

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



**ITEM: 3.16**  
(ID # 29576)

**MEETING DATE:**  
Tuesday, January 13, 2026

**FROM :** ASSESSOR-COUNTY-CLERK-RECORDER

**SUBJECT:** ASSESSOR-COUNTY CLERK-RECORDER: Introduction of Ordinance No. 735.4, an Ordinance of the County of Riverside Amending Ordinance No. 735 Establishing Fees for the Separate Assessment of Timeshare Projects, All Districts. [\$0] (Clerk to set Public Hearing on February 10, 2026)

**RECOMMENDED MOTION:**

1. Introduce and waive further reading of Ordinance No. 735.4, and ordinance of the County of Riverside amending Ordinance No. 735 establishing fees for the separate assessment of timeshare projects;
2. Direct the Clerk of the Board to set a public hearing for the proposed ordinance to be heard on February 10, 2026; and
3. Direct the Clerk of the Board to provide notice of the public hearing in accordance with Section 54986 of the Government Code.

**ACTION:Consent**


  
Steven Horn, Assistant Assessor-County Clerk-Recorder 12/23/2025

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Gutierrez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended; the above Ordinance is approved as introduced with a waiver of reading, and is set for public hearing on Tuesday, February 10, 2026, at 9:30 a.m. or as soon as possible thereafter.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: January 13, 2026  
xc: ACR, COB/NS

Kimberly A. Rector  
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>
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 26/27</b>	

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

**BACKGROUND:**

**Summary**

Following a recent court decision and in accordance with Board Policy B-4, "Rates Charged for Current Services," the Assessor reviewed and modified the existing fee for Separate Assessment of Timeshare Projects. Riverside County administers twenty-four timeshare projects that choose to separately assess and bill individual owners, resulting in several thousand individual assessments based upon fractional ownership. The revised fee reflects the costs associated with creating, managing, and maintaining these additional assessments.

<b>Fee Description</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
<b><u>ASSESSOR - Ord 735.4 Section 3 Fees</u></b>		
Separate Timeshare Assessments (ongoing maintenance)	\$23.00	\$3.13

Riverside County Ordinance No. 735 establishes fees for the ACR and must be amended accordingly. A pro forma version of the proposed amended ordinance is attached as Exhibit A. County Counsel has approved the ordinance amendment as to form.

**Impact on Residents and Businesses**

Upon Board approval of the proposed amendments to the related County fee ordinance, ACR's Ordinance No. 735 will be made available to the public.

**ATTACHMENTS.**

1. Exhibit A Ordinance No. 735 -735.4 pro forma
2. Ordinance No. 735.4 - AATF

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST

1/7/2026

*Kristine Bell-Valdez*  
Kristine Bell-Valdez, Supervising Deputy County Counsel

1/7/2026

**ORDINANCE NO. 735  
(AS AMENDED THROUGH 735.4)  
AN ORDINANCE OF THE COUNTY OF RIVERSIDE  
AMENDING ORDINANCE NO. 735  
ESTABLISHING FEES FOR THE SEPARATE ASSESSMENT OF TIMESHARE  
PROJECTS**

The Board of Supervisors of the County of Riverside, State of California, ordains as follows:

**Section 1. Purpose and Authority.** This ordinance adopts and establishes fees for the separate assessment of timeshare projects as provided in Revenue and Taxation Code sections 2188.8 and 2188.9.

**Section 2. Application.** The fees set out herein are charges for the initial and the ongoing costs of the separate assessment and billing and mailings with respect to timeshare projects made in accordance with Revenue and Taxation Code sections 2188.8 and 2188.9. This ordinance is intended to be applicable to assessments on the 1993-94 assessment roll and subsequent assessment rolls.

**Section 3. Fees.** The following fees shall be charged for each timeshare project separate assessment made by the County Assessor under Revenue and Taxation Code sections 2188.8 and 2188.9:

- |   |         |
|---|---------|
| 1. Separate Timeshare Assessments (New Set-up)          | \$23.00 |
| 2. Separate Timeshare Assessments (Ongoing Maintenance) | \$3.13  |

**Section 4. Levy and Collection.** For the 1993-94 assessment roll, the timeshare separate assessments that are subject to the provisions of this ordinance, and which are to be added to the specified assessments by the County Auditor-Controller, are as set out on the report of the County Assessor accompanying the notice of public hearing given in consideration of the adoption of this ordinance. For assessment rolls subsequent to 1993-94, the County Assessor shall submit a report identifying each timeshare project in which separate assessments that are subject to the fees established herein have been made to the Board of Supervisors at a regularly scheduled meeting of the Board on or before August 15 of each year. On receipt and filing of the report, the County Auditor-Controller shall levy the indicated fees on the assessment numbers as reported by the Assessor. For 1993-94 and years thereafter, the fees shall be billed and collected along with the regular taxes and assessments related to each timeshare project separate assessment and shall be subject to the same delinquency penalties and interest otherwise applicable to the regular taxes and assessments. When collected, the fees and any applicable penalties and interest shall be deposited into the County general fund.

**Section 5. Severability.** If any clause, provision, sentence, or paragraph of this ordinance, or the application thereof, is deemed to be invalid as to any person, entity, establishment, or circumstance, such invalidity shall not affect the other provisions of this ordinance which shall still be in effect, and, to this end, it is hereby declared that the provisions of this ordinance are severable.

**Section 6. Effective Date.** This ordinance shall take effect thirty (30) days after adoption.

**Adopted:** 735 Item 12.2 of 08/24/1993 (Eff: 09/23/1993)

**Amended:** 735.1 Item 9.2 of 04/27/2004 (Eff: 05/27/2004)  
735.2 Item 9.1 of 11/06/2012 (Eff: 12/06/2012)  
735.3 Item 19.1 of 08/27/2019 (Eff: 09/26/2019)  
735.4 Item XX.X of 01/13/2026 (Eff: 02/10/2026)



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cgonzales@scng.com

County of Riverside - Clerk of the Board  
PO Box 1147  
Riverside, California 92502

<i>Account Number:</i>	5209148
<i>Ad Order Number:</i>	0011774250
<i>Customer's Reference/PO Number:</i>	
<i>Publication:</i>	The Press-Enterprise
<i>Publication Dates:</i>	01/28/2026
<i>Total Amount:</i>	\$968.59
<i>Payment Amount:</i>	\$0.00
<i>Amount Due:</i>	\$968.59
<i>Notice ID:</i>	iuZiJJmxsurHe0IWroKT
<i>Invoice Text:</i>	<p>NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY ON AN ORDINANCE, ALL DISTRICTS NOTICE IS HEREBY GIVEN that a public hearing at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on Tuesday, February 10, 2026, at 9:30 A.M. or as soon as possible thereafter, to consider the following: ORDINANCE NO. 735.4 AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO. 735 ESTABLISHING FEES FOR THE SEPARATE ASSESSMENT OF TIMESHARE PROJECTS The Board of Supervisors of the County of Riverside ordains as follows: Section 1. Subsection 2 of Section 3 of Ordinance No. 735 is amended to read as follows: "2. Separate Timeshare Assessments (Ongoing Maintenance) \$3.13" Section 2. This ordinance shall take effect thirty (30) days after its adoption. Exhibit A ORDINANCE NO. 735 (AS AMENDED THROUGH 735.4) AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO. 735 ESTABLISHING FEES FOR THE SEPARATE ASSESSMENT OF TIMESHARE PROJECTS The Board of Supervisors of the County of Riverside, State of California, ordains as follows: Section 1. Purpose and Authority. This ordinance adopts and establishes fees for the separate assessment of timeshare projects as provided in Revenue and Taxation Code sections 2188.8 and 2188.9. Section 2. Application. The fees set out herein are charges for the initial and the ongoing costs of the separate assessment and billing and mailings with respect to timeshare projects made in accordance with Revenue and Taxation Code sections</p>

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3512 14 Street  
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(951) 368-9229

County of Riverside - Clerk of the Board  
PO Box 1147  
Riverside, California 92502

Publication: The Press-Enterprise

PROOF OF PUBLICATION OF

Ad Desc: 0011774250

**FILE NO. 0011774250**

## PROOF OF PUBLICATION

I am a citizen of the United States. I am over the age of eighteen years and not party to or interested in the above-entitled matter. I am an authorized representative of THE PRESS-ENTERPRISE, a newspaper of general circulation, printed and published daily in the County of Riverside, and which newspaper has been adjudicated a newspaper of general circulation by the Superior Court of the County of Riverside, State of California, under date of April 25, 1952, Case Number 54446, under date of March 29, 1957, Case Number 65673, under date of August 25, 1995, Case Number 267864, and under date of September 16, 2013, Case Number RIC 1309013; that the notice, of which the annexed is a printed copy, has been published in said newspaper in accordance with the instructions of the person(s) requesting publication, and not in any supplement thereof on the following dates, to wit:

**01/28/2026**

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Date: January 28, 2026.

At: Riverside, California



Signature

## NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF SUPERVISORS OF RIVERSIDE COUNTY ON AN ORDINANCE, ALL DISTRICTS

NOTICE IS HEREBY GIVEN that a public hearing at which all interested persons will be heard, will be held before the Board of Supervisors of Riverside County, California, on the 1st Floor Board Chambers, County Administrative Center, 4080 Lemon Street, Riverside, on **Tuesday, February 10, 2026, at 9:30 A.M.** or as soon as possible thereafter, to consider the following:

### ORDINANCE NO. 735.4 AN ORDINANCE OF THE COUNTY OF RIVERSIDE, AMENDING ORDINANCE NO. 735 ESTABLISHING FEES FOR THE SEPARATE ASSESSMENT OF TIMESHARE PROJECTS

The Board of Supervisors of the County of Riverside ordains as follows:

Section 1. Subsection 2 of Section 3 of Ordinance No. 735 is amended to read as follows:

"2. Separate Timeshare Assessments (Ongoing Maintenance) \$3.13"

Section 2. This ordinance shall take effect thirty (30) days after its adoption.

#### Exhibit A

### ORDINANCE NO. 735 (AS AMENDED THROUGH 735.4) AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO. 735 ESTABLISHING FEES FOR THE SEPARATE ASSESSMENT OF TIMESHARE PROJECTS

The Board of Supervisors of the County of Riverside, State of California, ordains as follows:

**Section 1. Purpose and Authority.** This ordinance adopts and establishes fees for the separate assessment of timeshare projects as provided in Revenue and Taxation Code sections 2188.8 and 2188.9.

**Section 2. Application.** The fees set out herein are charges for the initial and the ongoing costs of the separate assessment and billing and mailings with respect to timeshare projects made in accordance with Revenue and Taxation Code sections 2188.8 and 2188.9. This ordinance is intended to be applicable to assessments on the 1993-94 assessment roll and subsequent assessment rolls.

**Section 3. Fees.** The following fees shall be charged for each timeshare project separate assessment made by the County Assessor under Revenue and Taxation Code sections 2188.8 and 2188.9:

1. Separate Timeshare Assessments (New Set-up) \$23.00
2. Separate Timeshare Assessments (Ongoing)

Maintenance) \$3.13

**Section 4. Levy and Collection.** For the 1993-94 assessment roll, the timeshare separate assessments that are subject to the provisions of this ordinance, and which are to be added to the specified assessments by the County Auditor-Controller, are as set out on the report of the County Assessor accompanying the notice of public hearing given in consideration of the adoption of this ordinance. For assessment rolls subsequent to 1993-94, the County Assessor shall submit a report identifying each timeshare project in which separate assessments that are subject to the fees established herein have been made to the Board of Supervisors at a regularly scheduled meeting of the Board on or before August 15 of each year. On receipt and filing of the report, the County Auditor-Controller shall levy the indicated fees on the assessment numbers as reported by the Assessor. For 1993-94 and years thereafter, the fees shall be billed and collected along with the regular taxes and assessments related to each timeshare project separate assessment and shall be subject to the same delinquency penalties and interest otherwise applicable to the regular taxes and assessments. When collected, the fees and any applicable penalties and interest shall be deposited into the County general fund.

**Section 5. Severability.** If any clause, provision, sentence, or paragraph of this ordinance, or the application thereof, is deemed to be invalid as to any person, entity, establishment, or circumstance, such invalidity shall not affect the other provisions of this ordinance which shall still be in effect, and, to this end, it is hereby declared that the provisions of this ordinance are severable.

**Section 6. Effective Date.** This ordinance shall take effect thirty (30) days after adoption.

Please send all written correspondence to: Clerk of the Board, 4080 Lemon Street, 1st Floor, Post Office Box 1147, Riverside, CA 92502-1147 or email [cob@rlvco.org](mailto:cob@rlvco.org).

Alternative formats available upon request to individuals with disabilities. If you require reasonable accommodation, please contact Clerk of the Board at (951) 955-1069.

Dated: January 14, 2026  
Kimberly A. Rector, Clerk of the Board  
By: Naomy Sicra, Clerk of the Board Assistant

**The Press-Enterprise**  
**Published: 1/28/26**



California  
GANNETT

PO Box 631437 Cincinnati, OH 45263-1437

**AFFIDAVIT OF PUBLICATION**

Naomy Sicra  
Riverside County-Board Of Sup.  
4080 Lemon ST # 127  
Riverside CA 92501-3609

STATE OF WISCONSIN, COUNTY OF BROWN

The Desert Sun, a newspaper published in the city of Palm Springs, Riverside County, State of California, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

PDS desertsun.com 01/28/2026  
PDS Palm Springs Desert Sun 01/28/2026

and that the fees charged are legal.  
Sworn to and subscribed before on 01/28/2026

\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
9/19/21

My commission expires

Publication Cost: \$418.96  
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**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

**VICKY FELTY  
Notary Public  
State of Wisconsin**

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The Board of Supervisors of the County of Riverside ordains as follows:

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Dated: January 14, 2026  
Kimberly A. Rector, Clerk of the Board  
By: Naomy Sicra, Clerk of the Board Assistant  
1/28/26 #12005674