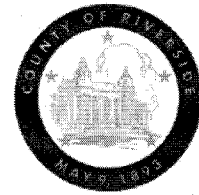


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM  
3.40  
(ID # 9018)

**MEETING DATE:**

Tuesday, March 12, 2019

**FROM :** EXECUTIVE OFFICE:

**SUBJECT:** EXECUTIVE OFFICE: Adopt Resolution No. 2019-057, Determining the Amount of Property Tax Revenue to be Exchanged Between the County of Riverside and the Rubidoux Community Services District - LAFCO 2018-10-2; 2nd District. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Adopt Resolution No. 2019-057, 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 2018-10-2.

**ACTION:**Policy

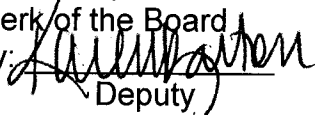
  
Scott Bruckner 2/28/2019

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**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

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> N/A			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	N/A

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

Assessor's Parcel Number No. 175-170-041 (Parcel) is a 9.15 acre area generally located south of El Rivino Road, west of Union Pacific Railroad, north of Market Street and south of the Community of Crestmore Heights, within the City of Jurupa Valley. CalPortland Cement Company recently submitted a proposal (LAFCO No. 2018-10-2) to the Local Agency Formation Commission (LAFCO), requesting boundary reorganization to include annexation of the Parcel to the Rubidoux Community Services District (District) 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 the District and County met and agreed to terms for the exchange of property tax revenues; these terms are set forth in attached Resolution No. 2019-057 and would become effective for tax purposes beginning July 1 of the subsequent calendar year, following the date of annexation of the Parcel. As provided for in the attached resolution, the District would assume service responsibility for the suppression and prevention of structural fires within the Parcel area; for such service, the District 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 District provision of water, wastewater, fire and solid waste services to the Parcel; the District currently provides these services to areas adjacent to the Parcel.

**Additional Fiscal Information**

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 Parcel.

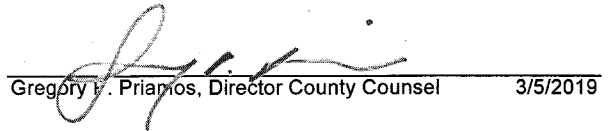
SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

ATTACHMENTS

- Resolution No. 2019-057

  
Alex Gann

3/7/2019

  
Gregory F. Priamos, Director County Counsel

3/5/2019

2  
3 RESOLUTION NO. 2019-057

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 2018-10-2  
10

11 WHEREAS, CalPortland Cement Company submitted an application to the Local Agency  
12 Formation Commission (LAFCO) requesting boundary reorganization to include annexation of Assessor's  
13 Parcel Number (APN) 175-170-041, a 9.15 acre area generally located south of El Rivino Road, west of  
14 Union Pacific Railroad, north of Market Street and south of the Community of Crestmore Heights, to the  
15 Rubidoux Community Services District for provision of water, wastewater, fire and solid waste services;  
16 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 and the Rubidoux  
21 Community Services District regarding proposed LAFCO No. 2018-10-2 on various dates between August  
22 and December of 2018;

23 NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board  
24 of Supervisors of the County of Riverside, in regular session assembled on March 12, 2019 at 9:00am or  
25 soon thereafter in the meeting room of the Board of Supervisors located on the 1st floor of the County  
26 Administrative Center, 4080 Lemon Street, Riverside, California, as follows:  
27

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

