies to enter into a Master Property Tax Agreement, which specifies the amount of property tax to be exchanged when an annexation occurs. Without a Master Property Tax Agreement, the county and the local agency meet and negotiate on each annexation proposal.

As the parties have met and negotiated the terms of the agreement, staff recommends that the Board of Supervisors approve Resolution No. 2015-86. The Rubidoux Community Services District will need to adopt a resolution with similar terms.

The exchange of property tax revenue will become effective for tax purposes beginning July 1 of the subsequent calendar year following the date of annexation. LAFCO will consider the annexation on April 23, 2015.

Impact on Citizens and Businesses

The Board's action today will have no immediate impact on citizens or businesses.

SUPPLEMENTAL:

Additional Fiscal Information

The resolution will transfer structural fire tax, currently estimated in the amount of \$319 annually to the Rubidoux Community Services District.

ATTACHMENTS:

- A. Resolution No. 2015-86

2 RESOLUTION NO. 2015-86

3 DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE
4 TO BE EXCHANGED BETWEEN THE COUNTY OF RIVERSIDE
5 AND THE RUBIDOUX COMMUNITY SERVICES DISTRICT
6 LAFCO 2014-22-2 (Limonite)

7 BE IT RESOLVED BY THE Board of Supervisors of the County of Riverside, State of California,
8 in regular session assembled on April 14, 2015 that:

9 1. The County of Riverside and the Rubidoux Community Services District are the
10 agencies whose area of responsibility for service would be affected by LAFCO 2014-22-2 (Limonite) to
11 the Rubidoux Community Services District.

12 2. Representatives of each of the affected agencies have met and negotiated the following
13 exchange of property tax revenue to become effective beginning July 1 of the subsequent calendar
14 year following the date of annexation of the parcels identified in LAFCO 2014-22-2 (Limonite), as APN
15 186-140-011, APN 186-160-027 and APN 186-160-028.

16 a. The Rubidoux Community Services District shall assume the service
17 responsibility for the suppression and prevention of structural fires in areas to be annexed, for
18 which purpose it maintains a fire department, and for such service assumption shall receive
19 100% of that portion of the property tax revenue generated within the territory to be annexed
20 that is presently collected by the County of Riverside as a structural fire protection tax.

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

24 3. The Board of Supervisors of the County of Riverside hereby agrees to the above-recited
25 exchange of property tax revenue.
26

FORM APPROVED COUNTY COUNSEL
BY: DANE A. GARDNER DATE: 4/17/15

