County of Los Angeles
CHIEF EXECUTIVE OFFICE
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LOS ANGELES, CALIFORNIA 90012
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WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

December 4, 2007

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

Dear Supervisors:

DEPARTMENT OF PUBLIC WORKS: LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-42 (4-115) NEGOTIATED TAX EXCHANGE RESOLUTION (SUPERVISORIAL DISTRICT 5) (3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

Adopt the Joint Resolution on behalf of the Los Angeles County Waterworks District No. 40 and the Lancaster Cemetery District approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-42 (4-115) to Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-42 (4-115) to Waterworks District No. 40, Antelope Valley (District) includes approximately 20.37 acres of vacant land in the City of Lancaster. This area is proposed for development of residential properties to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation of the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the Consolidated Fire

Protection District, the County Public Library, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs that we provide Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owners requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund, the Consolidated Fire Protection District, and the County Public Library together with the Lancaster Cemetery District, the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The property tax transfers will become effective Fiscal Year 2008-09.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 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 area 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 Lancaster Cemetery District did not adopt the Joint Resolution due to their inability to achieve a quorum at the time the Joint Resolution was presented to their governing board for adoption.

Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the Board of Supervisors of the County in the area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district.

Therefore, your Board is authorized to adopt the Joint Resolution on behalf of the Lancaster Cemetery District for the exchange of property tax as a result of Annexation 40-42 (4-115).

The Board of Trustees of the Antelope Valley Mosquito and Vector Control District, 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 adopted the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from the annexation.

Adoption of the Joint Resolution by your 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 District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed areas and will not have any negative impact on existing services or planned projects.

CONCLUSION

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

Respectfully submitted,

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:DLW
AA:cr

Attachment

c: Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 4th day of December 2007, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42(4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42(4-115) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue which results from the annexation proposal identified as Annexation 40-42(4-115) to Los Angeles County Waterworks District No. 40, Antelope Valley and, pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is therefore charged with the responsibility of determining the exchange of revenue; and

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-42(4-115) as shown on the enclosed worksheets (Exhibits A & B).

2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42(4-115) is approved and accepted.

3. For fiscal years commencing on or after July 1, 2007, 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 40-42(4-115) 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 40-42(4-115).

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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None

Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:

Geri K. Bryan, CMC
City Clerk
Lancaster, CA

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 17 day of October, 2006, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:

Barbara Little
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT:

ABSTAIN:

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Debora L. Phillips
Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 10 day of Oct, 2006, by the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

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

ATTEST:

Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42(4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42(4-115) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue which results from the annexation proposal identified as Annexation 40-42(4-115) to Los Angeles County Waterworks District No. 40, Antelope Valley and, pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is therefore charged with the responsibility of determining the exchange of revenue; and

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-42(4-115) as shown on the enclosed worksheets (Exhibits A & B).

2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42(4-115) is approved and accepted.

3. For fiscal years commencing on or after July 1, 2007, 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 40-42(4-115) 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 40-42(4-115).

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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None

Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:

Geri K. Bryan, CMC
City Clerk
Lancaster, CA

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 17 day of October, 2006, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:

Barbara Little
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

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4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT:

ABSTAIN:

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, 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 40-42 (4-115), TO 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 Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, 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 40-42 (4-115) 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; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-42 (4-115) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2007, 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 40-42 (4-115) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-42 (4-115).

4. 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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 10 day of Oct, 2006, by the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

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

ATTEST:

Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY**
Account No. **047.04**
TRA: **5878**
Effective Date: **July 1, 2007**
Annexation Number: **40-42(4-115)**

Waterworks District # 40, Antelope Valley **0.006732341**
Based on their 2004-05 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	0.442691920	44.2692%	0.006732341	0.002980353	-0.003024290	0.439667630
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006732341	0.000000782	0.000000000	0.000116181
3.01	L A COUNTY LIBRARY	0.029684283	2.9684%	0.006732341	0.000199845	-0.000199845	0.029484438
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31	L A C FIRE-FFW	0.006410165	0.6410%	0.006732341	0.000043155	0.000000000	0.006410165
53.30	LANCASTER CEMETERY DISTRICT	0.001625887	0.1626%	0.006732341	0.000010946	-0.000010946	0.001614941
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002046476	0.2046%	0.006732341	0.000013778	-0.000013778	0.002032698
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000962227	0.0962%	0.006732341	0.000006478	-0.000006478	0.000955749
186.01	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.019505127	1.9505%	0.006732341	0.000131315	-0.000131315	0.019373812
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006732341	0.000009694	Exempt	0.001439932
400.21	CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006732341	0.000019240	Exempt	0.002857797
529.01	LANCASTER SCHOOL DISTRICT	0.060669275	6.0669%	0.006732341	0.000408446	Exempt	0.060669275
529.06	CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006732341	0.000060439	Exempt	0.008977427
529.07	DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006732341	0.000005860	Exempt	0.000870385
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006732341	0.000669077	Exempt	0.099382585
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006732341	0.000002458	Exempt	0.000365094
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006732341	0.000327793	Exempt	0.048689311
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006732341	0.000185785	Exempt	0.027595942
047.04	**Waterworks Dist # 40 ANTELOPE VALLEY**	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	**0.005043548**
	Total	**1.000000000**	**100.0000%**		**0.006732341**	**-0.005043548**	**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).
(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.

EXHIBIT A

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 - ACO FUND
Account No. 51.75
TRA: 5878
Effective Date: July 1, 2007
Annexation Number: 40-42(4-115)

Waterworks District # 40, ACO FUND 0.006867180
Based on their 2004-05 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	0.439667630	43.9668%	0.006867180	0.003019277	-0.003064094	0.436603535
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006867180	0.000000798	0.000000000	0.000116181
3.01	L A COUNTY LIBRARY	0.029484438	2.9484%	0.006867180	0.000202475	-0.000202475	0.029281963
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31	L A C FIRE-FFW	0.006410165	0.6410%	0.006867180	0.000044020	0.000000000	0.006410165
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005043548	0.5044%	0.006867180	0.000034635	-0.000034635	0.005008913
53.30	LANCASTER CEMETERY DISTRICT	0.001614941	0.1615%	0.006867180	0.000011090	-0.000011090	0.001603851
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002032698	0.2033%	0.006867180	0.000013959	-0.000013959	0.002018740
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000955749	0.0956%	0.006867180	0.000006563	-0.000006563	0.000949186
186.01	CITY-LANCASTER TD #1 RP 6	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.019373812	1.9374%	0.006867180	0.000133043	-0.000133043	0.019240768
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006867180	0.000009888	Exempt	0.001439932
400.21	CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006867180	0.000019625	Exempt	0.002857797
529.01	LANCASTER SCHOOL DISTRICT	0.060669275	6.0669%	0.006867180	0.000416627	Exempt	0.060669275
529.06	CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006867180	0.000061650	Exempt	0.008977427
529.07	DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006867180	0.000005977	Exempt	0.000870385
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006867180	0.000682478	Exempt	0.099382585
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006867180	0.000002507	Exempt	0.000365094
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006867180	0.000334358	Exempt	0.048689311
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006867180	0.000189506	Exempt	0.027595942
051.75	**Waterworks Dist # 40 ACO FUND**	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	**0.005144563**
	Total	**1.000000000**	**100.0000%**		**0.006867180**	**-0.005144563**	**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).
(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.

EXHIBIT B