

**ORDINANCE NO. 735
(AS AMENDED THROUGH 735.3)
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:

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

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)