

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



ITEM
3.6
(ID # 7226)

MEETING DATE:

Tuesday, June 12, 2018

FROM : EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: Resolution No. 2018-120 Determining the Amount of Property Tax Revenue to be Exchanged Between the Perris Valley Cemetery District, Elsinore Valley Cemetery District, and Wildomar Cemetery District - LAFCO 2019-02-1,3&5, 1st and 5th Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2018-120, Determining the Amount of Property Tax Revenue to be Exchanged Between the Perris Valley Cemetery District, Elsinore Valley Cemetery District, and Wildomar Cemetery District, Based on the Agreement Between the Parties as Stated Therein.

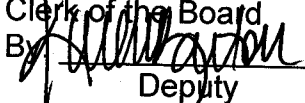
ACTION: Policy


Scott Bruckner 5/31/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: June 12, 2018
xc: EO, Auditor

Kecia Harper-Ihem
Clerk of the Board
By 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: [CEO use]

BACKGROUND:

Summary

On December 5, 2017 (Agenda Item 3.1), the Board of Supervisors adopted Resolution No. 2017-240, requesting that the Riverside Local Agency Formation Commission (LAFCO) take proceedings for the reorganization of the boundaries of the Perris Valley Cemetery District, Elsinore Valley Cemetery District and Wildomar Cemetery District, with the intent of aligning each district's respective boundary with the spheres of influence of the cities and communities that they serve. The Riverside County Economic Development Agency, on behalf of the Perris Valley Cemetery District, subsequently filed LAFCO No 2018-02-1, 3&5, initiating the subject boundary reorganization.

Section 99(b) of the Revenue & Taxation Code requires that prior to LAFCO proceeding with a public hearing to consider a proposal, an exchange of property tax revenue between agencies responsible for public services must be negotiated. On May 30, 2018, representatives from each of the affected agencies met and agreed to terms for the exchange of property tax revenues pertaining to the boundaries proposed by LAFCO No 2018-02-1, 3&5. These terms have been set forth in Resolution No. 2018-120, and would become effective for tax purposes beginning July 1 of the subsequent calendar year following the date of recordation of detachment and annexation of the areas specified in Attachment A to the resolution.

Impact on Residents and Businesses

The proposed boundary reorganization and property tax exchange would result in no change in costs for district residents, and will ensure optimal delivery of public cemetery services.

Additional Fiscal Information

The agreed upon terms for the exchange of property tax revenues as detailed in Resolution No. 2018-120 would result in no presently quantifiable revenue changes for any of the three cemetery districts.

ATTACHMENTS

- Resolution 2018-120 w/ Attachment A: Cemetery District Area Map

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


Alex Gann

6/5/2018



Gregory J. Priamos, Director County Counsel

6/1/2018

RESOLUTION NO. 2018-120

**DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE TO BE EXCHANGED BETWEEN
THE PERRIS VALLEY, ELSINORE VALLEY, & WILDOMAR CEMETERY DISTRICTS
PURSUANT TO REORGANIZATION OF DISTRICT BOUNDARIES
LAFCO 2018-02-1,3&5**

WHEREAS, the Perris Valley Cemetery District, Elsinore Valley Cemetery District, and the Wildomar Cemetery District desire to serve their respective residents, property owners and families such that they may be eligible to receive the benefits of their local cemetery services, and may have the ability to be interred in their respective community cemeteries; and

WHEREAS, on December 5, 2017, the Board of Supervisors adopted Resolution No. 2017-240, which requested the Riverside Local Agency Formation Commission (LAFCO) to take proceedings for the reorganization of the boundaries of Perris Valley Cemetery District, Elsinore Valley Cemetery District and Wildomar Cemetery District, and found that said reorganization is exempt from the California Environmental Quality Act (CEQA), pursuant to State CEQA guidelines Section 15301: Existing Facilities Exemption, Section 15061 (b)(3): General Rule or Common Sense Exemption, and Section 15378; and

WHEREAS, the Riverside County Economic Development Agency, on behalf of the Perris Valley Cemetery District, has filed LAFCO No. 2018-02-1, 3&5, requesting boundary reorganization to include annexations to areas located within the City of Perris and its Sphere of Influence, Elsinore Valley Cemetery District and the Wildomar Cemetery District, and concurrent detachments from the Elsinore Valley Cemetery District and Wildomar Cemetery District, pursuant to the area map attached hereto and by this reference incorporated herein as "Attachment A"; 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 such negotiations occurred regarding the proposed LAFCO No. 2018-02-1, 3&5 boundary reorganization on May 30, 2018; and

06.12.18 3.6

FORM APPROVED COUNTY COUNSEL
BY *Kristine Bell-Valdes*
DATE *6/12/18*

1 WHEREAS, the responsibility for providing cemetery services will rest with the Perris Valley
2 Cemetery District, Elsinore Valley Cemetery District, and the Wildomar Cemetery District pursuant to
3 the new proposed boundaries as detailed in Attachment A;

4 NOW, THEREFORE, BE IT RESOLVED by the Riverside County Board of Supervisors
5 assembled in regular session on June 12, 2018, that:

6 1. The Perris Valley Cemetery District, Elsinore Valley Cemetery District, and Wildomar
7 Cemetery District are the agencies whose area of responsibility would be affected by LAFCO 2018-02-
8 1, 3&5.

9 2. The Perris Valley Cemetery District shall assume responsibility for all cemetery services
10 within the area proposed for annexation located within the City of Perris and its Sphere of Influence,
11 detailed as annexations 7a, 7b and 7c in Attachment A. In addition, Perris Valley Cemetery District
12 shall assume responsibility for all cemetery services within the territory sought to be detached from the
13 Elsinore Valley Cemetery District, detailed as detachment and annexation 2 in Attachment A. For such
14 service, Perris Valley Cemetery District shall receive 100 percent of post-annexation property tax
15 increment revenues related to cemetery services, generated within the territory detailed as detachment
16 and annexation 2 in Attachment A; there shall be no exchange of property taxes within the territories
17 identified as 7a, 7b and 7c. Elsinore Valley Cemetery District shall retain 100 percent of the revenues
18 generated from the pre-annexation property tax base within the territory detailed as detachment and
19 annexation 2 in Attachment A.

20 3. The Elsinore Valley Cemetery District shall assume responsibility for all cemetery
21 services within the territories sought to be detached from the Perris Valley Cemetery District, detailed
22 as detachment and annexations 1a, 1b, 3a and 3b in Attachment A. In addition, the Elsinore Valley
23 Cemetery District shall assume responsibility for all cemetery services within the territory sought to be
24 detached from the Wildomar Cemetery District, detailed as detachment and annexation 6 in Attachment
25 A. For such service, Elsinore Valley Cemetery District shall receive 100 percent of post-annexation
26 property tax increment revenues related to cemetery services, generated within the territories detailed

1 as detachment and annexations 1a, 1b, 3a, 3b and 6 in Attachment A. Perris Valley Cemetery District
2 shall retain 100 percent of the revenues generated from the pre-annexation property tax base within the
3 territories detailed as detachment and annexations 1a, 1b, 3a, 3b, and Wildomar Cemetery District shall
4 retain 100 percent of the revenues generated from the pre-annexation property tax base within the
5 territory detailed as detachment and annexation 6 in Attachment A.

6 4. The Wildomar Cemetery District shall assume responsibility for all cemetery services
7 within the territory sought to be detached from the Perris Valley Cemetery District, detailed as
8 detachment and annexation 4 in Attachment A. In addition, Wildomar Cemetery District shall assume
9 responsibility for all cemetery services within the territory sought to be detached from the Elsinore
10 Valley Cemetery District, detailed as detachment and annexation 5 in Attachment A. For such service,
11 Wildomar Cemetery District shall receive 100 percent of post-annexation property tax increment
12 revenues related to cemetery services, generated within the territories detailed as detachment and
13 annexations 4 and 5 in Attachment A. Perris Valley Cemetery District shall retain 100 percent of the
14 revenues generated from the pre-annexation property tax base within the territories detailed as
15 detachment and annexation 4, and Elsinore Valley Cemetery District shall retain 100 percent of the
16 revenues generated from the pre-annexation property tax base within the territory detailed as
17 detachment and annexation 5 in Attachment A.

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

20 6. The County Auditor shall convert the above-established percentages into actual dollar
21 figures and thereafter allocate such property tax revenues in accord with the provisions of Section 95 et
22 seq. of the Revenue and Taxation Code.

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

2 **RESOLUTION 2018-120**

3 **DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE TO BE EXCHANGED**
4 **BETWEEN THE PERRIS VALLEY, ELSINORE VALLEY & WILDOMAR CEMETERY**
5 **DISTRICTS PURSUANT TO REORGANIZATION OF DISTRICT BOUNDARIES**
6 **LAFCO 2018-02-1, 3&5**

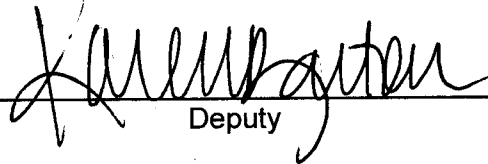
7 ADOPTED by Riverside County Board of Supervisors on June 12, 2018.

8 **ROLL CALL:**

9 **Ayes:** Jeffries, Tavaglione, Washington, Perez and Ashley
10 **Nays:** None
11 **Absent:** None

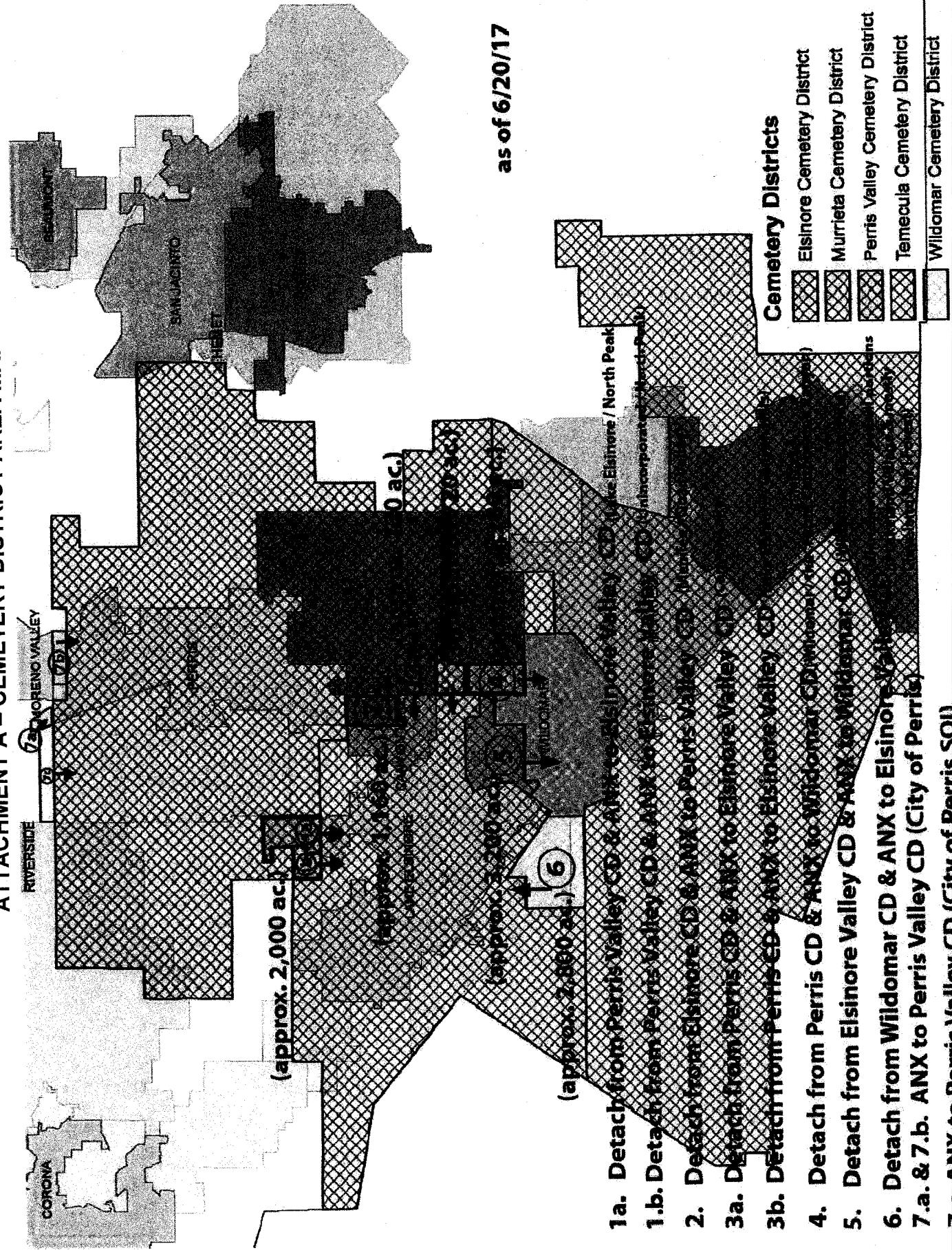
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13 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
Supervisors on the date therein set forth.

14 **KECIA HARPER-IHEM, Clerk of said Board**

15 By: 
16 Deputy

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ATTACHMENT A – CEMETERY DISTRICT AREA MAP



- 1a. Detach from Perris Valley CD & ANX to Elsinore Valley CD (City of Perris)
- 1.b. Detach from Perris Valley CD & ANX to Elsinore Valley CD (City of Perris)
2. Detach from Elsinore CD & ANX to Perris Valley CD (City of Perris)
- 3a. Detach from Perris CD & ANX to Elsinore Valley CD (City of Perris)
- 3b. Detach from Perris CD & ANX to Elsinore Valley CD (City of Perris)
4. Detach from Perris CD & ANX to Wildomar CD (City of Perris)
5. Detach from Elsinore Valley CD & ANX to Wildomar CD (City of Perris)
6. Detach from Wildomar CD & ANX to Elsinore Valley CD (City of Perris)
- 7.a. & 7.b. ANX to Perris Valley CD (City of Perris)
- 7.c. ANX to Perris Valley CD (City of Perris SOI)