

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



ITEM: 3.76
(ID # 30371)

MEETING DATE:
Tuesday, June 23, 2026

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: Approval of Tax Equity Allocation (TEA) Formula Adjustment Agreement between the County of Riverside and the City of Rancho Mirage. District 4. [\$3,431,605 Estimated Total Cost, General Fund]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the Tax Equity Allocation (TEA) Formula Adjustment Agreement between the County of Riverside and the City of Rancho Mirage; and
2. Authorize the Chair to execute the Agreement, and authorize the County Executive Officer to execute any non-substantive amendments necessary to implement its provisions; and
3. Direct the Auditor-Controller to implement the phased adjustment to property tax allocations consistent with the Agreement, contingent upon the enactment of Assembly Bill 1112 (Wallis).

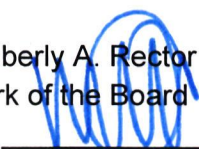
ACTION:Policy


Jeff Van Wageningen, County Executive Officer 6/19/2026

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: June 23, 2026
xc: EO

Kimberly A. Rector
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	\$ 3,431,605	\$5,000,000
NET COUNTY COST	\$ 0	\$ 0	\$ 3,431,605	\$5,000,000
SOURCE OF FUNDS: 100% General Fund			Budget Adjustment:	No
			For Fiscal Year:	26/27

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Under existing law, the Tax Equity Allocation (TEA) formula ensures that “no / low property tax cities” receive a minimum share of property tax revenue, generally targeting 7% of the revenue generated within their jurisdiction.

In 1997, the Legislature enacted a specific provision applicable only to the City of Rancho Mirage, requiring the County Auditor-Controller to reduce the City’s TEA allocation by certain revenues associated with a Community Services District (CSD). This provision was intended to prevent a potential “windfall” to the City at the time. This adjustment has historically reduced the amount of property tax revenue allocated to the City.

Assembly Bill 1112 (Wallis) amends the TEA provisions of the Revenue and Taxation Code and removes this provision, citing that the original financial structures tied to redevelopment agencies are now obsolete.

Absent an agreement, the repeal would result in an immediate and full reallocation of property tax revenue from the County to the City. The negotiated Agreement instead phases out the adjustment over six years, beginning at 90% of the current reduction and decreasing incrementally to zero.

If enacted, AB 1112 will result in an ongoing reallocation of property tax revenue from the County to the City, estimated at approximately \$5 million annually, representing a direct impact to the County General Fund. The Legislature has acknowledged that these reallocations are inherently a “zero-sum” shift of finite property tax resources among local agencies.

Recognizing the high likelihood of the bill’s passage and its fiscal implications, the County and the City of Rancho Mirage engaged in negotiations to mitigate the immediate fiscal impact. The proposed Agreement provides for a six-year phased transition of property tax allocations, allowing for a gradual adjustment rather than an immediate full-year impact.

Approval of the Agreement allows the County to manage the fiscal impact in a measured and predictable manner while maintaining service stability and long-term financial discipline.

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

Impact on Residents and Businesses

Approval of the Agreement helps preserve continuity of County services by avoiding a sudden reduction in General Fund resources. A phased approach allows the County to adjust operations and financial planning over time, minimizing disruption to programs that residents rely upon.

Additional Fiscal Information:

Estimated ongoing impact at full implementation: approximately \$5 million annually reduction to County General Fund revenues. The Agreement phases in this impact over six fiscal years, significantly reducing near-term budget pressure. No impact to school funding or Proposition 98 obligations, as TEA reallocations are borne solely by the County share of property tax revenues. Minimal administrative costs to implement changes in allocation methodology.

ATTACHMENTS:

- A. Tax Equity Allocation Formula Adjustment Agreement between the County of Riverside and the City of Rancho Mirage
- B. Exhibit A – Hypothetical 6-Year Phased Out Reduction in Tax Equity Allocation Calculation


Jennifer Baechel, ChF ACCOUNTANT

6/17/2026


Don Kent, Chief Finance Officer

6/18/2026


Minh C. Tran, County Counsel

6/18/2026

TAX EQUITY ALLOCATION FORMULA ADJUSTMENT AGREEMENT

BETWEEN

THE CITY OF RANCHO MIRAGE

AND

THE COUNTY OF RIVERSIDE

THIS TAX EQUITY ALLOCATION FORMULA ADJUSTMENT AGREEMENT (“Agreement”), is made and entered into as of June 23, 2026 (“Effective Date”), by and between the CITY OF RANCHO MIRAGE, a charter city, (“CITY”), and the COUNTY OF RIVERSIDE, a political subdivision of the State of California (“COUNTY”), collectively referred to as the “Parties” and individually as a “Party”.

RECITALS

WHEREAS, the Parties acknowledge that Section 98(f)(4) of the California Revenue and Taxation Code (“Section 98(f)(4)”) currently reduces the property tax revenue otherwise allocable to the City; and

WHEREAS, existing property tax law requires the auditor of each county with qualifying cities, as defined, to make certain property tax revenue allocations to those cities in accordance with an established Tax Equity Allocation formula (“TEA”). In any fiscal year in which a qualifying city is to receive a distribution under these provisions, existing law requires the auditor to reduce the actual amount distributed to the qualifying city by the sum of specified amounts. Section 98(f)(4) provides that the County reduces the amount distributed to the City by any amount of property tax revenues that have been exchanged pursuant to specified law between the City of Rancho Mirage and a community services district; and

WHEREAS, the Parties further acknowledge that the repeal of Revenue and Taxation Code 98(f)(4), if applied immediately, would result in an immediate modification in the calculation of property tax revenue allocated to the City. The Parties desire to mitigate the fiscal impact of this change on the County while providing the City with a predictable, phased adjustment to its property tax revenue – implemented pursuant to the six-year schedule, as set forth in more detail herein. To avoid uncertainty regarding the intent and effect of the repeal of Section 98(f)(4) and the purpose of this Agreement, the Parties have prepared the attached Exhibit “A”, incorporated herein by this reference, illustrating the impact of a repeal of Section 98(f)(4) using a hypothetical six-year phase-out schedule based on Tax Equity Allocation (TEA) Formula estimates for the City of Rancho Mirage. The Implementation Schedule provided herein would reduce the negative impact to the County of a repeal of Section 98(f)(4) as further described herein using the then-current actual fiscal year numbers; and

WHEREAS, except as expressly modified by this Agreement, the repeal of Section 98(f)(4) shall not otherwise affect the calculation or allocation of property tax revenue pursuant to applicable federal, state or local law, rule or regulation; and

WHEREAS, the Parties, and each of them individually, have determined that this Agreement

WHEN DOCUMENT IS FULLY EXECUTED RETURN
CLERK'S COPY
to Riverside County Clerk of the Board, Stop 1010
Post Office Box 1147, Riverside, Ca 92502-1147
Thank you.

and the transfer of funds required herein are for a valid public purpose;

NOW, THEREFORE, for and in consideration of the mutual covenants, conditions and advantages herein stated, the Parties hereto agree as follows:

SECTION I. TAX EQUITY ALLOCATION REDUCTION PHASE OUT

A. Recitals:

1. The aforementioned Recitals are true and correct and incorporated herein by this reference.

B. IMPLEMENTATION SCHEDULE:

1. Commencing upon the first fiscal year Section 98(f)(4) is effectively repealed, and continuing for six (6) subsequent fiscal years thereafter, the Parties agree that the City shall transfer to the County annual payments over a period of seven (7) successive years (the "Implementation Schedule") as follows:
2. During the Implementation Schedule, the County Auditor-Controller shall calculate the amount of property tax revenue that the City would have received if Section 98(f)(4) remained a part of the City's tax equity allocation calculation, as adjusted by the CSD Component as described in Section I.B.4. of this Agreement. The County Auditor-Controller shall then calculate the difference between that amount and the amount of property tax revenue actually received by the City for the same fiscal year (the "Differential Payment Amount") and provide that amount and the supporting calculations to the Parties. For each of the fiscal years described in Section I.B.1. of this Agreement, the City hereby agrees to transfer to the County an amount equal to the Differential Payment Amount within thirty (30) days of receipt of the amount and supporting calculations from the County Auditor-Controller for a given fiscal year. If the City disputes the Differential Payment Amount, the City shall notify the County in writing within fifteen (15) days of receipt of the calculation and supporting documentation, and the Parties shall meet and confer in good faith to resolve the dispute.
3. When performing the calculation described in Section I.B.2. of this Agreement, the County Auditor-Controller shall multiply the portions of property tax revenue attributable to the City of Rancho Mirage Community Services District ("CSD") for Fire and Library services, currently identified by the County as Fund Number 04-1854 and 04-1855 respectively, wherever such revenues are used in the County's annual TEA calculation as calculated prior to a repeal of Section 98(f)(4), by the phase-out percentages described in Section I.B.4. of this Agreement. The phase-out percentages shall be applied uniformly and consistently throughout all calculation components, such that only the applicable percentage of the CSD property tax revenue is used in the calculation described in Section I.B.2. of this Agreement.
4. The County Auditor-Controller shall apply the following percentages to the property

tax revenue attributable to CSD when performing the calculations described in Section I.B.2. of this Agreement:

- First fiscal year in which Section 98(f)(4) is effectively repealed: 90% of “any amount of property tax revenues that has been exchanged pursuant to Section 56842 of the Government Code, as that section read on January 1, 1998, between the City of Rancho Mirage and a community services district, the formation of which was initiated on or after March 6, 1997, pursuant to Chapter 4 (commencing with Section 56800) of Part 3 of Division 3 of Title 5 of the Government Code” (herein referred to as the “CSD Component”);
 - Second fiscal year following the effective repeal of Section 98(f)(4): eighty percent (80%) of the CSD Component;
 - Third fiscal year following the effective repeal of Section 98(f)(4): sixty-five percent (65%) of the CSD Component;
 - Fourth fiscal year following the effective repeal of Section 98(f)(4): fifty percent (50%) of the CSD Component;
 - Fifth fiscal year following the effective repeal of Section 98(f)(4): thirty-five percent (35%) of the CSD Component; and
 - Sixth fiscal year following the effective repeal of Section 98(f)(4): twenty percent (20%) of the CSD Component.
 - Beginning with the seventh fiscal year following the effective repeal of Section 98(f)(4), and for every fiscal year thereafter, no Differential Payment Amount shall be owed by the City to the County.
5. Notwithstanding anything herein to the contrary, the repeal of Section 98(f)(4) and the terms of this Agreement shall not affect the calculation or allocation of property tax revenue pursuant to applicable federal, state or local law, rule or regulation. All transfers of funds by the City to the County pursuant to this Agreement shall occur after the County Auditor-Controller performs the statutory allocations of property tax revenues mandated by Division 1, Part 0.5, Chapter 6 of the Revenue and Taxation Code, and after the City has received the applicable property tax revenue.

SECTION II. COOPERATION. FURTHER ACT

The Parties shall cooperate fully with one another and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

Without limiting the generality of the foregoing, the Parties shall implement the Implementation Schedule as provided herein. The Parties agree to cooperate fully and provide any necessary information to facilitate accurate calculation and timely payment of funds during the period covered by this Agreement.

The Parties understand and agree that Exhibit “A” is provided solely to reflect the Parties’ intended interpretation of the impact of the repealing of Section 98(f)(4); is illustrative only; does not create

or impose any independent obligations beyond those expressly stated herein; nor constitute a commitment or forecast; understanding the calculations required by this Agreement in future fiscal years are subject to the then current actual fiscal year numbers.

SECTION III. AMENDMENTS

Any amendments, including but not limited to alterations, variations, or supplements, to the terms of this Agreement shall be in writing and signed by the Parties hereto. The City Manager and County Executive Officer have the authority of their respective Board of Supervisors and City Council, to enter into and execute amendments to this Agreement.

SECTION IV. SEVERABILITY

Each paragraph or provision of this Agreement is severable from each other provision, and if any provision or part thereof is declared invalid, the remaining provisions shall nevertheless remain in full force and effect.

SECTION V. NO THIRD-PARTY BENEFICIARIES

This Agreement between the Parties is intended for the mutual benefit of the two signing Parties only. No rights are created under this Agreement in favor of any third party or any party who is not a direct signatory to this Agreement.

SECTION VI. ASSIGNMENT

This Agreement shall be binding upon City and County and their successors. City and County hereby agree to the full performance of the covenants contained herein.

SECTION VII. NOTICES

All correspondence and notices required or contemplated by this Agreement shall be delivered to the respective Parties at the addresses set forth below and are deemed submitted two (2) days after their deposit in the United States mail, postage prepaid:

COUNTY:

County of Riverside
Attention: County Executive Officer
4080 Lemon Street
Riverside, CA 92501

CITY:

City of Rancho Mirage
Attention: City Manager
69825 Highway 111
Rancho Mirage, CA 92270

SECTION VIII. HEADINGS

The Section and other headings contained in this Agreement are included for the purpose of convenient reference only and shall not restrict, amplify, modify or otherwise affect in any way the meaning or interpretation of this Agreement or the exhibits and schedules hereto.

SECTION IX. COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Agreement, binding on all of the Parties. The Parties agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act (“CUETA”) Cal.

Civ. Code §§ 1633.1 to 1633.17). The Parties further agree that the electronic signatures of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to CUETA as amended from time to time. Digital signature means an electronic identifier, created by computer, intended by the Party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the Parties. For purposes of this section, a digital signature is a type of "electronic signature" as defined in subdivision (i) of Section 1633.2 of the Civil Code.

SECTION X. WAIVER OF BREACH, RIGHT OR REMEDY

The waiver by any Party of any breach or violation by another Party of any provision of this Agreement or of any right or remedy permitted the waiving Party in this Agreement (a) shall not waive or be construed to waive any subsequent breach or violation of the same provision, (b) shall not waive or be construed to waive a breach of violation of any other provision, and (c) shall be in writing and may not be presumed or inferred from any Party's conduct. Except as expressly provided otherwise in this Agreement, no remedy conferred by this Agreement is intended to be exclusive of any other remedy, and each and every remedy shall be in addition to every other remedy granting in this Agreement or now or hereafter existing at law or in equity, by statute or otherwise. The election of any one or more remedies by a Party shall not constitute a waiver of the right to pursue other available remedies.

SECTION XI. ENTIRE AGREEMENT

- a. This Agreement supersedes any and all other agreements, either oral or written, between the CITY and COUNTY with respect to the subject matter of this Agreement.
- b. This Agreement contains all of the covenants and agreements between the parties with respect to the subject matter of this Agreement, and each party to this Agreement acknowledges that no representations, inducements, promises, or agreements have been made by or on behalf of any party except those covenants and agreements embodied in this Agreement.
- c. No agreement, statement, or promise not contained in this Agreement shall be valid or binding.

[Signature Provisions on Following Page]

IN WITNESS WHEREOF, the Parties hereto have caused their duly authorized representatives to execute this Agreement.

COUNTY OF RIVERSIDE,
a Political Subdivision of
the State of California

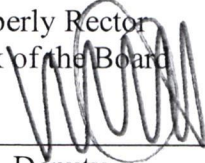
By: *Karen S. Spiegel*
Karen Spiegel, Chair
Board of Supervisors

CITY OF RANCHO MIRAGE,
a Charter City

By: _____
Lynn Mallotto
Mayor

ATTEST:

Kimberly Rector
Clerk of the Board

By: 
Deputy

ATTEST:

Kristie Ramos
City Clerk

By: _____
City Clerk

APPROVED AS TO FORM:

Minh Tran
County Counsel

By: 
Michael Thomas
Deputy County Counsel

APPROVED AS TO FORM:

By: _____
Colin Kirkpatrick
City Attorney

EXHIBIT "A"

**HYPOTHETICAL 7-YEAR PHASED-OUT
REDUCTION IN TAX EQUITY ALLOCATION CALCULATION**

[SEE ATTACHED]

Exhibit A



County of Riverside
Auditor Controller's Office
Property Tax Division
No Low/TEA Estimates

	1.B.2. 98 (f)(4)			1.B.4.								
	Leg-		Yr 1	Yr 2		Yr 3	Yr 3		Yr 3		Yr 3	
	Original Calc FY 26-27	Leg Chg-No CSD FY 26-27	Agreement FY 26-27	Original Calc FY 27-28	Leg Chg-No CSD FY 27-28	Agreement FY 27-28	Original Calc FY 28-29	Leg Chg-No CSD FY 28-29	Agreement FY 28-29	Original Calc FY 29-30	Leg Chg-No CSD FY 29-30	
City of Rancho Mirage												
Property Tax Revenue (PTR) to City (AB8 formula):			90%			80%			65%			
02-2681 City of Rancho Mirage	3,141,790	3,141,790	3,141,790	3,246,443	4,851,698	3,246,443	3,357,113	5,095,697	3,357,113	3,760,937	5,301,405	
04-1854 Rancho Mirage CSD Fire	3,258,481		2,932,633	I.B.3. 3,363,437		2,690,750	3,474,513		2,258,434	3,591,954		
04-1855 Rancho Mirage CSD Library	1,364,787		1,228,308	I.B.3. 1,409,405		1,127,524	1,456,609		946,796	1,506,502		
Total Property Tax Revenue (includes ERAF reduction)	7,765,058	3,141,790	7,302,731	8,019,285	4,851,698	7,064,717	8,288,235	5,095,697	6,562,343	8,859,394	5,301,405	
Add Back ERAF Tax Shift:												
02-2681 City of Rancho Mirage	195,442	195,442	195,442	203,922	1,965,985	203,922	212,826	2,203,175	212,826	551,309	2,400,673	
04-1854 Rancho Mirage CSD Fire	-		-	-		-	-		-	-		
04-1855 Rancho Mirage CSD Library	159,504		159,504	166,321		166,321	173,480		173,480	180,997		
Total ERAF Reduction (RT 97.2)	354,946	195,442	354,946	370,244	1,965,985	370,244	386,306	2,203,175	386,306	732,306	2,400,673	
Total PTR allocated to City without the application of TEA (RT 98.01 (a))	8,120,004	3,337,232	7,657,677	8,389,529	6,817,684	7,434,960	8,674,541	7,298,872	6,948,649	9,591,700	7,702,078	
					2.04			1.07			1.06	
Total PTR allocated to all Jurisdictions (all TRAs) w/in Qualified City Boundary (RT 98 (c)(1))	135,433,470	135,433,470	135,433,470	142,205,144	142,205,144	142,205,144	149,315,401	149,315,401	149,315,401	156,781,171	156,781,171	
Total amount allocated to CRA (RT 98 (c)(2))	82,776,823	82,776,823	82,776,823	86,915,664	86,915,664	86,915,664	91,261,447	91,261,447	91,261,447	95,824,519	95,824,519	
Total amount paid by CRA (RT 98 (c)(3))	47,476,882	47,476,882	47,476,882	49,850,727	49,850,727	49,850,727	52,343,263	52,343,263	52,343,263	54,960,426	54,960,426	
Less Allocations to City for Pass Through	102,443	102,443	102,443	107,565	107,565	107,565	112,943	112,943	112,943	118,590	118,590	
Less Allocations to City Fire for Pass Through	401,850		361,665	421,942		337,554	443,039		287,976	465,191		
Less Allocations to City Library for Pass Through	2,558,857		2,302,972	2,686,800		2,149,440	2,821,140		1,833,741	2,962,197		
Total amount paid by CRA less Less City Allocations	44,413,733	47,374,440	44,709,803	46,634,419	49,743,162	47,256,168	48,966,140	52,230,320	50,108,603	51,414,447	54,841,836	
Net CRA Amount (RT 98 (c)(4))	38,363,090	35,402,383	38,067,019	40,281,244	37,172,502	39,659,496	42,295,307	39,031,127	41,152,844	44,410,072	40,982,683	
Net PTR Allocated (RT 98 (c)(5)) (Line 2 less Line 5)	97,070,380	100,031,087	97,366,451	101,923,899	105,032,642	102,545,648	107,020,094	110,284,274	108,162,557	112,371,099	115,798,488	
	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	
TEA amount to be distributed to Qual City @ 7% (RT 98 (c)(6)(G)) (line 6 * 7%)	6,794,927	7,002,176	6,815,652	7,134,673	7,352,285	7,178,195	7,491,407	7,719,899	7,571,379	7,865,977	8,105,894	
Amount due City per TEA formula (RT 98.01 (a)) (line 7 less line 1)	(1,325,077)	3,664,944	(842,026)	(1,254,856)	534,601	(256,765)	(1,183,135)	421,027	622,730	(1,725,723)	403,817	
Less ERAF:												
City ERAF Factor	0.05793320	0.05793320	0.05793320	0.05793320	0.28183202	0.05793320	0.05793320	0.29323436	0.05793320	0.05793320	0.30112680	
02-2681 City of Rancho Mirage	(31,042)	209,160	(19,726)	(29,397)	150,668	(6,015)	(27,717)	123,460	14,589	(40,428)	121,600	
Fire ERAF Factor												
04-1854 Rancho Mirage CSD Fire												
Library ERAF Factor	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	
04-1855 Rancho Mirage CSD Library	(24,122)	-	(15,329)	(22,844)		(4,674)	(21,538)	11,336		(31,416)	-	
Impact of ERAF Reduction (RT 97.2)	(55,164)	209,160	(35,054)	(52,241)	150,668	(10,689)	(49,255)	123,460	25,925	(71,844)	121,600	
Impact of Administrative Costs (SB2557) (RT 98 (e))	-	-	-	-	-	-	-	-	-	-	-	
Impact to County General Fund (RTC 98 (b)(2))	(1,269,913)	3,455,784	(806,971)	(1,202,615)	383,933	(246,076)	(1,133,879)	297,568	596,805	(1,653,879)	282,217	
City Share (before legislative change)	10,828,208			11,235,593			11,665,358			12,405,373		
City Share (after proposed legislative change only)		14,283,992			13,224,781			13,701,510			14,228,057	
City Share (after proposed legislative change w agreement)			10,828,208			11,235,593			12,262,163			
County would have retained			3,455,784	-	-	1,989,189	-	-	1,439,346	-	-	

Notes:
Assumes 5% AB8 growth with no tax transfer estimates
County ERAF share reduces City allocation by approximately 50%
Proposed legislative change (AB1112 as of 5/7/26) includes removing RTC 98 (f) (4) only

Exhibit A



County of Riverside
Auditor Controller's Office
Property Tax Division
No Low/TEA Estimates

	Yr 4			Yr 5			Yr 6		
	Agreement FY 29-30	Original Calc FY 30-31	Leg Chg-No CSD FY 30-31	Agreement FY 30-31	Original Calc FY 31-32	Leg Chg-No CSD FY 31-32	Agreement FY 31-32	Original Calc FY 31-32	Leg Chg-No CSD FY 31-32
City of Rancho Mirage									
Property Tax Revenue (PTR) to City (AB8 formula):	50%			35%			20%		
02-2681 City of Rancho Mirage	3,760,937	4,296,146	5,502,992	4,296,146	4,852,740	5,709,969	4,852,740		
04-1854 Rancho Mirage CSD Fire	1,795,977	3,716,023		1,300,608	3,846,997		769,399		
04-1855 Rancho Mirage CSD Library	753,251	1,559,198		545,719	1,614,813		322,963		
Total Property Tax Revenue (includes ERAF reduction)	6,310,166	9,571,366	5,502,992	6,142,473	10,314,550	5,709,969	5,945,102		
<u>Add Back ERAF Tax Shift:</u>									
02-2681 City of Rancho Mirage	551,309	1,053,030	2,594,074	1,053,030	1,596,257	2,793,403	1,596,257		
04-1854 Rancho Mirage CSD Fire		-			-				
04-1855 Rancho Mirage CSD Library	180,997	188,889		188,889	197,176		197,176		
Total ERAF Reduction (RT 97.2)	732,306	1,241,919	2,594,074	1,241,919	1,793,433	2,793,403	1,793,433		
Total PTR allocated to City without the application of TEA (RT 98.01 (a))	7,042,472	10,813,285	8,097,066	7,384,392	12,107,984	8,503,372	7,738,535		
			1.05			1.05			
Total PTR allocated to all Jurisdictions (all TRAs) w/in Qualified City Boundary (RT 98 (c)(1))	156,781,171	164,620,229	164,620,229	164,620,229	172,851,241	172,851,241	172,851,241		
Total amount allocated to CRA (RT 98 (c)(2))	95,824,519	100,615,745	100,615,745	100,615,745	105,646,532	105,646,532	105,646,532		
Total amount paid by CRA (RT 98 (c)(3))	54,960,426	57,708,447	57,708,447	57,708,447	60,593,870	60,593,870	60,593,870		
Less Allocations to City for Pass Through	118,590	124,520	124,520	124,520	130,746	130,746	130,746		
Less Allocations to City Fire for Pass Through	232,596	488,451		170,958	512,873		102,575		
Less Allocations to City Library for Pass Through	1,481,099	3,110,307		1,088,607	3,265,822		653,164		
Total amount paid by CRA less City Allocations	53,128,142	53,985,170	57,583,928	56,324,362	56,684,428	60,463,124	59,707,385		
Net CRA Amount (RT 98 (c)(4))	42,696,378	46,630,576	43,031,818	44,291,383	48,962,104	45,183,408	45,939,148		
Net PTR Allocated (RT 98 (c)(5)) (Line 2 less Line 5)	114,084,793	117,989,654	121,588,412	120,328,847	123,889,137	127,667,833	126,912,093		
	7%	7%	7%	7%	7%	7%	7%		
TEA amount to be distributed to Qual City @ 7% (RT 98 (c)(6)(G)) (line 6 * 7%)	7,985,936	8,259,276	8,511,189	8,423,019	8,672,240	8,936,748	8,883,847		
Amount due City per TEA formula (RT 98.01 (a)) (line 7 less line 1)	943,464	(2,554,010)	414,123	1,038,627	(3,435,744)	433,377	1,145,311		
Less ERAF:									
City ERAF Factor	0.12328919	0.05793320	0.30793999	0.18872031	0.05793320	0.31427254	0.23615465		
02-2681 City of Rancho Mirage	47,036	(59,832)	127,525	79,262	(80,488)	136,198	109,372		
Fire ERAF Factor									
04-1854 Rancho Mirage CSD Fire									
Library ERAF Factor	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038	0.10357038		
04-1855 Rancho Mirage CSD Library	17,175	(46,494)	-	18,908	(62,546)	-	20,850		
Impact of ERAF Reduction (RT 97.2)	64,212	(106,326)	127,525	98,169	(143,034)	136,198	130,221		
Impact of Administrative Costs (SB2557) (RT 98 (e))	-	-	-	-	-	-	-		
Impact to County General Fund (RTC 98 (b)(2))	879,252	(2,447,683)	286,598	940,458	(3,292,710)	297,178	1,015,090		
City Share (before legislative change)		13,294,644			14,223,992				
City Share (after proposed legislative change only)			14,788,088			15,378,400			
City Share (after proposed legislative change w agreement)	13,284,625			14,235,102			15,239,082		
County would have retained	943,432	-	-	552,986	-	-	139,318		

Notes:
Assumes 5% AB8 growth with no tax transfer estimates
County ERAF share reduces City allocation by approximately 50%
Proposed legislative change (AB1112 as of 5/7/26) includes removin

Flores, Kate

From: Brad Anderson <ba4612442@gmail.com>
Sent: Tuesday, June 23, 2026 8:51 AM
To: Clerk of the Board
Cc: Cityclerk@ranchomirageca.gov; District 4 Supervisor V. Manuel Perez;
Assemblymember.Wallis@assembly.ca.gov
Subject: Public Comment - Riverside County Board of Supervisors meeting of June 23, 2026 (9:30AM), AGENDA ITEM: 3.76

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June 23, 2026

Riverside County Board of Supervisors (BoS)
Administrative Center, First Floor Board Chambers
4080 Lemon St.
Riverside, CA.
Attention: Clerk of the Board of Supervisors

Re: Written testimony in regards to Agenda Item: 3.76 (Redistribution scheme)

Dear current BoS members,

It's critical that Riverside County residents are aware of what can be accomplished with having an elected official perform at the will of a localized governmental agency (City of Rancho Mirage, Riverside County California).

Having witness prior misuses of small local governmental agencies involvement with local politicians. Have cemented my opinion that local community resources may have been mismanaged to retain political driven avenues to secure political maneuvers that will divert resources away from original locations to NEW (Not originally approved appropriations) obligations.

It's proven - political maneuvers can be purchased

Please refrain from any further reprisal actions against my private property or person for reporting this true and accurate summary of concerns and opinions expressed.

Sincerely,

Brad Anderson | 37043 Ferber Dr. Rancho Mirage, CA. 92270

Cc: