



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 40-157 (34-46)
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2023-01
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 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 40-157 (34-46) 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 40-157 (34-46), Local Agency Formation Commission Designation 2023-01, 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 40-157 (34-46), Local Agency Formation Commission Designation 2023-01, on behalf of the Consolidated Fire Protection District of Los Angeles County.

4. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-157 (34-46), Local Agency Formation Commission Designation 2023-01, on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley.

5. Authorize the Director of Public Works 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; and the Consolidated Fire Protection District 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 40-157 (34-46) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of 21 vacant lots, that include approximately 93.85 acres located at the southwest intersection of Blackbird Way and Lockheed Way, in the City of Palmdale. This annexation will impact two Tax Rate Areas 07006 and 15589.

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 County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the Consolidated Fire Protection District of Los Angeles County and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution would transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the 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 40-157 (34-46) 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 of Los Angeles, 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 Los Angeles County Sanitation District No. 20, the Antelope Valley Resource Conservation District, City Council of the City of Palmdale, 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 of Los Angeles 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 0.26 percent for Tax Rate Areas 07006 and 15589.

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 40-157 (34-46) 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:CH:jc

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Chia-Ann Yen)
County Counsel
Executive Office, Board of Supervisors
Fire
Los Angeles County Sanitation District No. 20
Local Agency Formation Commission
City Council of City of Palmdale
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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, 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 40-157 (34-46), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2023-01, 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, 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) 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 Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the County Sanitation

District No. 20 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Palmdale, 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 40-157 (34-46) 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 40-157 (34-46) 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 40-157 (34-46).
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 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

**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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, 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 40-157 (34-46), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2023-01, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) 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 Consolidated Fire Protection District of Los Angeles County; the Antelope Valley Cemetery District; the Antelope Valley Mosquito and Vector Control District; the County Sanitation District No. 20 of Los Angeles County; the Antelope Valley Resource Conservation District; the City of Palmdale; 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 40-157 (34-46) 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 40-157 (34-46) 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 40-157 (34-46).
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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R-24-05 (5/28/24)


PASSED, APPROVED, AND ADOPTED this 28th day of May, 2024 by
the following vote:

AYES: 7

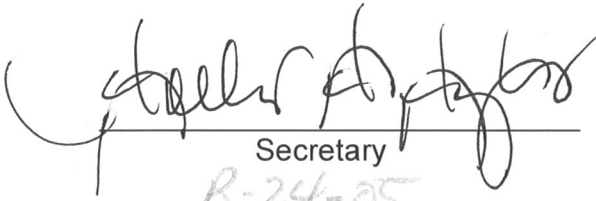
NOES: 0

ABSENT: 0

ABSTAIN: 0


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

ATTEST:


Secretary
R-24-05



**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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, 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 40-157 (34-46), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2023-01, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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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 40-157 (34-46) 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 40-157 (34-46).
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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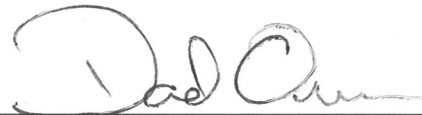
PASSED, APPROVED, AND ADOPTED this 12th day of June, 2024, by the following vote:

AYES: 7

NOES: 0

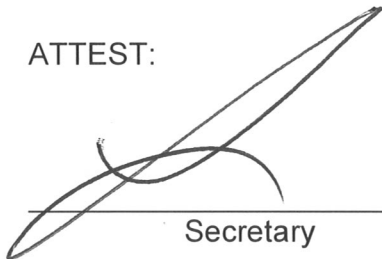
ABSENT: 0

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
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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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 23 day of May, 2024, by the following vote:

AYES: 5

NOES: 2

ABSENT: 2

ABSTAIN: 2



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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF DIRECTORS
OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
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DESIGNATION 2023-01, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) 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 10th day of July, 2024, by the following vote:

AYES: Bishop, Loa, Ohlsen, Bettencourt, Alarcon

NOES: None

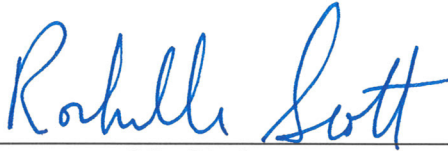
ABSENT: None

ABSTAIN: None

A handwritten signature in blue ink, appearing to read 'Austin Bishop', written over a horizontal line.

Austin Bishop, Mayor
City of Palmdale

ATTEST:

A handwritten signature in blue ink, appearing to read 'Rahilla Sott', written over a horizontal line.

City Clerk

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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, 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 40-157 (34-46), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2023-01, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) 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 Consolidated Fire Protection District of Los Angeles County; the Antelope Valley Cemetery District; the Antelope Valley Mosquito and Vector Control District; the County Sanitation District No. 20 of Los Angeles County; the Antelope Valley Resource Conservation District; the City of Palmdale; 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 40-157 (34-46) 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 40-157 (34-46) 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 40-157 (34-46).
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, Weisenberg

NOES: 0

ABSENT: Jennette Bullen

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. 20 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE
CITY COUNCIL OF THE CITY OF PALMDALE, 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 40-157 (34-46), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2023-01, 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; 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. 20 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, 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 40-157 (34-46) 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 Consolidated Fire Protection District of Los Angeles County; the Antelope Valley Cemetery District; the Antelope Valley Mosquito and Vector Control District; the County Sanitation District No. 20 of Los Angeles County; the Antelope Valley Resource Conservation District; the City of Palmdale; 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 40-157 (34-46) 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 40-157 (34-46) 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 40-157 (34-46).
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 June, 2024, by the following vote:

AYES: Three (3)

NOES: None

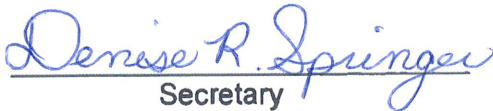
ABSENT: None

ABSTAIN: None



Chairperson, Board of Directors
County Sanitation District No. 20
of Los Angeles County

ATTEST:


Secretary

Approved by LAFCO

TM

Taylor Morris

EXHIBIT "A"
ANNEXATION NO. 2023-01
TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

BEING DESCRIBED AS FOLLOWS:

THAT CERTAIN PARCEL OF LAND BEING A PORTION OF THE SOUTHEAST QUARTER OF SECTION 14, TOWNSHIP 6 NORTH, RANGE 12 WEST, S.B.M., AS SHOWN ON RECORD OF SURVEY MAP FILED IN BOOK 65, PAGE 19, OF RECORD OF SURVEY IN THE OFFICE OF THE RECORDER FOR SAID COUNTY, IN THE CITY OF PALMDALE, LOS ANGELES COUNTY, STATE OF CALIFORNIA, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT ON THE EXISTING WATERWORKS DISTRICT 40 BOUNDARY BEING THE CENTERLINE INTERSECTION OF 10TH STREET EAST AND RANCHO VISTA BOULEVARD (AVENUE P), AS SHOWN ON SAID RECORD OF SURVEY, BEING THE SOUTHEAST CORNER OF SAID SECTION 14 ;

THENCE, (L0) SOUTH 89°22'45" WEST ALONG THE WATERWORKS DISTRICT 40 BOUNDARY BEING THE SOUTHERLY LINE OF SAID SECTION, A DISTANCE OF 1320.38 FEET TO A POINT BEING ON THE SAID WATERWORKS DISTRICT BOUNDARY AND BEING THE CENTERLINE INTERSECTION OF 8TH STREET EAST AND RANCHO VISTA BOULEVARD BEING THE TRUE POINT OF BEGINNING;

THENCE, (L1) SOUTH 89°22'45" WEST ALONG THE SOUTHERLY LINE OF SAID SECTION, A DISTANCE OF 685 FEET MORE OR LESS TO A POINT ON THE EXISTING LOS ANGELES COUNTY WATERWORKS DISTRICT 40 BOUNDARY.

THENCE, (L2) NORTH 00°32'00" WEST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY BEING A LINE WEST OF AND PARALLEL TO THE EASTERLY LINE OF LOT 21 AS SHOWN ON SAID RECORD OF SURVEY A DISTANCE OF 448.99 FEET TO AN ANGLE POINT IN SAID WATERWORKS DISTRICT 40 BOUNDARY BEING A POINT ON A LINE PARALLEL AND 71 FEET MORE OR LESS SOUTH PERPENDICULAR TO THE NORTHERLY LINE OF LOT 21 OF SAID RECORD OF SURVEY ;

THENCE, (L3) SOUTH 89°22'45" WEST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY PARALLEL TO THE NORTHERLY LINE OF LOT 21 OF SAID RECORD OF SURVEY A DISTANCE OF 620.92 FEET MORE OR LESS TO A POINT ON THE WATERWORKS DISTRICT 40 BOUNDARY BEING THE WESTERLY RIGHT OF WAY OF 5TH STREET EAST AND THE EASTERLY RIGHT OF WAY OF THE SOUTHERN PACIFIC RAILROAD.

THENCE, (L4) CONTINUING SOUTH 89°22'45" WEST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY A DISTANCE OF 269.92 FEET MORE OR LESS TO AN ANGLE POINT IN SAID WATERWORKS DISTRICT 40 BOUNDARY BEING A POINT ON A LINE BEING THE PROLONGATION OF THE EASTERLY PROPERTY LINE OF LOT 6 TRACT MAP 42991 OF MAP BOOK 1044 PAGES 84-87 BEING 98.7 FEET MORE OR LESS WEST AND PARALLEL TO THE WESTERLY SOUTHERN PACIFIC RAILROAD RIGHT OF WAY.

THENCE, (L5) NORTH 07°28'05" WEST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY BEING THE EASTERLY PROPERTY LINE PROLONGATION OF SAID LOT 6 A DISTANCE OF 874.2 FEET TO A POINT ON WATERWORKS DISTRICT 40 BOUNDARY BEING THE SOUTH EASTERLY CORNER OF SAID LOT 6.

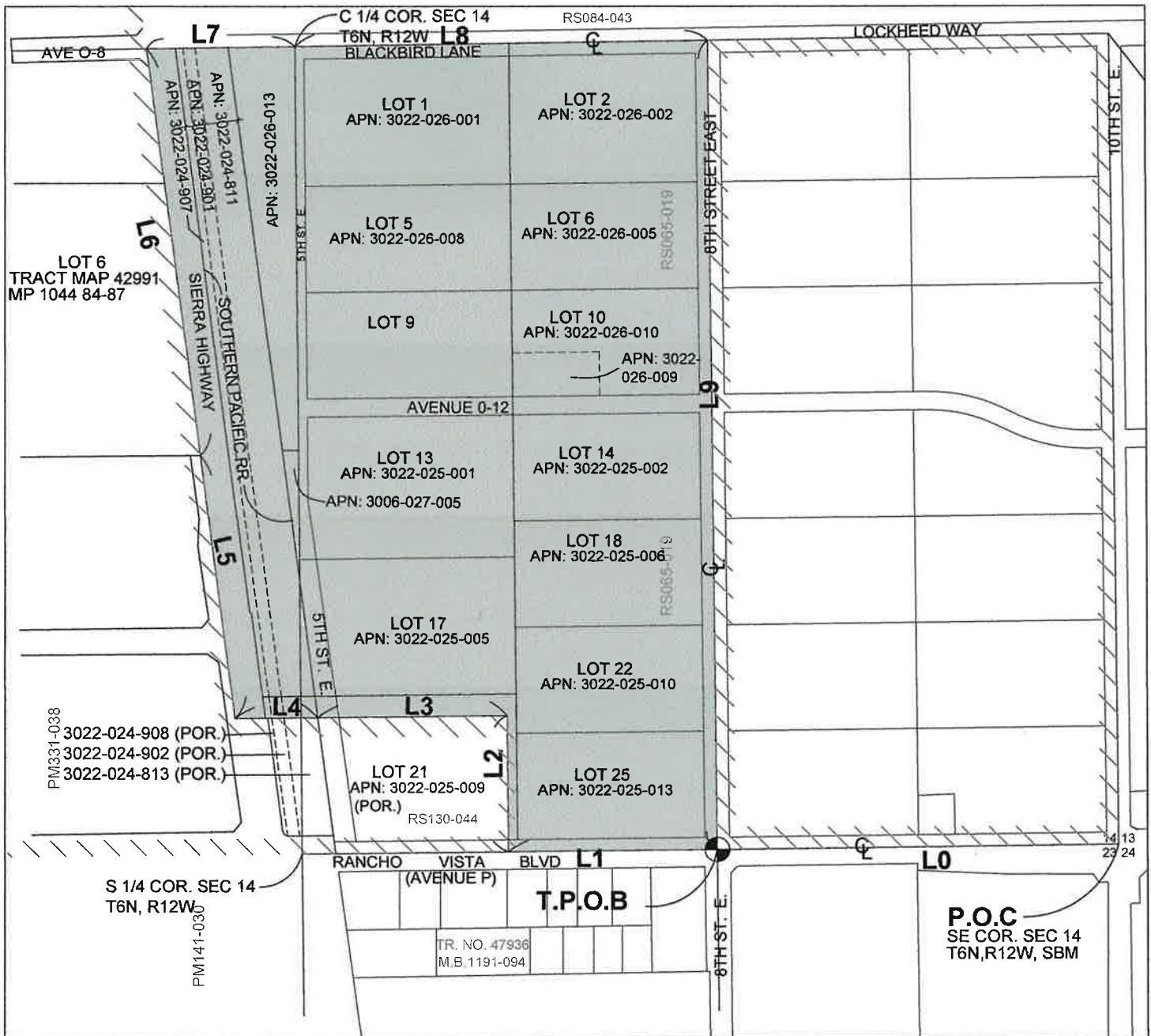
THENCE, (L6) NORTH 07°28'05" WEST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY BEING THE EASTERLY PROPERTY LINE OF SAID LOT 6 A DISTANCE OF 1353.34 FEET MORE OR LESS TO A POINT ON THE PROLONGATION OF SAID EASTERLY PROPERTY LINE BEING A POINT ON THE QUARTER SECTION LINE OF SECTION 14 BEING THE CENTERLINE OF AVENUE O-8

THENCE, (L7) NORTH 89°08'48" EAST ALONG THE PROLONGATION OF THE CENTER LINE OF AVENUE O-8 BEING THE QUARTER SECTION LINE OF SAID SECTION 14 A DISTANCE OF 486.94 FEET MORE OR LESS TO THE INTERSECTION OF 5TH STREET EAST AND BLACKBIRD LANE BEING THE CENTER QUARTER SECTION CORNER OF SAID SECTION 14.

THENCE, (L8) CONTINUING NORTH 89°08'48" EAST ALONG THE CENTERLINE OF BLACKBIRD LANE , BEING SAID CENTER SECTION LINE A DISTANCE OF 1357.81 FEET MORE OR LESS AS SHOWN ON SAID RECORD OF SURVEY TO A POINT THE WATERWORKS DISTRICT 40 BOUNDARY BEING THE CENTERLINE INTERSECTION OF BLACKBIRD LANE (LOCKHEED WAY) AND 8TH STREET EAST;

THENCE (L9) SOUTH 00°32'00" EAST ALONG SAID WATERWORKS DISTRICT 40 BOUNDARY BEING THE CENTERLINE OF 8TH STREET EAST, A DISTANCE OF 2668.10 FEET AS SHOWN ON SAID RECORD OF SURVEY TO A POINT ON THE WATERWORKS DISTRICT 40 BOUNDARY BEING THE TRUE POINT OF BEGINNING.

COMPRISING OF APPROXIMATELY 93.85 MORE OR LESS ACRES



VICINITY MAP
NO SCALE

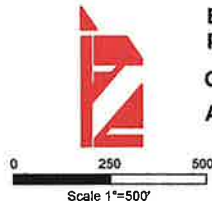
Annexation No. 2023-01 shown thus

Boundary of County Waterworks District No 40
prior to Annexation 2023-01 shown thus

City Boundary

Area of Annexation Containing

93.85 AC.



COURSE DATA

L0	S89°22'45"W	1320.38'
L1	S89°22'45"W	685.00'
L2	N00°32'00"W	448.99'
L3	S89°22'45"W	620.92'
L4	S89°22'45"W	269.92'
L5	N07°28'05"W	874.20'
L6	N07°28'05"W	1353.34'
L7	N89°08'48"E	486.94'
L8	N89°08'48"E	1357.81'
L9	S00°32'00"E	2668.10'

Approved by LAFCO

Taylor Morris

EXHIBIT "B"

ANNEXATION NO. 2023-01

TO
LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40
ANTELOPE VALLEY

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**
 Account No. **047.04**
 TRA: **07006**
 Effective Date: **7/1/2025**
 Annexation Number: **40-157**

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	0.263327929	26.3328%	0.005013235	0.001320135	-0.001358875	0.261969054
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000118593	0.0119%	0.005013235	0.000000594	0.000000000	0.000118593
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.181152517	18.1153%	0.005013235	0.000908160	-0.000908160	0.180244357
7.31 L A C FIRE-FFW	0.007609194	0.7609%	0.005013235	0.000038146	0.000000000	0.007609194
53.30 ANTELOPE VY CEMETERY DISTRICT	0.000391743	0.0392%	0.005013235	0.000001963	-0.000001963	0.000389780
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001789428	0.1789%	0.005013235	0.000008970	-0.000008970	0.001780458
66.75 CO SANIT DIST NO 20 OPERATING	0.020687440	2.0687%	0.005013235	0.000103710	-0.000103710	0.020583730
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000981904	0.0982%	0.005013235	0.000004922	-0.000004922	0.000976982
225.01 CITY-PALMDALE TD #1	0.066224006	6.6224%	0.005013235	0.000331996	-0.000331996	0.065892010
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019906112	1.9906%	0.005013235	0.000099794	-0.000099794	0.019806318
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062418023	6.2418%	0.005013235	0.000312916	Exempt	0.062418023
400.01 EDUCATIONAL AUG FD IMPOUND	0.128811163	12.8811%	0.005013235	0.000645760	Exempt	0.128811163
400.15 COUNTY SCHOOL SERVICES	0.001470870	0.1471%	0.005013235	0.000007373	Exempt	0.001470870
400.21 CHILDREN'S INSTIL TUITION FUND	0.002919149	0.2919%	0.005013235	0.000014634	Exempt	0.002919149
593.01 PALMDALE SCHOOL DISTRICT	0.052305694	5.2306%	0.005013235	0.000262220	Exempt	0.052305694
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009284680	0.9285%	0.005013235	0.000046546	Exempt	0.009284680
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000880635	0.0881%	0.005013235	0.000004414	Exempt	0.000880635
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.101517293	10.1517%	0.005013235	0.000508930	Exempt	0.101517293
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000373030	0.0373%	0.005013235	0.000001870	Exempt	0.000373030
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.049641960	4.9642%	0.005013235	0.000248866	Exempt	0.049641960
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028188637	2.8189%	0.005013235	0.000141316	Exempt	0.028188637
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005013235	0.000000000	0.000000000	0.002818390
Total	1.000000000	100.0000%		0.005013235	-0.002818390	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: **07006**
 Effective Date: **7/1/2025**
 Annexation Number: **40-157**

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	0.263327929	26.3328%	0.004665271	0.001228474	-0.001264536	0.262063393
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000118593	0.0119%	0.004665271	0.000000553	0.000000000	0.000118593
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.181152517	18.1153%	0.004665271	0.000845136	-0.000845136	0.180307381
7.31 L A C FIRE-FFW	0.007609194	0.7609%	0.004665271	0.000035509	-0.000035509	0.007573685
53.30 ANTELOPE VY CEMETERY DISTRICT	0.000391743	0.0392%	0.004665271	0.000001838	0.000000000	0.000391743
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001789428	0.1789%	0.004665271	0.000008348	-0.000008348	0.001781080
66.75 CO SANIT DIST NO 20 OPERATING	0.020687440	2.0687%	0.004665271	0.000096512	-0.000096512	0.020590928
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000981904	0.0982%	0.004665271	0.000004580	-0.000004580	0.000977324
225.01 CITY-PALMDALE TD #1	0.066224006	6.6224%	0.004665271	0.000308952	-0.000308952	0.065915054
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019906112	1.9906%	0.004665271	0.000092867	-0.000092867	0.019813245
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062418023	6.2418%	0.004665271	0.000291196	Exempt	0.062418023
400.01 EDUCATIONAL AUG FD IMPOUND	0.128811163	12.8811%	0.004665271	0.000600938	Exempt	0.128811163
400.15 COUNTY SCHOOL SERVICES	0.001470870	0.1471%	0.004665271	0.000006862	Exempt	0.001470870
400.21 CHILDREN'S INSTIL TUITION FUND	0.002919149	0.2919%	0.004665271	0.000013618	Exempt	0.002919149
593.01 PALMDALE SCHOOL DISTRICT	0.052305694	5.2306%	0.004665271	0.000244020	Exempt	0.052305694
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009284680	0.9285%	0.004665271	0.000043315	Exempt	0.009284680
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000880635	0.0881%	0.004665271	0.000004108	Exempt	0.000880635
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.101517293	10.1517%	0.004665271	0.000473605	Exempt	0.101517293
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000373030	0.0373%	0.004665271	0.000001740	Exempt	0.000373030
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.049641960	4.9642%	0.004665271	0.000231593	Exempt	0.049641960
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028188637	2.8189%	0.004665271	0.000131507	Exempt	0.028188637
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004665271	0.000000000	0.000000000	0.002656440
Total	1.000000000	100.0000%		0.004665271	-0.002656440	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: **15589**
 Effective Date: **7/1/2025**
 Annexation Number: **40-157**

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	0.263327929	26.3328%	0.005013235	0.001320124	-0.001358875	0.261969054
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000118593	0.0119%	0.005013235	0.000000605	0.000000000	0.000118593
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.181152517	18.1153%	0.005013235	0.000908160	-0.000908160	0.180244357
7.31 L A C FIRE-FFW	0.007609194	0.7609%	0.005013235	0.000038146	0.000000000	0.007609194
53.30 ANTELOPE VY CEMETERY DISTRICT	0.000391743	0.0392%	0.005013235	0.000001963	-0.000001963	0.000389780
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001789428	0.1789%	0.005013235	0.000008970	-0.000008970	0.001780458
66.75 CO SANIT DIST NO 20 OPERATING	0.020687440	2.0687%	0.005013235	0.000103710	-0.000103710	0.020583730
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000981904	0.0982%	0.005013235	0.000004922	-0.000004922	0.000976982
225.01 CITY-PALMDALE TD #1	0.066224006	6.6224%	0.005013235	0.000331996	-0.000331996	0.065892010
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019906112	1.9906%	0.005013235	0.000099794	-0.000099794	0.019806318
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062418023	6.2418%	0.005013235	0.000312916	Exempt	0.062418023
400.01 EDUCATIONAL AUG FD IMPOUND	0.128811163	12.8811%	0.005013235	0.000645760	Exempt	0.128811163
400.15 COUNTY SCHOOL SERVICES	0.001470870	0.1471%	0.005013235	0.000007373	Exempt	0.001470870
400.21 CHILDREN'S INSTIL TUITION FUND	0.002919149	0.2919%	0.005013235	0.000014634	Exempt	0.002919149
593.01 PALMDALE SCHOOL DISTRICT	0.052305694	5.2306%	0.005013235	0.000262220	Exempt	0.052305694
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009284680	0.9285%	0.005013235	0.000046546	Exempt	0.009284680
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000880635	0.0881%	0.005013235	0.000004414	Exempt	0.000880635
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.101517293	10.1517%	0.005013235	0.000508930	Exempt	0.101517293
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000373030	0.0373%	0.005013235	0.000001870	Exempt	0.000373030
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.049641960	4.9642%	0.005013235	0.000248866	Exempt	0.049641960
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028188637	2.8189%	0.005013235	0.000141316	Exempt	0.028188637
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.005013235	0.000000000	0.000000000	0.002818390
Total	1.000000000	100.0000%		0.005013235	-0.002818390	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: **15589**
 Effective Date: **7/1/2025**
 Annexation Number: **40-157**

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	0.263327929	26.3328%	0.004665271	0.001228474	-0.001264536	0.262063393
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000118593	0.0119%	0.004665271	0.000000553	0.000000000	0.000118593
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.181152517	18.1153%	0.004665271	0.000845136	-0.000845136	0.180307381
7.31 L A C FIRE-FFW	0.007609194	0.7609%	0.004665271	0.000035509	-0.000035509	0.007573685
53.30 ANTELOPE VY CEMETERY DISTRICT	0.000391743	0.0392%	0.004665271	0.000001838	0.000000000	0.000391743
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001789428	0.1789%	0.004665271	0.000008348	-0.000008348	0.001781080
66.75 CO SANIT DIST NO 20 OPERATING	0.020687440	2.0687%	0.004665271	0.000096512	-0.000096512	0.020590928
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000981904	0.0982%	0.004665271	0.000004580	-0.000004580	0.000977324
225.01 CITY-PALMDALE TD #1	0.066224006	6.6224%	0.004665271	0.000308952	-0.000308952	0.065915054
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019906112	1.9906%	0.004665271	0.000092867	-0.000092867	0.019813245
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062418023	6.2418%	0.004665271	0.000291196	Exempt	0.062418023
400.01 EDUCATIONAL AUG FD IMPOUND	0.128811163	12.8811%	0.004665271	0.000600938	Exempt	0.128811163
400.15 COUNTY SCHOOL SERVICES	0.001470870	0.1471%	0.004665271	0.000006862	Exempt	0.001470870
400.21 CHILDREN'S INSTIL TUITION FUND	0.002919149	0.2919%	0.004665271	0.000013618	Exempt	0.002919149
593.01 PALMDALE SCHOOL DISTRICT	0.052305694	5.2306%	0.004665271	0.000244020	Exempt	0.052305694
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009284680	0.9285%	0.004665271	0.000043315	Exempt	0.009284680
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000880635	0.0881%	0.004665271	0.000004108	Exempt	0.000880635
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.101517293	10.1517%	0.004665271	0.000473605	Exempt	0.101517293
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000373030	0.0373%	0.004665271	0.000001740	Exempt	0.000373030
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.049641960	4.9642%	0.004665271	0.000231593	Exempt	0.049641960
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028188637	2.8189%	0.004665271	0.000131507	Exempt	0.028188637
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004665271	0.000000000	0.000000000	0.002656440
Total	1.000000000	100.0000%		0.004665271	-0.002656440	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.

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