

FORM APPROVED COUNTY COUNSEL
 BY: *[Signature]*
 ANITA C. WILLIS
 DATE: 4-2-15

Departmental Concurrence

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

614



FROM: Executive Office

SUBMITTAL DATE:
 March 31, 2015

SUBJECT: Resolution No. 2015-87 Determining the Amount of Property Tax to be Exchanged between the Murrieta Valley Cemetery District and the Temecula Public Cemetery District, the Perris Valley Cemetery District, and the Wildomar Cemetery District – LAFCO 2015-13-3&5; District 1, 3 & 5; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2015-87, determining the amount of Property Tax Revenue to be exchanged between the Murrieta Valley Cemetery District and the Temecula Public Cemetery District, the Perris Valley Cemetery District, and the Wildomar Cemetery District – LAFCO 2015-13-3&5; 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 Murrieta Valley Cemetery District has filed a proposal with the Local Agency Formation Commission (LAFCO) to amend their sphere of influence and annex properties currently in the Temecula Valley Cemetery District, the Perris Valley Cemetery District, and the Wildomar Cemetery District [LAFCO 2014-13-3&5].

Continued on Page 2

[Signature]
 Tina Grande
 Principal Management Analyst

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 checked="" type="checkbox"/>
NET COUNTY COST	\$ N/A	\$ N/A	\$ N/A	\$ N/A	

SOURCE OF FUNDS: N/A
 Budget Adjustment: No
 For Fiscal Year:

C.E.O. RECOMMENDATION: APPROVE
 BY: *[Signature]*
 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: *[Signature]*
 Deputy

Prev. Agn. Ref.: | District: 1, 3, 5 | Agenda Number:

3-4

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

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Resolution No. 2015-87 Determining the Amount of Property Tax to be Exchanged between the Murrieta Valley Cemetery District and the Temecula Public Cemetery District, the Perris Valley Cemetery District, and the Wildomar Cemetery District – LAFCO 2015-13-3&5; District 1, 3 & 5; [\$0]

DATE: March 31, 2015

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

The reorganization also includes a detachment from Murrieta Valley Cemetery District to Temecula Public Cemetery District.

Currently, the City of Murrieta residents and property owners are served by four separate cemetery districts. The Murrieta Cemetery District would like for all residents and property owners in the current boundary for the city of Murrieta to be served by one district.

Per the Revenue and Taxation Code Section 99(b)5, the Board of Supervisors, on behalf of the districts, negotiates any exchange of property tax. The Board is required to consult with the affected districts prior to adopting the final tax exchange resolution. The attached resolution reflects the negotiated terms agreed to at a meeting between staff from the Executive Office, the Murrieta Cemetery District, the Temecula Valley Cemetery District, the Perris Valley Cemetery District, and the Wildomar Cemetery District. The Perris Valley Cemetery District was represented by Economic Development Agency staff, as the Board of Supervisors assumed responsibility for the Perris Valley Cemetery District in January 2002. The terms agreed to and reflected in the attached resolution transfer 100 percent of the service responsibility of the subject areas along with 100 percent of the property tax revenue for cemetery services to the respective district. Murrieta Valley Cemetery District and Temecula Public Cemetery District are the only districts annexing area.

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 Residents and Businesses

Board approval of the property tax exchange resolution will have no impact on residents and businesses.

SUPPLEMENTAL:

Additional Fiscal Information

There are no costs to the county associated with the approval of the property tax exchange resolution. The Perris Valley Cemetery District will lose tax revenue attributed to the parcels being annexed by Murrieta Valley Cemetery District. The current annual estimate is \$29,396.

Contract History and Price Reasonableness

N/A

ATTACHMENTS:

A. Resolution No. 2015-87

RESOLUTION NO. 2015-87

**DETERMINING THE AMOUNT OF PROPERTY TAX
REVENUE TO BE EXCHANGED BETWEEN THE
MURRIETA VALLEY CEMETERY DISTRICT AND THE TEMECULA PUBLIC CEMETERY DISTRICT,
THE PERRIS VALLEY CEMETERY DISTRICT, AND THE WILDOMAR CEMETERY DISTRICT
REORGANIZATION TO INCLUDE ANNEXATION TO MURRIETA VALLEY CEMETERY DISTRICT
AND TEMECULA PUBLIC CEMETERY DISTRICT, MURRIETA VALLEY CEMETERY DISTRICT,
TEMECULA PUBLIC CEMETERY DISTRICT AND WILDOMAR CEMETERY DISTRICT
LAFCO 2014-13-3&5**

WHEREAS, the Murrieta Valley Cemetery District has filed LAFCO No. 2014-13-3&5 requesting a reorganization to include annexations to the Murrieta Valley Cemetery District and the Temecula Public Cemetery District and concurrent detachment from the Perris Valley Cemetery District, Murrieta Valley Cemetery District, Temecula Public Cemetery District and Wildomar Cemetery District, and

WHEREAS, Revenue and Taxation code Section 99(b)(5) directs the Board of Supervisors to negotiate any exchange of Property Tax revenues that affect the service responsibility of one or more special districts, and

WHEREAS, the responsibility for providing cemetery services will rest with the Murrieta Valley Cemetery District and the Temecula Public Cemetery District per the new proposed boundaries;

NOW, THEREFORE, BE IT RESOLVED by the Riverside County Board of Supervisors assembled in regular session on April 14, 2015, that:

1. The Murrieta Valley Cemetery District, and the Temecula Public Cemetery District, The Perris Valley Cemetery District, and the Wildomar cemetery district are the agencies whose area of responsibility would be affected by LAFCO 2014-13-3&5.

2. The Murrieta Valley Cemetery District and the Temecula Public Cemetery District shall assume the responsibility for all cemetery services within the territory sought to be detached from the Perris Valley Cemetery District, the Murrieta Valley Cemetery District, the Temecula Public Cemetery District and the Wildomar Cemetery District and for such service shall receive 100 percent of that

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BY: *[Signature]*
DAINE A. GARDNER
DATE: 4/14/15

1 portion of the property tax revenue generated within the territory to be detached and subsequently
2 assumed by the respective district that relates to cemetery services.

3 3. The exchange of property tax revenue shall become effective beginning July 1 of the
4 subsequent calendar year following the date of annexation.

5 4. The County Auditor shall convert the above-established percentage into actual dollar
6 figures and thereafter allocate such property tax revenue in accord with the provisions of Section 95 et
7 seq. of the Revenue and Taxation Code.

8 5. The Clerk shall transmit a certified copy of this resolution to each affected agency and to
9 the Executive Officer of the Local Agency Formation Commission and to the Auditor of the County of
10 Riverside pursuant to Section 99 of the Revenue and Taxation Code.

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12 ROLL CALL:

13 Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
14 Nays: None
15 Absent: None

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

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KECIA HARPER-IHEM, Clerk of said Board

By  Deputy