



MARK PESTRELLA, Director

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

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

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

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

IN REPLY PLEASE  
REFER TO FILE

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

August 05, 2025

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

23 August 5, 2025

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

Dear Supervisors:

**WATER RESOURCES CORE SERVICE AREA  
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-168 (4-224)  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-10  
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 40-168 (4-224) 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 40-168 (4-224), Local Agency Formation Commission Designation 2024-10, 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 40-168 (4-224), Local Agency Formation Commission Designation 2024-10, 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 40-168 (4-224), Local Agency Formation Commission Designation 2024-10, 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 40-168 (4-224), Local Agency Formation Commission Designation 2024-10, 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 of Los Angeles County, 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 40-168 (4-224) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of one parcel, approximately 10.13 acres, including an existing mobile home park development, located at the northeast corner of East Avenue I and 25th Street East, 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. The existing development is served by a single private well that is at risk and will be abandoned. 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 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, 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 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 Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the 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 40-168 (4-224) 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 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" written in a larger, more prominent script than the last name "Pestrella".

MARK PESTRELLA, PE

Director

MP:CH: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 40-168 (4-224),  
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2024-10, 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 40-168 (4-224) 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 40-168 (4-224) 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 40-168 (4-224) 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 40-168 (4-224).
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.

//

//

//

//

//

//

//

//

//

//

//

The foregoing resolution was adopted on the 5th day of August, 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 Karla Aguilar  
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

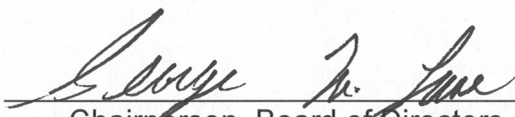
By Husti Jen  
Deputy for Grace Chang



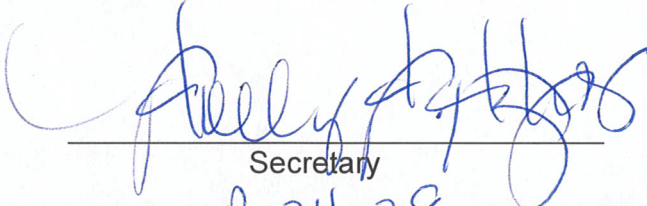
PASSED, APPROVED, AND ADOPTED this 23<sup>rd</sup> day of December, 2024,  
by the following vote:

AYES: 5  
NOES: 0  
ABSENT: 2  
ABSTAIN: 0



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

ATTEST:

  
Secretary  
R-24-28

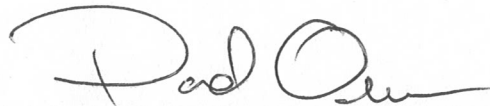
PASSED, APPROVED, AND ADOPTED this 6th day of January, <sup>2025</sup>~~2024~~,  
by the following vote:

AYES: 3

NOES:

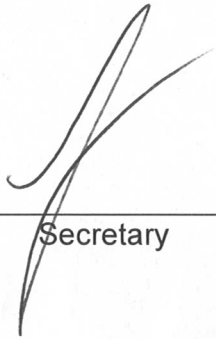
ABSENT: 1

ABSTAIN:



Chairperson, Board of Directors  
Antelope Valley Cemetery District

ATTEST:



Secretary

40-168

PASSED, APPROVED, AND ADOPTED this 14 day of January, 2025,  
by the following vote:

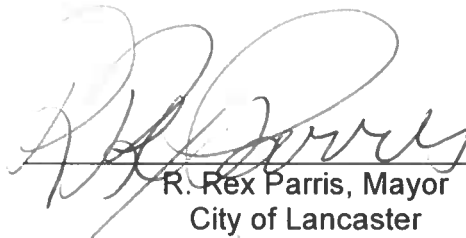
AYES: Council Members

Hughes-Leslie, Malhi, Mann, Crist, Parris

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE



R. Rex Parris, Mayor  
City of Lancaster

ATTEST:



Andrea Alexander  
Secretary

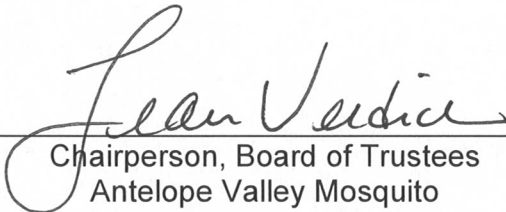
PASSED, APPROVED, AND ADOPTED this 13 day of January, ~~2024~~, 2025  
by the following vote:

AYES: 4


NOES: (1)

ABSENT: \

ABSTAIN: (1)

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

ATTEST:

  
\_\_\_\_\_  
Secretary


PASSED, APPROVED, AND ADOPTED this 17 day of Dec, 2024,  
by the following vote:

AYES: Deagon, Rankin, Mung, Weisenburg

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
Secretary

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

AYES: Directors Barger, Bishop, and Crist

NOES: None

ABSENT: None

ABSTAIN: None

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

ATTEST:

  
Secretary

**EXHIBIT "A"**

**ANNEXATION NO. 2024-10  
TO THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY (DESERT PALMS MOBILE HOME PARK)**

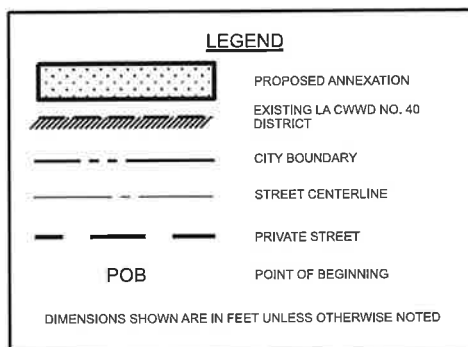
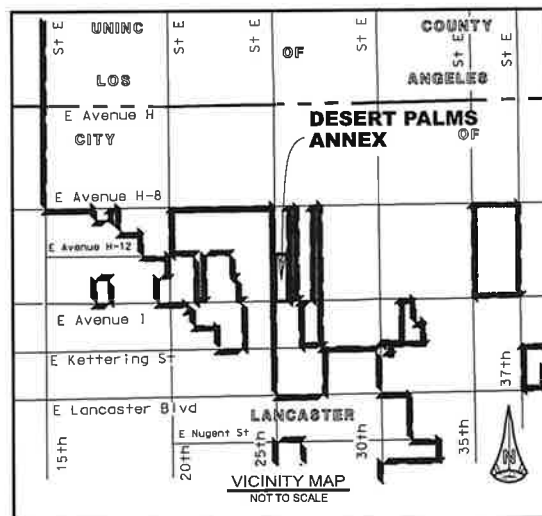
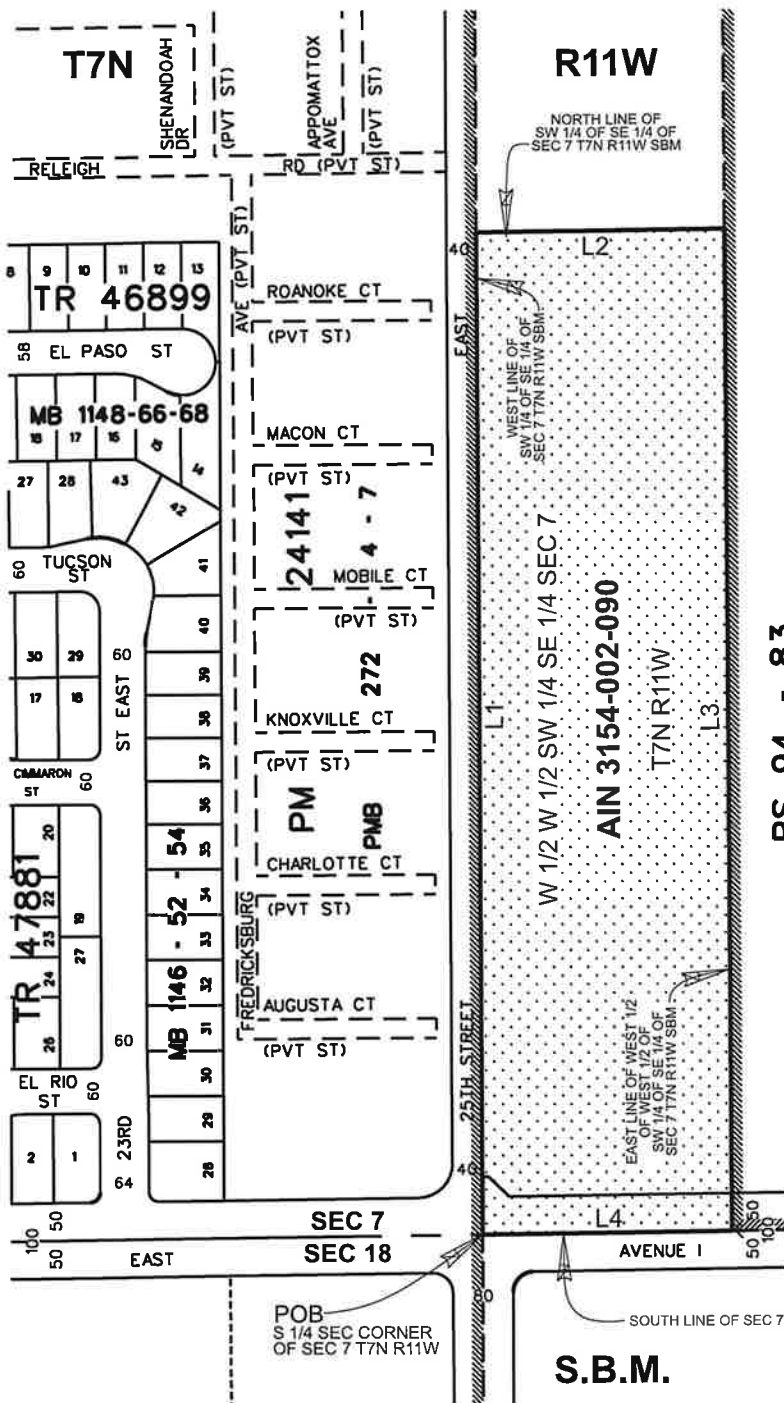
All that certain real property, situate in a portion of Section 7, Township 7 North, Range 11 West, S.B.M., in the County of Los Angeles, State of California, lying within the following described boundaries:

BEGINNING at the intersection of the centerline of AVENUE I, as shown on map filed in Book 94, page 83, of Record of Surveys, in the office of the Registrar-Recorder/County Clerk of said county, and the centerline of 25<sup>th</sup> STREET EAST, as shown on said map, said intersection being the south quarter section corner of said Section 7; thence along the boundary of the west half of the west half of the southwest quarter of the southeast quarter of said Section 7, the following courses:

- (L1) North 0°21'04" West 1327.25 feet,
- (L2) North 89°06'34" East 332.38 feet,
- (L3) South 0°21'37" East 1327 and
- (L4) South 89°08'34" West 332.59 feet to the POINT OF BEGINNING.

Containing: 10.13± acres

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*



**NOTE:**

THIS MAP IS BASED UPON INFORMATION FROM PUBLIC AND QUASI-PUBLIC RECORDS. IT DOES NOT SHOW EXACT BOUNDARY LOCATIONS WHICH MUST BE DETERMINED BY CURRENT FIELD MEASUREMENTS.

DATA CONTAINED IN THIS MAP WAS PRODUCED IN WHOLE OR PART FROM THE LOS ANGELES COUNTY DEPARTMENT OF PUBLIC WORKS' DIGITAL LANDBASE.

THIS CADASTRAL MAP DOES NOT DELINEATE LEGAL PROPERTY BOUNDARIES AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED FOR CONVEYANCE PURPOSES.

THIS MAP IS FOR REFERENCE ONLY.

| APN          | DESCRIPTION  |
|--------------|--|
| 3154-002-090 | W 1/2 OF W 1/2 OF SW 1/4 OF SE 1/4 OF SEC 7 T7N R11W SBM |

| LINE DATA |               |          |
|-----------|---------------|----------|
| LINE      | BEARING       | DISTANCE |
| L1        | N 0°21'04" W  | 1327.25  |
| L2        | N 89°06'34" E | 332.38   |
| L3        | S 0°21'37" E  | 1327.44  |
| L4        | S 89°08'34" W | 332.59   |

ANNEXATION NO. 2024-10  
TO THE LOS ANGELES COUNTY WATERWORKS DISTRICT  
NO. 40, ANTELOPE VALLEY (DESERT PALMS MOBILE HOME PARK)

|   |                  |             |                  |
|---|------------------|-------------|------------------|
| PORTION OF SECTION 7, TOWNSHIP 7 NORTH, RANGE 11 WEST, S.B.M. |                  |             |                  |
| LOS ANGELES COUNTY PUBLIC WORKS                               |                  |             |                  |
| WATERWORKS DIVISION   |                  |             |                  |
| DESERT PALMS MOBILE HOME PARK                                 |                  |             |                  |
| CITY OF LANCASTER   |                  | S.D. 5      |                  |
| PREPARED BY:  | KEVIN TE         | CHECKED BY: | RAYMUND AVANCENA |
| W.W.D. NO.:   | 40               | A.M.B. NO.: | 3154-002         |
| I.M. NO.:   | 354-257, 369-257 | AREA:       | 10.13± ACS       |
| DATE:   |                  | 8/19/24     |                  |
| SHEET:  |                  | 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: **40-168**

**Waterworks District # 40 GENERAL FUND** **0.004944520**  
 Based on their 2023-24 Tax Sharing Ratios

| Accnt No. Taxing Agency                            | (1)<br>Current<br>Tax Share | (2) = (1) / Total<br>Percent | (3)<br>Proposed<br>Dist Share | (4) = (2) * (3)<br>Alloc of<br>Dist Share | (5)<br>Allocation<br>Adjustments | (6) = (1) + (5)<br>New<br>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 FOXFIELD RP                  | 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: **40-168**

**Waterworks District # 40, ACO FUND** **0.004578586**  
 Based on their 2023-24 Tax Sharing Ratios

| Accnt No. Taxing Agency                     | (1)<br>Current<br>Tax Share | (2) = (1) / Total<br>Percent | (3)<br>Proposed<br>Dist Share | (4) = (2) * (3)<br>Alloc of<br>Dist Share | (5)<br>Allocation<br>Adjustments | (6) = (1) + (5)<br>New<br>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 FOXFIELD RP           | 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.