



MARK PESTRELLA, Director

COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE
REFER TO FILE

March 11, 2025

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

Dear Supervisors:

**WATER RESOURCES CORE SERVICE AREA
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-167 (4-223)
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06
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 40-167 (4-223) 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 40-167 (4-223), Local Agency Formation Commission Designation 2024-06, 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 40-167 (4-223), Local Agency Formation Commission Designation 2024-06, 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 40-167 (4-223), Local Agency Formation Commission Designation 2024-06, on behalf of the Consolidated Fire Protection District.
5. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-167 (4-223), Local Agency Formation Commission Designation 2024-06, on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley.
6. 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 40-167 (4-223) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation areas (Exhibits A and B) is comprised of 4 vacant lots that includes approximately 20.19 acres located at the southeast corner of 25th Street E and Nugent Street; and at the southwest corner of 30th Street E and Nugent Street, all within the City of Lancaster. This annexation will impact Tax Rate Areas 05711 and 05870.

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 to F. 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 40-167 (4-223) 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 Los Angeles County Sanitation District No. 14, 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 to F 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 0.41 percent for Tax Rate Areas 05711 and 05870.

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 40-167 (4-223) 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,

A handwritten signature in black ink, appearing to read "Mark Pestrella". The signature is fluid and cursive, with the first name "Mark" and last name "Pestrella" clearly distinguishable.

MARK PESTRELLA, PE

Director

MP:RG:jc

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Chia-Ann Yen)
County Counsel
Executive Office, Board of Supervisors
Fire
LA County Library
Los Angeles County Sanitation District No. 14
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 COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-167 (4-223),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06, 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 County Sanitation District No. 14, 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 40-167 (4-223) 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, Los Angeles County Sanitation District No. 14, 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 40-167 (4-223) 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 40-167 (4-223) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C to F).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-167 (4-223).
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 _____ day of _____, 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 _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By  _____
Deputy

R-24-12

**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 COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-167 (4-223),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06, 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 County Sanitation District No. 14; 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 40-167 (4-223) 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; Los Angeles County Sanitation District No. 14; 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 40-167 (4-223) 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 40-167 (4-223) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C to F).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-167 (4-223).
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 13th day of August, 2024 by
the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

George T. Lee

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

ATTEST:

[Signature]
Secretary
R-24-12



**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 COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-167 (4-223),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06, 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 County Sanitation District No. 14; 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 40-167 (4-223) 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; Los Angeles County Sanitation District No. 14; 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 40-167 (4-223) 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 40-167 (4-223) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C to F).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-167 (4-223).
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: 2

NOES: 0

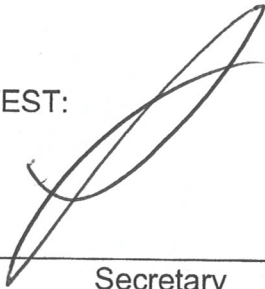
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley Cemetery District

ATTEST:



Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER
COUNTY ENTITIES, THE BOARD OF DIRECTORS OF THE
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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 County Sanitation District No. 14; 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 40-167 (4-223) 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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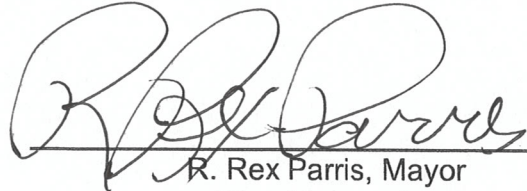
PASSED, APPROVED, AND ADOPTED this 27th day of August, 2024, by the following vote:

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
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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 County Sanitation District No. 14; 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 40-167 (4-223) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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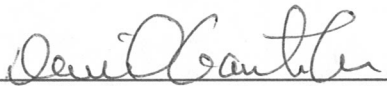
PASSED, APPROVED, AND ADOPTED this _____ day of _____, 2024, by
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



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

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, 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 COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-167 (4-223),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06, 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 County Sanitation District No. 14; 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 40-167 (4-223) 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; Los Angeles County Sanitation District No. 14; 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 40-167 (4-223) 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 40-167 (4-223) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C to F).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-167 (4-223).
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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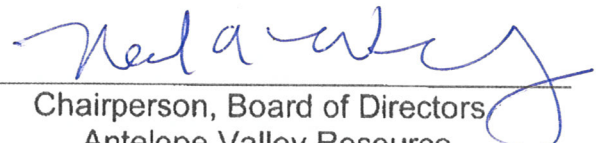
PASSED, APPROVED, AND ADOPTED this 10 day of July, 2024, by the following vote:

AYES: Munz, Deagon, Rankin, Weisenburger

NOES: 0

ABSENT: Beeler

ABSTAIN: 0


Chairperson, Board of Directors
Antelope Valley Resource
Conservation 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 COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE
CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-167 (4-223),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-06, 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 County Sanitation District No. 14; 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 40-167 (4-223) 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; Los Angeles County Sanitation District No. 14; 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 40-167 (4-223) 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 40-167 (4-223) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C to F).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-167 (4-223).
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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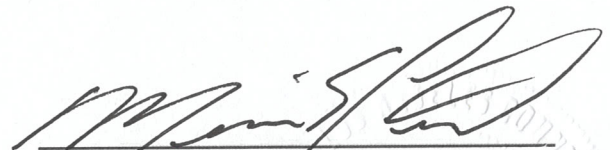
PASSED, APPROVED, AND ADOPTED this 12th day of September 2024, by the following vote:

AYES: Two (2)

NOES: None

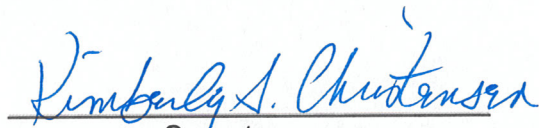
ABSENT: One (1)

ABSTAIN: None



Chairperson, Board of Directors
County Sanitation District No. 14
of Los Angeles County

ATTEST:



Secretary

EXHIBIT 'A'
ANNEXATION No. 2024-06 TO LOS ANGELES
COUNTY WATERWORKS DISTRICT 40,
ANTELOPE VALLEY

GEOGRAPHIC DESCRIPTION

TTM 62484

THAT PORTION OF SAID LAND DESCRIBED AS FOLLOWS:

POINT OF BEGINNING AT THE CENTER OF SECTION 18, TOWNSHIP 7N, RANGE 11W, F.D.; THENCE SOUTHERLY ALONG THE WEST LINE OF SAID SOUTH 1/4 OF SECTION 18, T7N, R11W, F.D A DISTANCE OF 1323.22 FEET TO THE TRUE POINT OF BEGINNING; THENCE THE FOLLOWING NUMBERED COURSES:

- 1) LEAVING THE SAID LINE NORTH 89°01'22" EAST, 447.86 FEET;
- 2) NORTH 00°13'45" WEST, 32.00 FEET;
- 3) NORTH 89°03'27" EAST, 150.19 FEET;
- 4) SOUTH 00°15'46" EAST, 660.40 FEET;
- 5) SOUTH 88°59'39" WEST, 648.19 FEET;
- 6) NORTH 00°15'30" WEST, 330.47 FEET;
- 7) NORTH 89°02'43" EAST, 23.50 FEET;
- 8) NORTH 00°16'46" WEST, 271.79 FEET;
- 9) NORTH 44°29'58" EAST, 37.87 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING: 404,886 SQUARE FEET, OR 9.3 ACRES, MORE OR LESS.

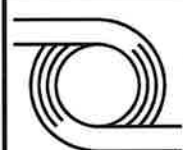
TTM 62485

THAT PORTION OF SAID LAND DESCRIBED AS FOLLOWS:

POINT OF BEGINNING AT THE SOUTH EAST CORNER OF SECTION 18, TOWNSHIP 7N, RANGE 11W, F.D.; THENCE NORTHERLY ALONG THE EAST LINE OF SAID EAST 1/4 OF SECTION 18, T7N, R11W, F.D A DISTANCE OF 659.66 FEET TO THE TRUE POINT OF BEGINNING; THENCE THE FOLLOWING NUMBERED COURSES:

- 1) LEAVING THE SAID LINE SOUTH 88°56'02" WEST, 625.13 FEET;
- 2) NORTH 00°17'13" WEST, 663.02 FEET;
- 3) NORTH 88°49'03" EAST, 119.20 FEET;
- 4) SOUTH 00°28'19" EAST, 17.00 FEET;
- 5) NORTH 88°49'07" EAST, 297.30 FEET;
- 6) SOUTH 86°49'56" EAST, 13.34 FEET;
- 7) SOUTH 75°50'15" EAST, 28.31 FEET;
- 8) NORTH 60°27'06" EAST, 70.19 FEET, 44.32 FOOT RADIUS;
- 9) NORTH 88°49'04" EAST, 98.40 FEET;
- 10) SOUTH 00°17'26" EAST, 664.27 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING: 408,043 SQUARE FEET, OR 9.35 ACRES, MORE OR LESS.



D & D ENGINEERING, INC.

119 W HYDE PARK BLVD
INGLEWOOD, CA 90302
Phone: 424-351-6800

EXHIBIT "A"
ANNEXATION NO. 2024-06

TO LOS ANGELES COUNTY
WATERWORKS DISTRICT 40,
ANTELOPE VALLEY

SCALE:

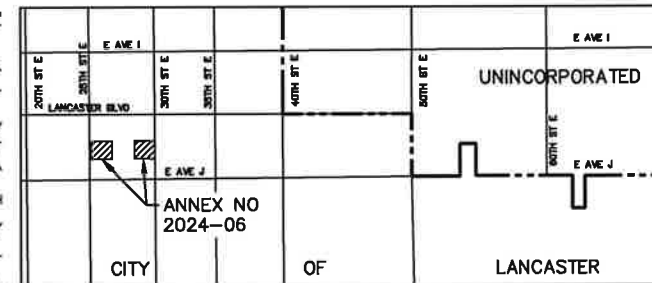
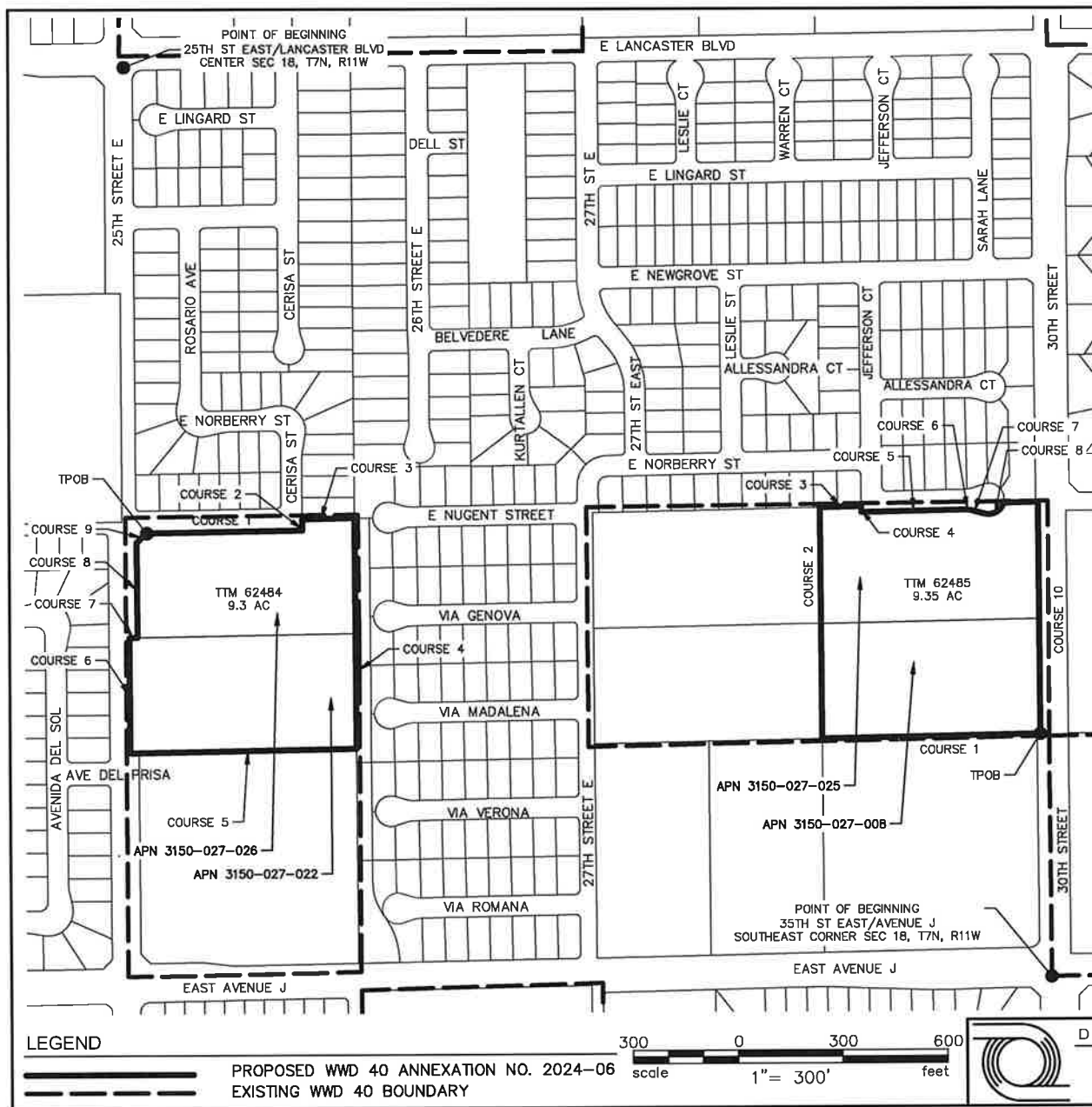
NONE

DATE:

5/8/2024

SHT NO.:

1 OF 1



VICINITY MAP
NOT TO SCALE

TTM 62484 COURSE TABLE

COURSES	BEARING	DISTANCE
COURSE 1	N 89°01'22" E	447.86'
COURSE 2	N 00°13'45" W	32.00'
COURSE 3	N 89°03'27" E	150.19'
COURSE 4	S 00°15'46" E	660.40'
COURSE 5	S 88°59'39" W	648.19'
COURSE 6	N 00°15'30" W	330.47'
COURSE 7	N 89°02'43" E	23.50'
COURSE 8	N 00°16'46" W	271.79'
COURSE 9	N 44°29'58" E	37.87'

TTM 62485 COURSE TABLE

COURSES	BEARING	DISTANCE
COURSE 1	S 88°56'02" W	625.13'
COURSE 2	N 00°17'13" W	663.02'
COURSE 3	N 88°49'03" E	119.20'
COURSE 4	S 00°28'19" E	17.00'
COURSE 5	N 88°49'07" E	297.30'
COURSE 6	S 86°49'56" E	13.34'
COURSE 7	S 75°50'15" E	28.31'
COURSE 8	D=N 60° 27' 06" E, L=70.19', R=44.32'	
COURSE 9	N 88°49'04" E	98.40'
COURSE 10	S 00°17'26" E	664.27'

LEGEND

PROPOSED WWD 40 ANNEXATION NO. 2024-06
EXISTING WWD 40 BOUNDARY

300 0 300 600
scale 1" = 300' feet



D & D ENGINEERING, INC.

119 W. HYDE PARK BLVD.
INGLEWOOD, CA 90302
Phone: 424-351-6800

EXHIBIT "B"
ANNEXATION NO. 2024-06
TO LOS ANGELES COUNTY WATERWORKS
DISTRICT 40, ANTELOPE VALLEY

SCALE: 1" = 300'
DATE: 5/8/2024
SHT NO.: 01 OF 01

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**
 Account No. **047.04**
 TRA: **05711**
 Effective Date: **7/1/2025**
 Annexation Number: **40-167**

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	0.245309221	24.5309%	0.005013235	0.001229694	-0.002100211	0.243209010
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.005013235	0.000000576	-0.000986134	-0.000873320
3.01 L A COUNTY LIBRARY	0.023060321	2.3060%	0.005013235	0.000115617	-0.000992313	0.022068008
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.005013235	0.000869941	-0.000908943	0.172617861
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.005013235	0.000030520	-0.000041974	0.006043910
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001345367	0.1345%	0.005013235	0.000006755	-0.000110295	0.001235072
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001689836	0.1690%	0.005013235	0.000008482	-0.000343369	0.001346467
66.45 CO SANIT DIST NO 14 OPERATING	0.027075402	2.7075%	0.005013235	0.000135746	-0.001110777	0.025964625
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.005013235	0.000004699	-0.000755617	0.000179566
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.005013235	0.000319171	-0.000656375	0.063007252
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.005013235	0.000095058	-0.000432262	0.018527095
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.005013235	0.000330188	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005013235	0.000655860	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.005013235	0.000007016	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.005013235	0.000013926	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.005013235	0.000275274	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.005013235	0.000052733	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.005013235	0.000004179	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.005013235	0.000484287	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.005013235	0.000001779	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.005013235	0.000237261	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.005013235	0.000134473	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005013235	0.000000000	0.000000000	0.008438270
Total	1.000000000	100.0000%		0.005013235	-0.008438270	1.000000000

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**
 Account No. **051.75**
 TRA: **05711**
 Effective Date: **7/1/2025**
 Annexation Number: **40-167**

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	0.245309221	24.5309%	0.004665271	0.001144334	-0.001954431	0.243354790
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.004665271	0.000000537	-0.000917690	-0.000804876
3.01 L A COUNTY LIBRARY	0.023060321	2.3060%	0.004665271	0.000107593	-0.000923440	0.022136881
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.004665271	0.000809560	-0.000845857	0.172680947
7.31 L A C FIRE-FFW	0.006085884	0.6086%	0.004665271	0.000028403	-0.000039063	0.006046821
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001345367	0.1345%	0.004665271	0.000006287	-0.000102642	0.001242725
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001689836	0.1690%	0.004665271	0.000007894	-0.000319537	0.001370299
66.45 CO SANIT DIST NO 14 OPERATING	0.027075402	2.7075%	0.004665271	0.000126325	-0.001033682	0.026041720
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.004665271	0.000004373	-0.000703172	0.000232011
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.004665271	0.000297019	-0.000610818	0.063052809
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.004665271	0.000088461	-0.000402260	0.018557097
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004665271	0.000307270	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004665271	0.000610338	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.004665271	0.000006529	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.004665271	0.000012959	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.004665271	0.000256167	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.004665271	0.000049073	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.004665271	0.000003889	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.004665271	0.000450673	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.004665271	0.000001655	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.004665271	0.000220793	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.004665271	0.000125139	Exempt	0.026823690
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004665271	0.000000000	0.000000000	0.007852592
Total	1.000000000	100.0000%		0.004665271	-0.007852592	1.000000000

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**
 Account No. **047.04**
 TRA: **05870**
 Effective Date: **7/1/2025**
 Annexation Number: **40-167**

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	0.245569615	24.5570%	0.005013235	0.001231001	-0.002101932	0.243467683
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.005013235	0.000000576	-0.000986620	-0.000873736
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.005013235	0.000115689	-0.000992803	0.022081873
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.005013235	0.000870355	-0.000909387	0.172699999
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.005013235	0.000030545	-0.000042005	0.006048804
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.005013235	0.000006759	-0.000110351	0.001235849
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.005013235	0.000008487	-0.000343376	0.001347482
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.005013235	0.000133265	-0.001108160	0.025472370
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.005013235	0.000004701	-0.000755666	0.000179994
186.01 CITY-LANCASTER FOXFIELD RP	0.063636425	6.3636%	0.005013235	0.000319035	-0.000656244	0.062980181
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.005013235	0.000095105	-0.000432314	0.018536313
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.005013235	0.000330188	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.005013235	0.000655860	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.005013235	0.000007021	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.005013235	0.000013934	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.005013235	0.000275442	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.005013235	0.000052765	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.005013235	0.000004181	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.005013235	0.000484584	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.005013235	0.000001780	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.005013235	0.000237407	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.005013235	0.000134555	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005013235	0.000000000	0.000000000	0.008438858
Total	1.000000000	100.0000%		0.005013235	-0.008438858	1.000000000

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**
 Account No. **051.75**
 TRA: **05870**
 Effective Date: **7/1/2025**
 Annexation Number: **40-167**

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	0.245569615	24.5570%	0.004665271	0.001145549	-0.001956031	0.243613584
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.004665271	0.000000537	-0.000918142	-0.000805258
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.004665271	0.000107660	-0.000923896	0.022150780
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.004665271	0.000809945	-0.000846270	0.172763116
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.004665271	0.000028426	-0.000039093	0.006051716
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.004665271	0.000006291	-0.000102694	0.001243506
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.004665271	0.000007899	-0.000319545	0.001371313
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.004665271	0.000124016	-0.001031246	0.025549284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.004665271	0.000004376	-0.000703218	0.000232442
186.01 CITY-LANCASTER FOXFIELD RP	0.063636425	6.3636%	0.004665271	0.000296892	-0.000610695	0.063025730
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.004665271	0.000088504	-0.000402307	0.018566320
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004665271	0.000307270	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004665271	0.000610338	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.004665271	0.000006533	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.004665271	0.000012967	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.004665271	0.000256324	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.004665271	0.000049103	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.004665271	0.000003891	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.004665271	0.000450950	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.004665271	0.000001656	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.004665271	0.000220928	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.004665271	0.000125216	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004665271	0.000000000	0.000000000	0.007853137
Total	1.000000000	100.0000%		0.004665271	-0.007853137	1.000000000

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

(2) Must total 100%.

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