



MARK PESTRELLA, Director

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

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

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**ADOPTED**

IN REPLY PLEASE  
REFER TO FILE

February 18, 2025

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

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

30 February 18, 2025

EDWARD YEN  
EXECUTIVE OFFICER

Dear Supervisors:

**WATER RESOURCES CORE SERVICE AREA  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-164 (4-220)  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-04  
NEGOTIATED PROPERTY TAX EXCHANGE JOINT 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, THE LOS ANGELES COUNTY LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND 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 40-164 (4-220) and the resulting share of the ad valorem property tax do not constitute a project under the California Environmental Quality Act pursuant to Section 21065 of the Public Resources Code and Sections 15378(b) and 15061 of the California Environmental Quality Act Guidelines since the activities do not constitute a project and are administrative in nature or, in the alternative, find that the activities herein are statutorily exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273 of the California Environmental Quality Act Guidelines since they are for the purpose of meeting the operation, maintenance, and capital project expenses of the Los Angeles County Waterworks District No. 40,

Antelope Valley, for the reasons stated in this Board letter and in the record of the proposed activities.

2. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-164 (4-220), Local Agency Formation Commission Designation 2024-04, on behalf of the County of Los Angeles.
3. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-164 (4-220), Local Agency Formation Commission Designation 2024-04, on behalf of the Los Angeles County Library.
4. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-164 (4-220), Local Agency Formation Commission Designation 2024-04, on behalf of the Consolidated Fire Protection District of Los Angeles County.
5. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-164 (4-220), Local Agency Formation Commission Designation 2024-04, on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley.
6. Find that the district resulting from the annexation may be more efficiently and economically operated than if a separate district were formed.
7. Authorize the Director of Public Works, the Director of the Los Angeles County Library, and the Chief of the Consolidated Fire Protection District, or their designees, on behalf of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District, respectively, to take all actions necessary to effectuate the Negotiated Property Tax Exchange Joint Resolution.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended actions is to adopt the enclosed Negotiated Property Tax Exchange Joint Resolution and find that the recommended actions are not a project under the California Environmental Quality Act (CEQA) or, in the alternative, find that they are exempt from CEQA, and to reapportion the ad valorem property tax that is shared by the affected taxing entities as a result of pending Annexation 40-164 (4-220) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of 1 vacant lot that includes approximately 72.26 acres located at the southwest corner of West Avenue G and the Antelope Valley (SR-14), all within the City of Lancaster. This annexation will impact Tax Rate Area 05813.

Approval of the recommended actions is necessary to support an application for annexation into the District to supply the domestic and fire suppression water for the proposed annexed area. There are no other practical alternatives for water services in the area. The application for annexation is anticipated to be considered by the Local Agency Formation Commission (LAFCO) for the County of Los Angeles at a future date.

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 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 areas have adopted the enclosed Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District.

In order for LAFCO to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the Los Angeles County and as the governing body of the County Special Districts, acting on behalf of the Los Angeles County Library, 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 according to ratios listed in Exhibits C and D. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

### **Implementation of Strategic Plan Goals**

These recommendations support the County Strategic Plan: North Star 3, Realize Tomorrow's Government Today, Focus Area Goal G, Internal Controls and Processes, Strategy i, Maximize Revenue, 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 Joint Resolution for Annexation 40-164 (4-220) will transfer to the 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, the Library, Fire, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, City Council of the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax-sharing ratios listed in Exhibits C and D were calculated using a formula approved by the County Auditor-Controller. In this instance, revenues to the County General Fund from the ad valorem property tax on the affected properties would result in a Property Tax Reduction of 0.36 percent for Tax Rate Area 05813.

### **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.

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**

The recommended actions, including adoption of the Joint Resolution for Annexation 40-164 (4-220) and the resulting shares of the ad valorem property tax, do not constitute approval of a project under Section 21065 of the Public Resources Code and are excluded from the definition of a project pursuant to Sections 15378(b)(4) and 15378(b)(5) of the CEQA Guidelines since the activities involve the creation of a government funding mechanism or other government fiscal activity, which does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment and are organizational or administrative activities of government that will not result in direct or indirect physical changes in the environment. In the alternative, approval of the recommended actions is statutorily exempt pursuant to Sections 21080(b)(8), 15273(a)(1), and 15273(a)(4) of the CEQA Guidelines, which exempt the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares or other charges by public agencies, which the public agency finds are for the purpose of meeting operating expenses, including employee wage rates and fringe benefits, and obtaining funds for capital projects necessary to maintain service within existing service areas. The standby charges and a portion of the property taxes will go toward the District's Accumulated Capital Outlay Fund, which is exclusively dedicated to funding capital improvement projects. Further, the activity is exempt under Section 15061(b)(3) of the CEQA Guidelines because it can be seen with certainty that the proposed actions will not have a significant adverse impact on the environment.

Approval of the tax resolution does not approve or authorize any project under CEQA. Prior to proceeding with any activity that would constitute a project, appropriate findings under CEQA and approval of the proposed project activities would be necessary. Upon the Board's approval of the recommended actions, Public Works will file a Notice of Exemption with the Los Angeles County Registrar-Recorder/County Clerk in accordance with Section 21152 of the Public Resources Code and also with the State Clearinghouse at the State Office of Planning and Research and will post the Notice to the County's website in accordance with Section 21092.2 of the Public Resources Code.

## **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 other planned projects.

**CONCLUSION**

Please return an adopted copy of this Board letter and two signed originals of the Joint Resolution to Public Works, Waterworks Division.

Respectfully submitted,



MARK PESTRELLA, PE

Director

MP:CH:jc

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Office (Chia-Ann Yen)  
County Counsel  
Executive Office, Board of Supervisors  
Fire  
LA County Library  
Local Agency Formation Commission  
City Council of City of Lancaster  
Antelope Valley-East Kern Water Agency  
Antelope Valley Cemetery District  
Antelope Valley Mosquito and Vector Control  
District  
Antelope Valley Resource Conservation District

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER  
COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2024-04, 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 Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles, the Los Angeles County Waterworks District No. 40, Antelope Valley, the Los Angeles County Library, and the Consolidated Fire Protection District 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, 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 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth herein.

NOW, THEREFORE, BE IT **RESOLVED** as follows:

1. The County of Los Angeles, the Los Angeles County Waterworks District No. 40, Antelope Valley, the Los Angeles County 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 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 40-164 (4-220) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2025, 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 40-164 (4-220) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-164 (4-220).
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 and the corrected transfer shall be implemented for the next fiscal year.

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The foregoing resolution was adopted on the 18th day of February, 2024, 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 Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the Los Angeles County Waterworks District No. 40, Antelope Valley.



EDWARD YEN  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By *Maxia Oleida*  
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

By *Dawyn R. Harrison*  
Deputy



R-24-11

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-04, 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 Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District 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, 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 the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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NOW, THEREFORE, BE IT RESOLVED as follows:

1. The County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; the Consolidated Fire Protection District of Los Angeles County; the Antelope Valley 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 have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2024, 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 40-164 (4-220) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-164 (4-220).
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 and the corrected transfer shall be implemented for the next fiscal year.

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PASSED, APPROVED, AND ADOPTED this 13<sup>th</sup> day of August, 2024 by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

*George M. Lane*  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

*Chelly A. Hughes*  
Secretary

R-24-11



**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-04, 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 Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District 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, 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 the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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NOW, THEREFORE, BE IT RESOLVED as follows:

1. The County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; the Consolidated Fire Protection District of Los Angeles County; the Antelope Valley 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 have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2024, 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 40-164 (4-220) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-164 (4-220).
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 and the corrected transfer shall be implemented for the next fiscal year.

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PASSED, APPROVED, AND ADOPTED this 14 day of Aug, 2024, by the following vote:

AYES: 8

NOES: ✓

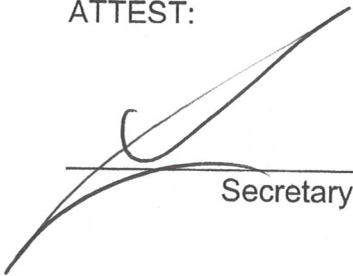
ABSENT: ✓

ABSTAIN: ✓



Chairperson, Board of Directors  
Antelope Valley Cemetery District

ATTEST:

  
Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER  
COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2024-04, TO THE 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 as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District 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, 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 the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 27th day of August, 2024, by the following vote:

AYES: Council Members Malhi, Mann, Vice Mayor Crist, Mayor Parris

NOES: None

ABSENT: Council Member Hughes-Leslie

ABSTAIN: None

  
\_\_\_\_\_  
R. Rex Parris, Mayor  
City of Lancaster

ATTEST:

  
\_\_\_\_\_  
Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-04, TO THE 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 as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District 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, 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 the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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NOW, THEREFORE, BE IT RESOLVED as follows:

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PASSED, APPROVED, AND ADOPTED this 25 day of July, 2024, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

David Bentzen

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

ATTEST:

[Signature]  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER COUNTY ENTITIES, 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 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 40-164 (4-220), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-04, 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 Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; and the Consolidated Fire Protection District 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, 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 the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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NOW, THEREFORE, BE IT RESOLVED as follows:

1. The County of Los Angeles; the Los Angeles County Waterworks District No. 40, Antelope Valley; the Los Angeles County Library; the Consolidated Fire Protection District of Los Angeles County; the Antelope Valley 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 have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-164 (4-220) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2024, 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 40-164 (4-220) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-164 (4-220).
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 and the corrected transfer shall be implemented for the next fiscal year.

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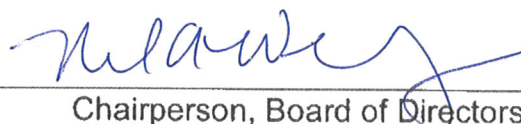
PASSED, APPROVED, AND ADOPTED this 10 day of JULY, 2024, by the following vote:

AYES: *Munz, Deagon, Rankin, Weisenburg*

NOES: *Ø*

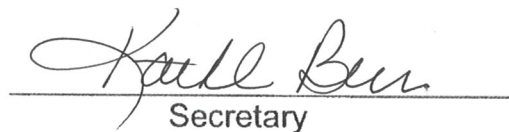
ABSENT: *Beeler*

ABSTAIN: *Ø*



Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:



Secretary

**EXHIBIT 'A'**

## GEOGRAPHIC DESCRIPTION

ANNEXATION NO. 2024-04 TO THE LA COUNTY WATERWORKS  
DISTRICT NO. 40-04, ANTELOPE VALLEY

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF LANCASTER, IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

THOSE PORTIONS OF LOTS 1 AND 2 IN THE NORTHEAST QUARTER OF SECTION 5, TOWNSHIP 7 NORTH, RANGE 12 WEST, SAN BERNARDINO MERIDIAN, IN THE CITY OF LANCASTER, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE SOUTHWESTERLY CORNER OF SAID LOT 1 AND SAID NORTHEAST QUARTER;

THENCE NORTHERLY ALONG THE WESTERLY LINES OF SAID LOTS 1 AND 2 AND SAID NORTHEAST QUARTER, NORTH 0°20'25" WEST 2,356.19 FEET;

THENCE NORTH 89°45'52" EAST 600.01 FEET;

THENCE NORTH 0°20'25" WEST 233.83 FEET TO THE SOUTHWESTERLY LINE OF THE LAND DEEDED TO THE STATE OF CALIFORNIA FOR THE ANTELOPE VALLEY FREEWAY IN DEED RECORDED JUNE 26, 1967 AS INSTRUMENT NO. 427, OFFICIAL RECORDS OF SAID COUNTY;

THENCE SOUTHEASTERLY AND SOUTHERLY ALONG THE SOUTHWESTERLY AND WESTERLY LINES OF SAID LAND, THE FOLLOWING SEVEN (7) COURSES:

1. SOUTH 80°59'51" EAST 24.08 FEET;
2. SOUTH 77°39'16" EAST 458.96 FEET;
3. SOUTH 52°08'49" EAST 168.11 FEET;
4. SOUTH 26°50'26" EAST 122.89 FEET;
5. SOUTH 10°35'45" EAST 223.63 FEET;
6. SOUTH 0°17'42" EAST 1,330.16 FEET;
7. SOUTH 0°05'37" EAST 728.31 FEET TO THE SOUTHERLY LINE OF SAID LOT 1 AND SAID NORTHEAST QUARTER;

THENCE WESTERLY ALONG SAID SOUTHERLY LINE, NORTH 89°58'34" WEST 1,294.14 FEET TO THE POINT OF BEGINNING.

**CONTAINING** 3,147,411 SQUARE FEET OR 72.255 ACRES, MORE OR LESS.

Last Update: 1/9/24

O: \4000-4099\4024\ESMT\ANNEXATION\4024LAFCO ANNEX.dwg

**TEI** Thienes Engineering, Inc.  
CIVIL ENGINEERING • LAND SURVEYING  
14349 FIRESTONE BOULEVARD  
LA MIRADA, CALIFORNIA 90638  
PH. (714) 521-4811 FAX (714) 521-4173



# EXHIBIT 'B'

PLAT

ANNEXATION NO. 2024-04 TO THE LA COUNTY WATERWORKS DISTRICT NO. 40-04, ANTELOPE VALLEY

T8N R12W  
 32 33  
 05 04



**AVENUE G**

**25TH STREET WEST**

LOT 2

LINE TABLE		
LINE #	BEARING	LENGTH
L1	N 0°20'25" W	233.83'
L2	S 80°59'51" E	24.08'
L3	S 77°39'16" E	458.96'
L4	S 52°08'49" E	168.11'
L5	S 26°50'26" E	122.89'
L6	S 10°35'45" E	223.63'

LOT 1

**AVENUE G-8**

N 89°45'52" E  
600.01'

2356.19'  
 APN: 3114-011-032  
 N 0°20'25" W

**25TH STREET WEST (PROPOSED)**

POR. LOT 2  
 APN: 3114-011-031  
 POR. LOT 1

NORTHEAST 1/4 SECTION 5  
 T.7N, R.12W, S.B.M.

**AVENUE G-8 (PROPOSED)**

P.O.B.

N 89°58'34" W 1294.14'

1330.16'

S 0°17'42" E

728.31'

S 0°05'37" E

**ANTELOPE VALLEY FREEWAY**

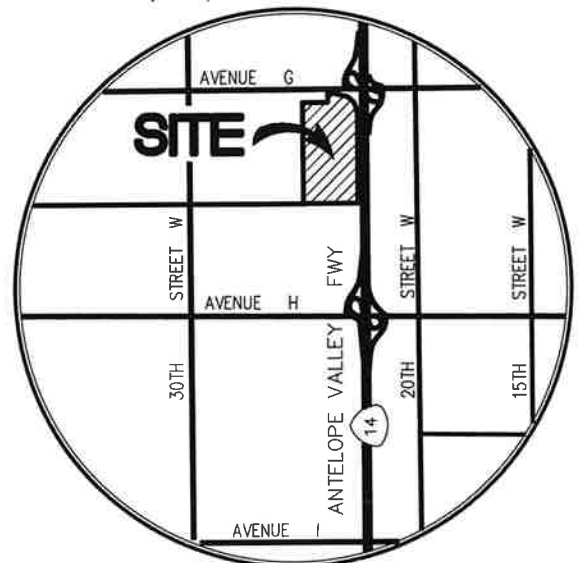
**LEGEND:**



INDICATES AREA OF ANNEXATION NO. 2024-04 TO THE LA COUNTY WATERWORKS DISTRICT NO. 40-04, ANTELOPE VALLEY

CONTAINS: 3,147,411 SQ. FT. OR 72.255 ACRES ±

P.O.B. POINT OF BEGINNING



**VICINITY MAP**

N.T.S.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**  
 Account No. **047.04**  
 TRA: **05813**  
 Effective Date: **7/1/2025**  
 Annexation Number: **40-164**

**Waterworks District # 40 GENERAL FUND** **0.005013235**  
 Based on their 2023-24 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	0.203509191	20.3509%	0.005013235	0.001020152	-0.001885023	0.201624168
<b>1.20 L.A. COUNTY ACCUM CAP OUTLAY</b>	0.000140208	<b>0.0140%</b>	<b>0.005013235</b>	<b>0.000000713</b>	<b>-0.001015591</b>	<b>-0.000875383</b>
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.005013235	0.000150720	-0.001023556	0.029038849
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172373296	17.2373%	0.005013235	0.000864158	-0.000900773	0.171472523
<b>7.31 L A C FIRE-FFW</b>	0.005126851	<b>0.5127%</b>	<b>0.005013235</b>	<b>0.000025713</b>	<b>-0.000040227</b>	<b>0.005086624</b>
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.005013235	0.000008678	-0.000137703	0.001591123
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.005013235	0.000010902	-0.000330942	0.001841574
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.005013235	0.000005836	-0.000779819	0.000382287
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.005013235	0.000319171	-0.000642094	0.063021533
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.005013235	0.000118123	-0.000441046	0.023119175
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.005013235	0.000314204	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005013235	0.000655860	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.005013235	0.000008719	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.005013235	0.000017305	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.005013235	0.000367383	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.005013235	0.000054362	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.005013235	0.000005271	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.005013235	0.000601810	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.005013235	0.000002211	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.005013235	0.000294838	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.005013235	0.000167106	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	0.000000000	0.0000%	0.005013235	0.000000000	0.000000000	<b>0.007196774</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.005013235</b>	<b>-0.007196774</b>	<b>1.000000000</b>

- (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: **05813**  
 Effective Date: **7/1/2025**  
 Annexation Number: **40-164**

**Waterworks District # 40, ACO FUND** **0.004665271**  
 Based on their 2023-24 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	0.203509191	20.3509%	0.004665271	0.000949333	-0.001754177	0.201755014
<b>1.20 L.A. COUNTY ACCUM CAP OUTLAY</b>	0.000140208	<b>0.0140%</b>	<b>0.004665271</b>	<b>0.000000665</b>	<b>-0.000945104</b>	<b>-0.000804896</b>
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.004665271	0.000140260	-0.000952515	0.029109890
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172373296	17.2373%	0.004665271	0.000804179	-0.000838254	0.171535042
<b>7.31 L A C FIRE-FFW</b>	0.005126851	<b>0.5127%</b>	<b>0.004665271</b>	<b>0.000023929</b>	<b>-0.000037437</b>	<b>0.005089414</b>
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.004665271	0.000008076	-0.000128147	0.001600679
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.004665271	0.000010146	-0.000307974	0.001864542
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.004665271	0.000005432	-0.000725695	0.000436411
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.004665271	0.000297019	-0.000597529	0.063066098
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.004665271	0.000109925	-0.000410435	0.023149786
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.004665271	0.000292396	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004665271	0.000610338	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.004665271	0.000008114	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.004665271	0.000016104	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.004665271	0.000341883	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.004665271	0.000050589	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.004665271	0.000004905	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.004665271	0.000560039	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.004665271	0.000002057	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.004665271	0.000274374	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.004665271	0.000155508	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	0.000000000	0.0000%	0.004665271	0.000000000	0.000000000	<b>0.006697267</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.004665271</b>	<b>-0.006697267</b>	<b>1.000000000</b>

- (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.