

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



ITEM
3.39
(ID # 9228)

MEETING DATE:

Tuesday, March 12, 2019

FROM : EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: Adopt Resolution No. 2019-058, Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the Rubidoux Community Services District - LAFCO 2018-04-2 and 2018-05-2; 2nd District. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2019-058, a Resolution of the Board of Supervisors of the County of Riverside Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the Rubidoux Community Services District Pursuant to LAFCO 2018-04-2 and 2018-05-2.

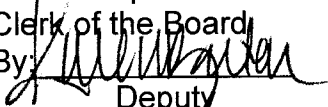
ACTION: Policy


Scott Bruckner 2/28/2019

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: March 12, 2019
xc: E.O.

Kecia Harper
Clerk of the Board
By: 
Deputy

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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:	N/A
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

A proposal was submitted to the Local Agency Formation Commission (LAFCO) requesting a sphere of influence amendment and boundary reorganization to include annexation of three parcels totaling approximately 128.37 acres (Project) within the northeastern portion of the City of Jurupa Valley, east of Sierra Avenue and 1,500 feet north of State Route 60; to the Rubidoux Community Services District (RCSD) and Jurupa Community Services District (JCSD), for provision of water, wastewater, fire and solid waste services.

Section 99(b) of the Revenue & Taxation Code requires that, prior to LAFCO proceeding with a public hearing to consider this proposal, an exchange of property tax revenue between agencies responsible for public services must be negotiated. On various dates between August and December of 2018, representatives from RCSD, JCSD, and the County met and agreed to terms for the exchange of property tax revenues; these terms are set forth in attached Resolution No. 2019-058, and also reflect that the exchange of service areas described in this LAFCO proposal would not result in JCSD assuming responsibility for any services that the County is responsible for delivering to the Project; therefore, no exchange of property tax revenues between the County and JCSD is necessary for this proposal.

Exchange of property tax revenues would become effective for tax purposes beginning July 1 of the subsequent calendar year, following the date of annexation. As provided for in the attached resolution, RCSD would assume service responsibility for the suppression and prevention of structural fires within the Project area; for such service, RCSD would receive 100% of the structural fire protection tax revenue generated within that area.

Impact on Residents and Businesses

The proposed boundary reorganization would result in RCSD provision of fire suppression and prevention services to the Project area; RCSD currently provides these services to areas adjacent to the Project.

Additional Fiscal Information

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The agreed-upon terms for exchange of property tax revenues would result in a decrease of structural fire protection tax revenues collected by the County, and relief from costs of providing fire suppression and prevention services to the Project area.

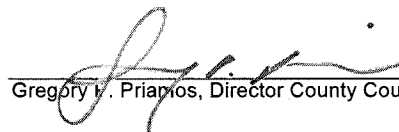
SUPPLEMENTAL

ATTACHMENTS:

- Resolution No. 2019-058


Alex Gann

3/7/2019


Gregory V. Priamos, Director County Counsel

3/5/2019

2
3 RESOLUTION NO. 2019-058

4
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
6 RIVERSIDE DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE
7 TO BE EXCHANGED BETWEEN THE COUNTY OF RIVERSIDE AND
8 THE RUBIDOUX COMMUNITY SERVICES DISTRICT
9 PURSUANT TO LAFCO 2018-04-2 AND 2018-05-2

10
11 WHEREAS, a proposal was submitted to the Local Agency Formation Commission
12 (LAFCO) requesting a sphere of influence amendment and boundary reorganization to include annexation
13 of three parcels totaling approximately 128.37 acres (Project) within the northeastern portion of the City of
14 Jurupa Valley, east of Sierra Avenue and 1,500 feet north of State Route 60, to the Rubidoux Community
15 Services District (RCSD) and Jurupa Community Services District (JCSD), for provision of water,
16 wastewater, fire and solid waste services; and,

17 WHEREAS, Revenue and Taxation Code Section 99(b)(4) sets forth that local agencies
18 whose service area or responsibility will be altered by a jurisdictional change must negotiate an exchange
19 of property tax revenues, and,

20 WHEREAS, such negotiations occurred between the County of Riverside (County), RCSD,
21 and JCSD regarding proposed LAFCO Nos. 2018-04-2 and 2018-05-2 on various dates between August
22 and December of 2018; and,

23 WHEREAS, the exchange of service areas described in proposed LAFCO Nos. 2018-04-2
24 and 2018-05-2 would not result in JCSD assuming responsibility for any services that the County is
25 responsible for delivering to the Project, and therefore no exchange of property tax revenues between the
26 County and JCSD is necessary for this proposal.

FORM APPROVED COUNTY COUNSEL
BY: MCT 5 MAR 2019
MICHAEL C. THOMAS DATE

1 NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board
2 of Supervisors of the County of Riverside, in regular session assembled on March 12, 2019 at 9:00am or
3 soon thereafter in the meeting room of the Board of Supervisors located on the 1st floor of the County
4 Administrative Center, 4080 Lemon Street, Riverside, California, as follows:

5 Section 1. The County and RCSD are the agencies whose area of responsibility for service
6 would be affected by LAFCO Nos. 2018-04-2 and 2018-05-2.

7 Section 2. Representatives of each of the affected agencies have met and negotiated the
8 following exchange of property tax revenue to become effective as of the date of annexation for the parcels
9 identified in LAFCO Nos. 2018-04-2 and 2018-05-2 (Highland Park):

10 (a) RCSD shall assume service responsibility for the suppression and prevention of
11 structural fires in the area to be annexed, for which purpose it maintains a fire department,
12 and for such service assumption shall receive 100% of that portion of the property tax
13 revenue generated within the territory to be annexed that is presently collected by the
14 County as a structural fire protection tax.

15 (b) The County Auditor shall convert the above-established percentage figures into
16 actual dollar figures and thereafter allocate such property tax revenues in accordance with
17 the provisions of Section 95 et seq. of the Revenue and Taxation Code.

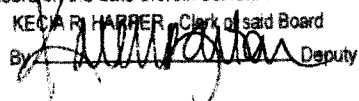
18 Section 3. The Board of Supervisors of the County of Riverside hereby agrees to the above-
19 recited exchange of property tax revenue.

20 Section 4. The Clerk of the Board of Supervisors of the County of Riverside shall transmit
21 a certified copy of this resolution to each affected agency, to the Executive Officer of the Local Agency
22 Formation Commission, and to the Auditor of the County of Riverside pursuant to Section 99 of the
23 Revenue and Taxation Code.

24 ROLL CALL:

25 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
26 Nays: None
27 Absent: None

28 The foregoing is certified to be a true copy of a
resolution duly adopted by said Board of Super-
visors on the date therein set forth.

KECIA R. HARPER, Clerk of said Board
By  Deputy