# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

**GAIL FARBER, Director**

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
http://dpw.lacounty.gov

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460


ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES
28 JULY 14, 2009
SACHI A. HAMAI
EXECUTIVE OFFICER

IN REPLY PLEASE
REFER TO FILE: WW-2

July 14, 2009

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:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18**
**NEGOTIATED TAX EXCHANGE RESOLUTION**
**(SUPERVISORIAL DISTRICT 5)**
**(3 VOTES)**

**SUBJECT**

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:**

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-129 (4-193) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is 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 40-129 (4-193), Local Agency Formation Commission Designation 2006-18 to Los Angeles County Waterworks District No. 40, Antelope Valley.

## PURPOSE JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-129 (4-193) to the Los Angeles County Waterworks District No. 40, Antelope Valley (District), includes approximately 40 acres of vacant land in the City of Lancaster. This area is proposed for the construction of warehouse buildings with associated support offices 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 to 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 County of Los Angeles Public Library, the Consolidated Fire Protection District of Los Angeles County, and the 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 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 the provision of Operational Effectiveness (Goal 1) and Community and Municipal Services (Goal 3) 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 owner 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 County General Fund, the County of Los Angeles Public Library, and the Consolidated Fire Protection District of Los Angeles County; together with the Lancaster Cemetery

District, Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, and the Antelope Valley-East Kern Water Agency. The annexation area is within the City of Lancaster Community Redevelopment Agency (CRA), Redevelopment Project Area 7, and as such, no property taxes will be transferred to the District until such time as the redevelopment project is terminated.

## 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 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 have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

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 area 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,

for GAIL FARBER
Director of Public Works

GF:AA:ea

Enclosure

c: Assessor
Auditor-Controller
Chief Executive Office
County Counsel
Executive Office
Fire Department
Public Library
LAFCO
City of Lancaster
Lancaster Cemetery District
Antelope Valley Mosquito and Vector Control District
Antelope Valley Resource Conservation District
Antelope Valley-East Kern Water 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 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, 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 Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, 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 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 40-129 (4-193) 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 Public Library; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and 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 40-129 (4-193) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2009, 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 40-129 (4-193) 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 40-129 (4-193).

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 ____ day of _____, 2009, 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:

ROBERT E. KALUNIAN
Acting 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 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, 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 Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, 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 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 40-129 (4-193) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

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3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-129 (4-193).

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 25 day of Feb, 2009, by the following vote:

AYES: 2

NOES: 0

ABSENT: 0

ABSTAIN: 0

Chairperson, Board of Directors
Lancaster Cemetery District

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 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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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 Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, 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 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 40-129 (4-193) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 24 day of Feb, 2009, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Annie Rodriguez VP

Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control

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 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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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 Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, 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 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 40-129 (4-193) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 25 day of Feb, 2009, by the following vote:

AYES: 4

NOES: Ø

ABSENT: 1

ABSTAIN: Ø

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 LANCASTER CEMETERY DISTRICT, 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED AND ADOPTED this 24th day of March, 2009, by the following vote:

AYES: Council Members: Mann, Marquez, Sileo, Vice Mayor Smith, Mayor Parris

NOTES: None

ABSTAIN: None

ABSENT: None

R. Rex Parris, Mayor
City of Lancaster

ATTEST:

Geri K. Bryan, CMC, City Clerk
City of Lancaster

# 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 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 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

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PASSED, APPROVED, AND ADOPTED this 24th day of February, 2009, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

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

ATTEST:

Mary L. Mer
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

**Annexation To:** Waterworks District # 40 ANTELOPE VALLEY
**Account No.** 047.04
**TRA:** 11528
**Effective Date:** July 1, 2009
**Annexation Number:** 40-129(4-193), LAFCO 2006-18

**Waterworks District # 40, Antelope Valley** 0.005738766
**Based on their 2007-08 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 | 0.380747337 | 38.0747% | 0.005738766 | 0.002185020 | -0.002214455 | 0.378532882 |
| 1.20 | L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.005738766 | 0.000000805 | 0.000000000 | 0.000140208 |
| 3.01 | L A COUNTY LIBRARY | 0.035855752 | 3.5856% | 0.005738766 | 0.000205768 | -0.000205768 | 0.035649984 |
| 7.30 | CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.178521741 | 17.8522% | 0.005738766 | 0.001024495 | -0.001024495 | 0.177497246 |
| 7.31 | L A C FIRE-FFW | 0.004988949 | 0.4989% | 0.005738766 | 0.000028630 | 0.000000000 | 0.004988949 |
| 53.30 | LANCASTER CEMETERY DISTRICT | 0.001963763 | 0.1964% | 0.005738766 | 0.000011270 | -0.000011270 | 0.001952493 |
| 61.05 | ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002471851 | 0.2472% | 0.005738766 | 0.000014185 | -0.000014185 | 0.002457666 |
| 68.05 | ANTELOPE VY RESOURCE CONSER DIST | 0.001162106 | 0.1162% | 0.005738766 | 0.000006669 | -0.000006669 | 0.001155437 |
| 186.01 | CITY-LANCASTER TD #1 RP 6 | 0.067588245 | 6.7588% | 0.005738766 | 0.000387873 | -0.000387873 | 0.067200372 |
| 300.10 | ANTELOPE VY.-EAST KERN WATER AGY | 0.023560221 | 2.3560% | 0.005738766 | 0.000135207 | -0.000135207 | 0.023425014 |
| 400.00 | EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 | EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 | COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.005738766 | 0.000009982 | Exempt | 0.001739312 |
| 400.21 | CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.005738766 | 0.000019810 | Exempt | 0.003451924 |
| 529.01 | LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.005738766 | 0.000420552 | Exempt | 0.073282725 |
| 529.06 | CO.SCH.SERV.FD.- LANCASTER | 0.010843803 | 1.0844% | 0.005738766 | 0.000062230 | Exempt | 0.010843803 |
| 529.07 | DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.005738766 | 0.000006034 | Exempt | 0.001051426 |
| 717.02 | ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.005738766 | 0.000688907 | Exempt | 0.120044361 |
| 717.06 | CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.005738766 | 0.000002531 | Exempt | 0.000441076 |
| 717.07 | ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.058812067 | 5.8812% | 0.005738766 | 0.000337509 | Exempt | 0.058812067 |
| 792.04 | ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.005738766 | 0.000191291 | Exempt | 0.033333133 |
| **047.04** | **Waterworks Dist # 40 ANTELOPE VALLEY** | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | 0.000000000 | **0.003999921** |
| | **Total** | **1.000000000** | **100.0000%** | | **0.005738766** | **-0.003999921** | **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:** 11528
**Effective Date:** July 1, 2009
**Annexation Number:** 40-129(4-193), LAFCO 2006-18

**Waterworks District # 40, ACO FUND** 0.005546063
**Based on their 2007-08 Tax Sharing Ratios**

| Accnt No. | | (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 | 0.378532882 | 37.8533% | 0.005546063 | 0.002099367 | -0.002127814 | 0.376405068 |
| 1.20 | L.A. COUNTY ACCUM CAP OUTLAY | 0.000140208 | 0.0140% | 0.005546063 | 0.000000778 | 0.000000000 | 0.000140208 |
| 3.01 | L A COUNTY LIBRARY | 0.035649984 | 3.5650% | 0.005546063 | 0.000197717 | -0.000197717 | 0.035452267 |
| 7.30 | CONSOL. FIRE PRO.DIST.OF L.A.CO. | 0.177497246 | 17.7497% | 0.005546063 | 0.000984411 | -0.000984411 | 0.176512836 |
| 7.31 | L A C FIRE-FFW | 0.004988949 | 0.4989% | 0.005546063 | 0.000027669 | 0.000000000 | 0.004988949 |
| 47.04 | WATERWORKS DIST #40 - ANTELOPE VALLE' | 0.003999921 | 0.4000% | 0.005546063 | 0.000022184 | -0.000022184 | 0.003977737 |
| 53.30 | LANCASTER CEMETERY DISTRICT | 0.001952493 | 0.1952% | 0.005546063 | 0.000010829 | -0.000010829 | 0.001941665 |
| 61.05 | ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002457666 | 0.2458% | 0.005546063 | 0.000013630 | -0.000013630 | 0.002444035 |
| 68.05 | ANTELOPE VY RESOURCE CONSER DIST | 0.001155437 | 0.1155% | 0.005546063 | 0.000006408 | -0.000006408 | 0.001149029 |
| 186.01 | CITY-LANCASTER TD #1 RP 6 | 0.067200372 | 6.7200% | 0.005546063 | 0.000372698 | -0.000372698 | 0.066827674 |
| 300.10 | ANTELOPE VY.-EAST KERN WATER AGY | 0.023425014 | 2.3425% | 0.005546063 | 0.000129917 | -0.000129917 | 0.023295098 |
| 400.00 | EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 | EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 | COUNTY SCHOOL SERVICES | 0.001739312 | 0.1739% | 0.005546063 | 0.000009646 | Exempt | 0.001739312 |
| 400.21 | CHILDREN'S INSTIL TUITION FUND | 0.003451924 | 0.3452% | 0.005546063 | 0.000019145 | Exempt | 0.003451924 |
| 529.01 | LANCASTER SCHOOL DISTRICT | 0.073282725 | 7.3283% | 0.005546063 | 0.000406431 | Exempt | 0.073282725 |
| 529.06 | CO.SCH.SERV.FD.- LANCASTER | 0.010843803 | 1.0844% | 0.005546063 | 0.000060140 | Exempt | 0.010843803 |
| 529.07 | DEV CTR HDCPD MINOR LANCASTER | 0.001051426 | 0.1051% | 0.005546063 | 0.000005831 | Exempt | 0.001051426 |
| 717.02 | ANTELOPE VALLEY UNION HIGH SCH. | 0.120044361 | 12.0044% | 0.005546063 | 0.000665774 | Exempt | 0.120044361 |
| 717.06 | CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000441076 | 0.0441% | 0.005546063 | 0.000002446 | Exempt | 0.000441076 |
| 717.08 | ANTELOPE VY.UN.HI.-K.P.S.-ELEM | 0.058812067 | 5.8812% | 0.005546063 | 0.000326175 | Exempt | 0.058812067 |
| 792.04 | ANTELOPE VY.JT. COMMUNITY COLL. | 0.033333133 | 3.3333% | 0.005546063 | 0.000184868 | Exempt | 0.033333133 |
| **051.75** | **Waterworks Dist # 40 ACO FUND** | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | 0.000000000 | **0.003865607** |
| | **Total** | **1.000000000** | **100.0000%** | | **0.005546063** | **-0.003865607** | **1.000000000** |

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(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**