

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



ITEM: 3.10
(ID # 24824)

MEETING DATE:
Tuesday, April 30, 2024

FROM : EXECUTIVE OFFICE:

SUBJECT: EXECUTIVE OFFICE: Adopt Resolution No. 2024-108, Determining the Amount of Property Tax Revenue to be Exchanged Between the Moreno Valley Community Services District and the Valley-Wide Recreation and Park District Pursuant to Riverside LAFCO 2023-05-5. District 5. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2024-108, a Resolution of the Board of Supervisors of the County of Riverside Determining the Amount of Property Tax Revenue to be Exchanged Between the Moreno Valley Community Services District and Valley-Wide Recreation and Park District Pursuant to Riverside LAFCO 2023-05-5.

ACTION:Policy

Juan C. Perez, Chief Operating Officer

4/25/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: April 30, 2024
xc: E.O., LAFCO, MVCSD, Valley-Wide Recreation & Park Dist.

Kimberly A. Rector
Clerk of the Board
By:
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
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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 Riverside Local Agency Formation Commission (LAFCO) requesting a reorganization to include annexation to the City of Moreno Valley and concurrent annexation to Moreno Valley Community Services District (subsidiary), and detachment from Valley-Wide Recreation and Park District, in an area totaling approximately 82.24 acres, located within the County of Riverside, south and east of Gilman Springs Road, east of Virginia Street, and north of Alessandro Boulevard, within the Sphere of Influence of Moreno Valley, to the Moreno Valley Community Services District for provision of parks and recreation services.

Section 99(b)(5) of the Revenue & Taxation Code sets forth 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. Although the County is not responsible for provision of parks and recreation services in the proposed project area, and its unincorporated area jurisdiction and property tax revenue will be unaffected by this proposal, said section of Code requires that the County shall be responsible for consulting with each agency and negotiating the property tax revenue exchange on their behalf.

On various dates between February and April of 2024, representatives from the County of Riverside, the Moreno Valley Community Services District, and Valley-Wide Recreation and Park District met and ultimately agreed to terms for the exchange of property tax revenues between the two agencies; these terms are set forth in attached Board of Supervisors Resolution No. 2024-108. A similar resolution memorializing this exchange was adopted by the Valley-Wide Recreation and Park District on April 15, 2024, and a resolution for adoption by the Moreno Valley Community Services District Board can be found on their May 7, 2024 agenda.

The exchange of property tax revenues would become effective for tax purposes beginning July 1 of the subsequent year following the date of annexation. As provided for in the attached resolution, Moreno Valley Community Services District would assume service responsibility for provision of parks and recreation services within the Project area, and for such service, it would receive 100% of the post-annexation incremental property tax revenues that would have been allocated to the Valley-Wide Recreation and Park District within the Project area. The Valley-Wide Recreation and Park District would retain 100% of the base property tax revenues allocated to it in the fiscal year preceding the date of annexation within the Project area.

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Impact on Residents and Businesses

If approved by LAFCO, the proposed service boundary reorganization would result in Moreno Valley Community Services District providing parks and recreation services to the Project area, which is within the City of Moreno Valley; the Moreno Valley Community Services District currently provides parks and recreation services to all territory within the City's boundary.

Additional Fiscal Information

The County's property tax revenue will not be impacted by this proposal.

ATTACHMENTS:

- Board of Supervisors Resolution No. 2024-108
- LAFCO 2023-05-5 Site Map


Scott Bruekner 4/24/2024


Michael C. Thomas 4/24/2024


Aaron Gettis, Chief of Deputy County Counsel 4/24/2024

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3 RESOLUTION NO. 2024-108

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
5 RIVERSIDE DETERMINING THE AMOUNT OF PROPERTY TAX REVENUE TO BE
6 EXCHANGED BETWEEN THE MORENO VALLEY COMMUNITY SERVICES DISTRICT AND
7 VALLEY-WIDE RECREATION AND PARK DISTRICT PURSUANT TO LAFCO 2023-05-5
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9 WHEREAS, a proposal was submitted to the Riverside Local Agency Formation
10 Commission (LAFCO) requesting a reorganization to include annexation to the City of Moreno Valley and
11 concurrent annexation to Moreno Valley Community Services District (subsidiary), and detachment from
12 Valley-Wide Recreation and Park District, in an area totaling approximately 82.24 acres, located within the
13 County of Riverside, south and east of Gilman Springs Road, east of Virginia Street, and north of
14 Alessandro Boulevard, within the Sphere of Influence of Moreno Valley, to the Moreno Valley Community
15 Services District for provision of parks and recreation services; and,

16 WHEREAS, Revenue and Taxation Code Section 99(b)(5) sets forth that agencies and
17 special districts whose service area or responsibility will be altered by a jurisdictional change must negotiate
18 an exchange of property tax revenues, and that the County Board of Supervisors shall, after consultation
19 with each special district, negotiate such an exchange on their behalf, and,

20 WHEREAS, representatives of Moreno Valley Community Services District and Valley-
21 Wide Recreation and Park District have met individually with representatives from the County of Riverside
22 on February 27, 2024, with various telephone and electronic message correspondence occurring thereafter,
23 to provide comments on said negotiation.

24 NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board
25 of Supervisors of the County of Riverside, in regular session assembled on April 30, 2024, at 9:30 am or
26 soon thereafter in the meeting room of the Board of Supervisors located on the 1st floor of the County
27 Administrative Center, 4080 Lemon Street, Riverside, California, as follows:
28

FORM APPROVED COUNTY COUNSEL
BY MCT 24 APR 24 DATE
MICHAEL C THOMAS

1 Section 1. Moreno Valley Community Services District and Valley-Wide Recreation and
2 Park District are the agencies whose area of responsibility for service would be affected by LAFCO 2023-
3 05-5.

4 Section 2. Representatives of Moreno Valley Community Services District and Valley-Wide
5 Recreation and Park District have met individually with representatives from the County of Riverside, and
6 negotiated the following exchange of property tax revenue to become effective as of the date of annexation
7 for the parcels identified in LAFCO 2023-05-5:

8 (a) The Valley-Wide Recreation and Park District shall retain 100 percent of the base
9 property tax revenues allocated to it in the fiscal year immediately preceding the date of
10 annexation within the territory to be annexed.

11 (b) The Moreno Valley Community Services District shall assume responsibility for
12 provision of all parks and recreation services in the area to be annexed, and for such service
13 assumption, shall receive 100 percent of incremental property tax revenues that, absent this
14 exchange of property tax revenues, would have been allocated to Valley-Wide Recreation
15 and Park District pursuant to Section 96.5 of the Revenue and Taxation Code within the
16 territory to be annexed in all fiscal years after the date of annexation.


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

19 Section 4. The County Auditor shall convert the above-established percentages into actual
20 dollar figures and thereafter allocate such property tax revenues in accord with the provisions of Section 95
21 et seq. of the Revenue and Taxation Code.

22 Section 5. The Clerk of the Board of Supervisors of the County of Riverside shall transmit
23 a certified copy of this resolution to each affected agency, to the Executive Officer of the Riverside Local
24 Agency Formation Commission, and to the Auditor of the County of Riverside pursuant to Section 99 of
25 the Revenue and Taxation Code.

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1 **ADOPTED, SIGNED AND APPROVED** this 30th day of April, 2024, by the Board of Supervisors of the
2 County of Riverside.

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4 
5 Chair of the Board of Supervisors
6 Chuck Washington

7 ATTEST:

8 Kimberly Rector
9 Clerk of the Board of Supervisors

10 By:  _____
11 Deputy

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14 ROLL CALL:

15 Ayes: Jeffries, Washington, Spiegel, Perez, and Gutierrez

16 Nays: None

17 Absent: None

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

21 KIMBERLY A. RECTOR, Clerk of said Board

22 By:  _____
23 Deputy

LAFCO 2023-05-5

REORGANIZATION TO INCLUDE ANNEXATION TO THE CITY OF MORENO VALLEY (WORLD LOGISTICS CENTER), THE MORENO VALLEY COMMUNITY SERVICE DISTRICT (SUBSIDIARY) AND DETACHMENTS FROM THE RIVERSIDE COUNTY WASTE RESOURCES MANAGEMENT DISTRICT

APPLICANT: Highland Fairview (Petition)

PROPOSAL: To provide municipal services.

GENERAL LOCATION: Generally located south and east of Gilman Springs Road, east of Virginia Street, and north of Alessandro Boulevard, within the Sphere of Influence of Moreno Valley.

ACREAGE: The proposal contains approximately 82.24 total acres.

