



MARK PESTRELLA, Director

**COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS**

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE
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ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

35 July 31, 2018

CELIA ZAVALA
ACTING EXECUTIVE OFFICER

July 31, 2018

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**WATER RESOURCES CORE SERVICE AREA
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-151 (04-211)
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

Public Works is seeking Board approval to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into the Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, COUNTY OF LOS ANGELES PUBLIC LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-151 (04-211) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of the Los Angeles County Waterworks District No. 40, Antelope Valley and, therefore, is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-151 (04-211), Local Agency Formation Commission Designation 2016-02, on behalf of the County of Los Angeles Public Library and the Consolidated

Fire Protection District.

3. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-151 (04-211), Local Agency Formation Commission Designation 2016-02, on behalf of the Board of Directors of the County Sanitation District No. 14 of Los Angeles County, which is unable to meet until September 2018, pursuant to Section 99.01 of the Revenue and Taxation Code.

4. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-151 (04-211), Local Agency Formation Commission Designation 2018-02, to the Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as a result of pending Annexation 40 151 (04 211) into the Los Angeles County Waterworks District No. 40, Antelope Valley (Waterworks District). The annexation area is comprised of one parcel that includes approximately 15.20± acres of vacant land located in the vicinity of Avenue I and 32nd Street West within the City of Lancaster.

The parcel is the proposed site of a Homeless Center to be operated by the City of Lancaster. The surrounding areas consist of multi-family apartments to the north, single-family homes to the west, a Veterans home to the east, and vacant land to the south. The recommended actions would allow the Waterworks District to provide water service to the proposed Homeless Center in the annexed area.

Under the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies.

The governing bodies of the respective taxing entities in the affected area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District, except for the County Sanitation District No. 14 of Los Angeles County. Pursuant to the Revenue and Taxation Code, the Board may determine the exchange of property tax revenue for that entity.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the Waterworks District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the Waterworks District according to ratios listed in Exhibits A and B. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The County Strategic Plan directs the provision of Strategy II.2, Support the Wellness of our Communities. The recommended action will respond to public needs by providing the proposed

Homeless Center with a source of clean, reliable drinking water that will contribute to the health of its residents and staff.

FISCAL IMPACT/FINANCING

The City of Lancaster is requesting the proposed annexation and will pay all required fees associated with this action.

The Joint Resolution will transfer to the Waterworks District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax-sharing ratios listed in Exhibits A and B were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, Tax Rate Area No. 05881 and its revenues to the General Fund from the ad valorem property tax on the affected property would be reduced by 0.4136479 percent.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99.01 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities in the affected area have adopted the Joint Resolution in the last three months based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the Waterworks District, except for the County Sanitation District No. 14 of Los Angeles County. The Board of Directors for this entity is not scheduled to meet for an indeterminate time. Section 99.01 (a)(4) of the Revenue and Taxation Code states that if a special district involved in the negotiation fails to adopt the resolution providing for the exchange of property tax revenue, the board of supervisors of the county in the area subject to the jurisdictional change shall determine the exchange of property tax revenue for that special district. Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the Waterworks District, and are therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15273(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the Waterworks District to provide water service to the proposed Homeless

Center in the annexed area and will not have any negative impact on existing services or other planned projects.

CONCLUSION

Please return an adopted copy of this letter and a signed original of the Joint Resolution to LAFCO; an adopted copy of this letter and a signed original of the Joint Resolution to the County Assessor; and an adopted copy of this letter and a copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

Respectfully submitted,



MARK PESTRELLA

Director

MP:AA:ea

Enclosures

- c: Assessor
- Auditor-Controller
- Chief Executive Office (Chia-Ann Yen)
- County Counsel
- Executive Office
- Fire Department
- Public Library
- County Sanitation District No. 14 of
Los Angeles County
- Local Agency Formation Commission
- City of Lancaster
- Antelope Valley-East Kern Water Agency
- Antelope Valley Mosquito and
Vector Control District
- Antelope Valley Resource Conservation District
- Antelope Valley Cemetery District

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-151 (04-211),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

The foregoing Resolution was adopted on the 31ST day of JULY, 2018, by the Board of Supervisors of the County of Los Angeles as the Governing Body of the County of Los Angeles and as the Governing Body of the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and Los Angeles County Waterworks District No. 40, Antelope Valley.



CELIA ZAVALA
Acting Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By 
Deputy

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By 
Deputy

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
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LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

PASSED, APPROVED, AND ADOPTED this 9 day of May, 2018, by the following vote:

AYES: 3

NOES: 0

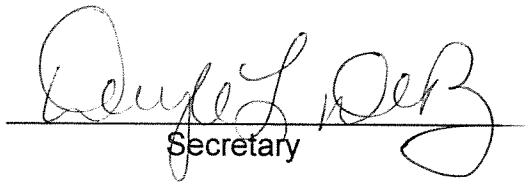
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley Cemetery District

ATTEST:



Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-151 (04-211),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:


PASSED, APPROVED, AND ADOPTED this 26 day of APRIL, 2018, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control District

ATTEST:



Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-151 (04-211),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, together with the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, Antelope Valley Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, the City of Lancaster; and the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) is approved and accepted.
2. The exchange of property tax revenue between the County of Los Angeles and the County Sanitation District No. 14 of Los Angeles County as a result of Annexation 40-151 (04-211) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is determined by the County of Los Angeles Board of Supervisors, pursuant to Section 99.01 of the Revenue and Taxation Code, to be that amount as set forth below.
3. For fiscal years commencing on or after July 1, 2018, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-151 (04-211) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-151 (04-211).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

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PASSED, APPROVED, AND ADOPTED this 25 day of APRIL, 2018, by the following vote:

AYES: BECK, DEAGON, OLESA, ROPER, LUCAS

NOES: NONE

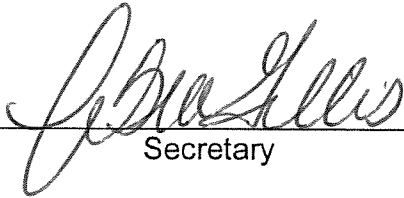
ABSENT: NONE

ABSTAIN: NONE



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:


Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-151 (04-211),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, together with the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, Antelope Valley Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, the City of Lancaster; and the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) is approved and accepted.
2. The exchange of property tax revenue between the County of Los Angeles and the County Sanitation District No. 14 of Los Angeles County as a result of Annexation 40-151 (04-211) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is determined by the County of Los Angeles Board of Supervisors, pursuant to Section 99.01 of the Revenue and Taxation Code, to be that amount as set forth below.
3. For fiscal years commencing on or after July 1, 2018, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-151 (04-211) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-151 (04-211).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

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PASSED, APPROVED, and ADOPTED this 24th day of April, 2018, by the following vote:

AYES: Council Members Malhi, Mann, Vice Mayor Crist

NOES: None

ABSTAIN: None

ABSENT: Council Member Underwood-Jacobs

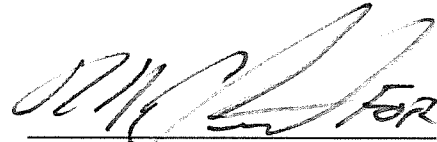
RECUSED: Mayor Parris

ATTEST:

APPROVED:



BRITT AVRIT, MMC
City Clerk
City of Lancaster



R. REX PARRIS
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF LANCASTER)

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES
OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
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ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-151 (04-211),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2018-02, TO THE
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

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WHEREAS, the Board of Directors of Sanitation District No. 14 of Los Angeles County will not be meeting for an indeterminate amount of time and is unable to negotiate an exchange of property tax revenue due to Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(a) (4) of the Revenue and Taxation Code, the Board of Supervisors of the County of Los Angeles is charged with the responsibility of determining the exchange of revenue; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the County Sanitation District No. 14 of Los Angeles County; together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, and the Board of Directors of the Antelope Valley Resource Conservation District; the City Council of the City of Lancaster; and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, together with the County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, Antelope Valley Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, the City of Lancaster; and the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-151 (04-211) is approved and accepted.
2. The exchange of property tax revenue between the County of Los Angeles and the County Sanitation District No. 14 of Los Angeles County as a result of Annexation 40-151 (04-211) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is determined by the County of Los Angeles Board of Supervisors, pursuant to Section 99.01 of the Revenue and Taxation Code, to be that amount as set forth below.
3. For fiscal years commencing on or after July 1, 2018, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-151 (04-211) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-151 (04-211).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

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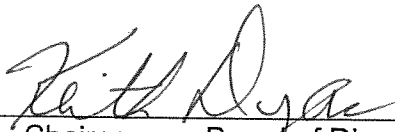
PASSED, APPROVED, AND ADOPTED this 21st day of April, 2018, by the following vote:

AYES: 7; - M-Barnes, 2-Parris, Dyas, Sorsabal, Donato, Lane Van Sam

NOES: 0

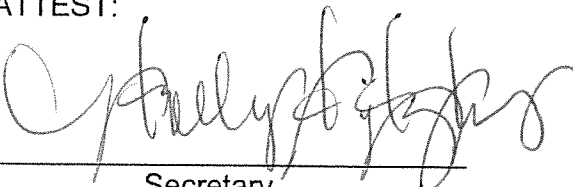
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

P-18-94 = 4/24/18

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET
Waterworks District # 40 ANTELOPE VALLEY

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
 Based on their 2017-18 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.204079961	20.4080%	0.005518326	0.001126192	-0.002102180	0.201977781
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135524	0.0136%	0.005518326	0.000000747	0.000000000	0.000135524
3.01 L A COUNTY LIBRARY	0.028731118	2.8731%	0.005518326	0.000158547	-0.000158547	0.028572571
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176727759	17.6728%	0.005518326	0.000975241	0.000000000	0.176727759
7.31 L A C FIRE-FFW	0.005093687	0.5094%	0.005518326	0.000028108	-0.000028108	0.005065579
53.3 LANCASTER CEMETERY DISTRICT	0.001657786	0.1658%	0.005518326	0.000009148	-0.000009148	0.001648638
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002082878	0.2083%	0.005518326	0.000011493	-0.000011493	0.002071385
66.45 CO SANIT DIST NO 14 OPERATING	0.005522250	0.5522%	0.005518326	0.000030639	-0.000030639	0.005521611
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001120183	0.1120%	0.005518326	0.000006181	-0.000006181	0.001114002
186.01 CITY-LANCASTER TD #1 RP 6	0.062500118	6.2500%	0.005518326	0.000344896	-0.000344896	0.062155222
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022680209	2.2680%	0.005518326	0.000125156	-0.000125156	0.022555053
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.005518326	0.000363455	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005518326	0.000721939	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001681628	0.1682%	0.005518326	0.000009279	Exempt	0.001681628
400.21 CHILDREN'S INSTIL TUITION FUND	0.003337420	0.3337%	0.005518326	0.000018416	Exempt	0.003337420
529.01 LANCASTER SCHOOL DISTRICT	0.070851937	7.0852%	0.005518326	0.000390984	Exempt	0.070851937
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010484139	1.0484%	0.005518326	0.000057854	Exempt	0.010484139
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001016534	0.1017%	0.005518326	0.000005609	Exempt	0.001016534
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.116062534	11.6063%	0.005518326	0.000640470	Exempt	0.116062534
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000426465	0.0426%	0.005518326	0.000002353	Exempt	0.000426465
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.056861258	5.6861%	0.005518326	0.000313778	Exempt	0.056861258
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032227468	3.2227%	0.005518326	0.000177841	Exempt	0.032227468
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005518326	0.000000000	0.000000000	0.002816348
Total	1.000000000	100.0000%		0.005518326	-0.002816348	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**

Account No. **051.75**

TRA: **05881**

Effective Date: **July 1, 2018**

Annexation Number: **40-151**

Waterworks District # 40, ACO FUND

Based on their 2017-18 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.204079961	20.4080%	0.005340135	0.001089826	-0.002034299	0.202045662
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135524	0.0136%	0.005340135	0.000000723	0.000000000	0.000135524
3.01 L A COUNTY LIBRARY	0.028731118	2.8731%	0.005340135	0.000153428	-0.000153428	0.028577690
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176727759	17.6728%	0.005340135	0.000943750	0.000000000	0.176727759
7.31 L A C FIRE-FFW	0.005093687	0.5094%	0.005340135	0.000027200	-0.000027200	0.005066487
53.3 LANCASTER CEMETERY DISTRICT	0.001657786	0.1658%	0.005340135	0.000008852	-0.000008852	0.001648934
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002082878	0.2083%	0.005340135	0.000011122	-0.000011122	0.002071756
66.45 CO SANIT DIST NO 14 OPERATING	0.00552250	0.5552%	0.005340135	0.000029649	-0.000029649	0.005522601
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001120183	0.1120%	0.005340135	0.000005981	-0.000005981	0.001114202
186.01 CITY-LANCASTER TD #1 RP 6	0.062500118	6.2500%	0.005340135	0.000333759	-0.000333759	0.062166359
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.022680209	2.2680%	0.005340135	0.000121115	-0.000121115	0.022559094
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.005340135	0.000351718	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005340135	0.000698627	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001681628	0.1682%	0.005340135	0.000008980	Exempt	0.001681628
400.21 CHILDREN'S INSTIL TUITION FUND	0.003337420	0.3337%	0.005340135	0.00017822	Exempt	0.003337420
529.01 LANCASTER SCHOOL DISTRICT	0.070851937	7.0852%	0.005340135	0.000378358	Exempt	0.070851937
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010484139	1.0484%	0.005340135	0.000055986	Exempt	0.010484139
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001016534	0.1017%	0.005340135	0.000005428	Exempt	0.001016534
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.116062534	11.6063%	0.005340135	0.000619789	Exempt	0.116062534
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000426465	0.0426%	0.005340135	0.000002277	Exempt	0.000426465
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.056861258	5.6861%	0.005340135	0.000303646	Exempt	0.056861258
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032227468	3.2227%	0.005340135	0.000172099	Exempt	0.032227468
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.005340135	0.000000000	0.000000000	0.002725405
Total	1.000000000	100.0000%		0.005340135	-0.002725405	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.