



MARK PESTRELLA, Director

## COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC WORKS

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

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P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE  
REFER TO FILE

July 29, 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 40-166 (4-222)  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-01  
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 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 40-166 (4-222) 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 California 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 California 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 40-166 (4-222), Local Agency Formation Commission Designation 2024-01, 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 40-166 (4-222), Local Agency Formation Commission Designation 2024-01, 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 40-166 (4-222), Local Agency Formation Commission Designation 2024-01, on behalf of the Consolidated Fire Protection District of Los Angeles County.

5. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-166 (4-222), Local Agency Formation Commission Designation 2024-01, 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 local agencies as a result of pending Annexation 40-166 (4-222) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of seven parcels, approximately 39.70 acres and includes the development of a total of 152 single-family homes, located at the northeast corner of 25th Street E and Lancaster Boulevard, all within the City of Lancaster. This annexation will impact Tax Rate Area 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 (County) 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 local agencies 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 Los Angeles County Library (Library), Consolidated Fire Protection District of Los Angeles (Fire), 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 local agencies to the District according to ratios listed in Exhibits C and D. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

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

These recommendations support the County Strategic Plan: North Star 3, Realize Tomorrow's Government Today, Focus Area Goal G, Internal Controls and Processes, Strategy i, Maximize Revenue, by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

The Joint Resolution for Annexation 40-168 (4-224) will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected local agencies, which include the County of Los Angeles, 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 and D were calculated using a formula approved by the County Auditor-Controller. In this instance, revenues to the County General Fund from the ad valorem property tax on the affected properties would result in a Property Tax Reduction of 0.24 percent for Tax Rate Area 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 40-166 (4-222) and the resulting shares of the ad valorem property tax, do not constitute approval of a project under Section 21065 of the California 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 California 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 California 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 one adopted copy of this Board letter and signed 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:CTH:jc

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Office (Christine Frias)  
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 40-166 (4-222),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-01, 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, 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 40-166 (4-222) 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 40-166 (4-222) 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 40-166 (4-222) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-166 (4-222).
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 \_\_\_\_\_, 2025, 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 for Grace Chang

PASSED, APPROVED, AND ADOPTED this 14<sup>th</sup> day of January, 2025,  
by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



*[Signature]*  
Chairperson, Board of Directors  
Antelope Valley—East Kern Water Agency

ATTEST:

*[Signature]*  
Secretary  
R-25-02

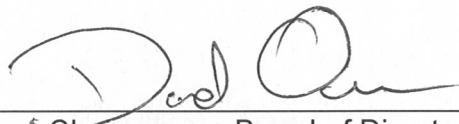
PASSED, APPROVED, AND ADOPTED this 9th day of January, 2025,  
by the following vote:

AYES: 3

NOES:

ABSENT: 1

ABSTAIN:



Chairperson, Board of Directors  
Antelope Valley Cemetery District

ATTEST:



Secretary


PASSED, APPROVED, AND ADOPTED this 28th day of January, 2025,  
by the following vote:

AYES: Council Memebbers Hughes-Leslie, Malhi, Mann, Crist, Parris

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

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

ATTEST:

  
\_\_\_\_\_  
Secretary

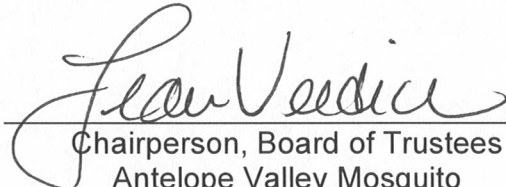
PASSED, APPROVED, AND ADOPTED this 23 day of January, 2025,  
by the following vote:

AYES: 4

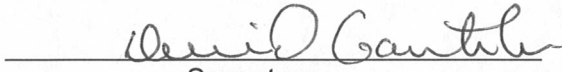
NOES: 0

ABSENT: 1

ABSTAIN: 0

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

ATTEST:

  
Secretary

PASSED, APPROVED, AND ADOPTED this 4 day of Feb, 2025,  
by the following vote:

AYES: Deagon, Renkin, Weisenborn

NOES: 0

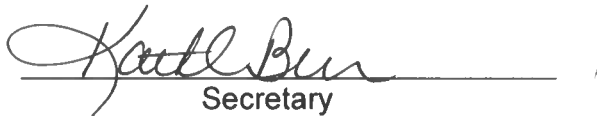
ABSENT: Munz

ABSTAIN: 0



Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
Secretary

PASSED, APPROVED, AND ADOPTED this 13th day of February, 2025,  
by the following vote:

AYES: Directors Loa and Crist

NOES: None

ABSENT: Director Barger

ABSTAIN: None

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



ATTEST:

  
\_\_\_\_\_  
Secretary

**EXHIBIT 'A'**  
**ANNEXATION No. 2024-01 TO LOS ANGELES**  
**COUNTY WATERWORKS DISTRICT 40,**  
**ANTELOPE VALLEY**

**GEOGRAPHIC DESCRIPTION**

**TTM 62321**

THAT PORTION OF SAID LAND DESCRIBED AS FOLLOWS:

POINT OF BEGINNING AT THE CENTER OF SECTION 18, TOWNSHIP 7N, RANGE 11W, S.B.M.; THENCE NORTHERLY ALONG THE WEST LINE OF SAID NORTH 1/4 OF SECTION 18, T7N, R11W, S.B.M A DISTANCE OF 0 FEET TO THE TRUE POINT OF BEGINNING; THENCE THE FOLLOWING NUMBERED COURSES:

- 1) LEAVING THE SAID LINE NORTH 00°21'21" WEST, 1304.84 FEET;
- 2) NORTH 89°07'48" EAST, 665.43 FEET;
- 3) SOUTH 00°21'59" EAST, 1303.45 FEET;
- 4) SOUTH 89°00'36" WEST, 665.68 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING: 867,937 SQUARE FEET, OR 19.9 ACRES, MORE OR LESS.  
APN 3150-024-008, 009, 019, 020, AND 021


**TTM 62478**

THAT PORTION OF SAID LAND DESCRIBED AS FOLLOWS:

POINT OF BEGINNING AT THE NORTH  $\frac{1}{4}$  CORNER SECTION 17, TOWNSHIP 7N, RANGE 11W, S.B.M.; THENCE EASTERLY ALONG THE NORTH LINE OF SAID NORTH EAST OF SECTION 17, T7N, R11W, S.B.M A DISTANCE OF 0 FEET TO THE TRUE POINT OF BEGINNING; THENCE THE FOLLOWING NUMBERED COURSES:

- 1) LEAVING THE SAID LINE NORTH 89°07'28" EAST, 335.48 FEET;
- 2) SOUTH 00°13'53" EAST, 20.00 FEET;
- 3) NORTH 89°07'28" WEST, 333.73 FEET;
- 4) SOUTH 00°15'37" EAST, 1278.86 FEET;
- 5) SOUTH 89°17'08" WEST, 669.18 FEET;
- 6) NORTH 00°15'37" WEST, 1296.98 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING: 861,844 SQUARE FEET, OR 19.8 ACRES, MORE OR LESS.  
APN 3150-003-001 AND 3150-003-002

 <div>D &amp; D ENGINEERING, INC. 119 W HYDE PARK BLVD INGLEWOOD, CA 90302 Phone: 424-351-6800</div>	EXHIBIT "A" ANNEXATION NO. 2024-01	SCALE: NONE
	TO LOS ANGELES COUNTY WATERWORKS DISTRICT 40, ANTELOPE VALLEY	DATE: 5/7/2024
		SHT NO.: 1 OF 1



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: **40-166**

**Waterworks District # 40 GENERAL FUND** **0.004944520**  
 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%	0.004944520	0.001214233	-0.001244907	0.244324708
<b>1.20 L.A. COUNTY ACCUM CAP OUTLAY</b>	0.000112884	<b>0.0113%</b>	<b>0.004944520</b>	<b>0.000000558</b>	<b>0.000000000</b>	<b>0.000112884</b>
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.004944520	0.000114093	-0.000114093	0.022960583
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.004944520	0.000858415	-0.000858415	0.172750971
<b>7.31 L A C FIRE-FFW</b>	0.006090809	<b>0.6091%</b>	<b>0.004944520</b>	<b>0.000030116</b>	<b>0.000000000</b>	<b>0.006090809</b>
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.004944520	0.000006656	-0.000006656	0.001339544
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.004944520	0.000008360	-0.000008360	0.001682498
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.004944520	0.000131427	-0.000131427	0.026449103
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.004944520	0.000004626	-0.000004626	0.000931034
186.01 CITY-LANCASTER TD #1 RP 6	0.063636425	6.3636%	0.004944520	0.000314651	-0.000314651	0.063321774
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.004944520	0.000093790	-0.000093790	0.018874837
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004944520	0.000325662	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004944520	0.000646871	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.004944520	0.000006924	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.004944520	0.000013743	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.004944520	0.000271667	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.004944520	0.000052042	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.004944520	0.000004124	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.004944520	0.000477942	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.004944520	0.000001756	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.004944520	0.000234153	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.004944520	0.000132711	Exempt	0.026840144
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	<b>0.002776925</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.004944520</b>	<b>-0.002776925</b>	<b>1.000000000</b>

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**  
 Account No. **051.75**  
 TRA: **05870**  
 Effective Date: **7/1/2025**  
 Annexation Number: **40-166**

**Waterworks District # 40, ACO FUND**                      **0.004578586**  
 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%	0.004578586	0.001124374	-0.001152777	0.244416838
<b>1.20 L.A. COUNTY ACCUM CAP OUTLAY</b>	0.000112884	<b>0.0113%</b>	<b>0.004578586</b>	<b>0.000000516</b>	<b>0.000000000</b>	<b>0.000112884</b>
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.004578586	0.000105649	-0.000105649	0.022969027
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.004578586	0.000794885	-0.000794885	0.172814501
<b>7.31 L A C FIRE-FFW</b>	0.006090809	<b>0.6091%</b>	<b>0.004578586</b>	<b>0.000027887</b>	<b>0.000000000</b>	<b>0.006090809</b>
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.004578586	0.000006163	-0.000006163	0.001340037
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.004578586	0.000007741	-0.000007741	0.001683117
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.004578586	0.000121701	-0.000121701	0.026458829
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.004578586	0.000004283	-0.000004283	0.000931377
186.01 CITY-LANCASTER TD #1 RP 6	0.063636425	6.3636%	0.004578586	0.000291364	-0.000291364	0.063345061
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.004578586	0.000086849	-0.000086849	0.018881778
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004578586	0.000301560	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004578586	0.000598997	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.004578586	0.000006412	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.004578586	0.000012726	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.004578586	0.000251561	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.004578586	0.000048191	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.004578586	0.000003819	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.004578586	0.000442570	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.004578586	0.000001626	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.004578586	0.000216823	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.004578586	0.000122889	Exempt	0.026840144
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	<b>0.002571412</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.004578586</b>	<b>-0.002571412</b>	<b>1.000000000</b>

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

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3). 3/3/16 - truncated by 9 places after the decimal per LACO Auditor-Controller.

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.