

**BOARD OF
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COUNTY OF LOS ANGELES

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, CA 90012
(213) 973-1101 ceo.lacounty.gov

ACTING CHIEF EXECUTIVE OFFICER

Joseph M. Nicchitta

"To Enrich Lives Through Effective and Caring Service"

November 04, 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:

JOINT RESOLUTION BETWEEN THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES AND ON BEHALF OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY; THE CITY COUNCIL OF THE CITY OF LANCASTER; AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF UNINCORPORATED TERRITORY KNOWN AS REORGANIZATION NO. 2024-08 TO THE CITY OF LANCASTER (FIFTH DISTRICT) (3-VOTES)

SUBJECT

This action is to adopt the Joint Resolution for the Negotiated Exchange of Property Tax Revenue (Joint Resolution) associated with the annexation involving the detachment of unincorporated territory from the County of Los Angeles (County) and the annexation of said territory to the City of Lancaster (City); and portions of affected territory to the Antelope Valley Mosquito and Vector Control District; County Waterworks District No. 40, Antelope Valley; and County Sanitation District No. 14 of Los Angeles County.

IT IS RECOMMENDED THAT THE BOARD:

1. Find that the proposed Joint Resolution, with their associated actions is either not subject to the provisions of the California Environmental Quality Act (CEQA), for the reasons stated herein and the reasons reflected in the record, or were independently considered as part of the Notice of Determination prepared and adopted by the City and that the County, acting as a responsible agency, is relying on said Notice of Determination pursuant to Public Resources Code Section 21167.3.

2. Adopt the attached Joint Resolution between the Board of Supervisors (Board), as the governing body of the County, Consolidated Fire Protection District, the County Waterworks District No. 40, Antelope Valley and on behalf of the LA County Library and Road District No. 5; the City Council of the City of Lancaster; the Board of Directors of the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Cemetery District, the Antelope Valley Resource Conservation District, and the Antelope Valley East Kern Water Agency, based on the negotiated exchange of property tax revenue as a result of the proposed Reorganization No. 2024-08, to annex approximately 7,162.31± acres of uninhabited territory to the City and portions of the affected territory to the Antelope Valley Mosquito and Vector Control District, the County Waterworks District No. 40, Antelope Valley, and the County Sanitation District No. 14 of Los Angeles County.

3. On behalf of the County Sanitation District No. 14 of Los Angeles County, adopt the Joint Resolution pursuant to California Revenue and Taxation Code (R&T Code) Section 99(b)(5).

4. Authorize the Acting Chief Executive Officer, or his designee, to take all actions to effectuate the Joint Resolution.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The City applied to the Local Agency Formation Commission (LAFCO) for the County to annex unincorporated territory. The territory to be annexed consists of 7,162.31± acres of uninhabited territory to the City and portions of affected territory will also be annexed to the Antelope Valley Mosquito and Vector Control District, the County Waterworks District No. 40, Antelope Valley, and the County Sanitation district No. 14 of Los Angeles County, located north of the intersection of State Route 14 and West Avenue G, adjacent to the City. The annexation will help facilitate the development of housing and living wage paying employment centers for the region.

Before LAFCO may proceed with the required hearings on the proposed annexation, State law requires the Board and the governing body of the City to negotiate and agree to a resolution that includes, but is not limited to, an exchange of property tax revenue between the County and City.

The City Council of the City adopted the Joint Resolution based on the negotiated exchange of property tax revenue on October 14, 2025. Due to City's compressed timeline for the completion of the annexation, the Board of Directors of the County Sanitation District No. 14 of Los Angeles County is unable to adopt the Joint Resolution in time for Reorganization No. 2024-08 to meet the State Board of Equalization's filing deadline of December 1, 2025. Pursuant to R&T Code 99(b)(5), the County may negotiate the exchange of property tax revenues on behalf of special districts, with the requirement that the special districts be consulted and provided adequate opportunity to comment on the negotiation. The County's Chief Executive Office has consulted with County Sanitation District No. 14 of Los Angeles County and provided adequate opportunity to comment. County Sanitation District No. 14 of Los Angeles County did not object or convey any concerns with the Joint Resolution or the Board approving the Joint Resolution on the districts' behalf. Accordingly, the Board may adopt the Joint Resolution on behalf of the County Sanitation District No. 14 of Los Angeles County and thereby allow Reorganization No. 2024-08 to proceed.

In order for LAFCO to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County, the Consolidated Fire Protection District, the Los Angeles County Waterworks District No. 40, Antelope Valley, and on behalf of the LA County Library, Road District No. 5, and County Sanitation District No. 14 of Los Angeles County, must adopt the Joint Resolution.

Implementation of Strategic Plan Goals

These actions support the County's Strategic Plan North Star 3 — Realize Tomorrow's Government Today — by strengthening our internal controls and processes while being cognizant of efficiency to continue good stewardship of the public trust and fiscal responsibility.

FISCAL IMPACT/FINANCING

The adopted Joint Resolution will also transfer \$47,837 in base property tax revenue from the County General Fund to the City and will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the County to the City, as contained in the Joint Resolution. The adjustment to the County's base will be made in the fiscal year following the filing of the statement of boundary change for Reorganization No. 2024-08 with the California State Board of Equalization.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Title 5 of the California Government Code, commencing with Section 56000, the City adopted a resolution and filed an application with LAFCO to initiate proceedings for annexation of the subject territory to the Cities.

Section 99 of the R&T Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area, or service responsibilities will be altered by such change must address the fiscal impacts of the proposed annexation by negotiating a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution. The City Council of the City has adopted the negotiated Joint Resolution, and the Board approving the Joint Resolution on the special district's behalf, as required by section 99 of the R&T Code.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for the annexation.

County Counsel has reviewed the Joint Resolution and has approved as to form.

ENVIRONMENTAL DOCUMENTATION

The actions contemplated by the proposed Joint Resolution are not a project pursuant to CEQA because they are an activity that is excluded from the definition of a project by section 15378(b)(5) of the State CEQA Guidelines. These proposed actions are an organization or administrative activity of the government that will not result in direct or indirect changes to the environment.

Alternatively, the actions contemplated by the proposed Joint Resolution were considered as a part of the Notice of Determination prepared and adopted by the City, as lead agency, on October 14, 2025. The County as a responsible agency is relying on said Notice of Determination for these actions pursuant to Public Resources Code Section 21167.3.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Upon the effective date of the annexation, the City will become responsible for providing municipal services to the annexing territory.

CONCLUSION

At such time as the recommendation is approved by the Board, please provide an approved copy of this letter and a copy of the signed Joint Resolutions to LAFCO Executive Officer, Paul A. Novak by email at pnovak@lalafo.org; return one approved copy of this letter and a copy of the signed Joint Resolutions to the Chief Executive Office – Budget and Operations Management Branch; and return one approved copy of this letter and a copy of the signed Joint Resolutions to the Auditor-Controller – Property Tax Apportionment Division.

Respectfully submitted,



Joseph M. Nicchitta

Acting Chief Executive Officer

JMN:JG:MM

RM:DC:cg

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller
Fire
LA County Library
Parks and Recreation
Public Works
Regional Planning
Local Agency Formation Commission for the
County of Los Angeles

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS, 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, AND THE CITY COUNCIL OF THE CITY OF LANCASTER, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE ANTELOPE VALLEY CEMETERY DISTRICT, THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE ANTELOPE VALLEY EAST KERN WATER AGENCY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF TERRITORY KNOWN AS REORGANIZATION 2024-08 TO THE CITY OF LANCASTER

WHEREAS, the City of Lancaster (City) initiated proceedings with the Local Agency Formation Commission for Los Angeles County (LAFCO) for the annexation of territory identified as Reorganization 2024-08 to the City;

WHEREAS, pursuant to Section 99 of the California Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies;

WHEREAS, the area proposed for annexation is located north of the intersection of State Route 14 and West Avenue G, adjacent to the City of Lancaster. Approximately 7162.31± acres of uninhabited territory are to be annexed into the City of Lancaster; portions of the affected territory will also be annexed to the Antelope Valley Mosquito and Vector Control District, Los Angeles County Waterworks District No. 40, Antelope Valley, and County Sanitation District No. 14 of Los Angeles County.

WHEREAS, the Board of Supervisors of the County of Los Angeles (County), as governing body of the County, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Waterworks District No. 40, Antelope Valley, and on behalf of Road District #5 and the Los Angeles County Library; the City Council of the City of Lancaster; and the governing bodies of the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Cemetery District, the Antelope Valley Resource Conservation District, 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 of the unincorporated territory identified as Reorganization 2024-08, annexation to the City of Lancaster, the Antelope Valley Mosquito and Vector Control District, the Los Angeles County Waterworks District No. 40, Antelope Valley, and the County Sanitation District No. 14 of Los Angeles County, is as set forth below.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenue between the County and the City, resulting from Reorganization 2024-08 is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, Forty-Seven Thousand, Eight Hundred, and Thirty-Seven Dollars (\$47,837) in base property tax revenue shall be transferred from the County to the City of Lancaster.

For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2024-08 territory shall be transferred from the County to the City of Lancaster as shown below and the County's share shall be reduced accordingly:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Lancaster	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Lancaster	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Lancaster
4815	0.056075182	9609	0.072956513	15345	0.072673219
4838	0.056072301	9610	0.079528408	16929	0.073173578
4854	0.067126599	14522	0.054163897	17338	0.079027057
4857	0.068056577	14523	0.073173578		
4911	0.073173578	14524	0.073173578		

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2024-08 territory shall be reallocated from the County and affected agencies to the Antelope Valley Mosquito Vector Control District (AVMVCD) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the AVMVCD	Tax Rate Area	Annual Tax Increment Ratio Transfer to the AVMVCD	Tax Rate Area	Annual Tax Increment Ratio Transfer to the AVMVCD
9609	0.000385885	14522	0.000380078	17338	0.000380078
9610	0.000380078				

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2024-08 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40, Antelope Valley (LACWD#40 AV) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 AV	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 AV	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 AV
4815	0.002580083	4857	0.002774724	9610	0.002561443
4838	0.002580028	9609	0.002600585	17338	0.002561443

5. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2024-08 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40 ACO Fund (LACWD#40 ACO) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 ACO	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 ACO	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWD#40 ACO
4815	0.002389135	4857	0.002569372	9610	0.002371877
4838	0.002389083	9609	0.002408121	17338	0.002371877

6. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2024-08 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2024-08 territory shall be reallocated from the County and affected agencies to the County Sanitation District No. 14 of Los Angeles County (CSD#14) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the CSD#14
4815	0.003126797

7. 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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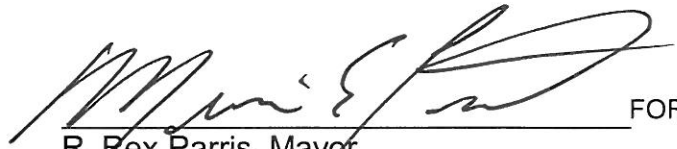
PASSED, APPROVED AND ADOPTED this 14th day of October, 2025 by the following vote:

AYES: Council Members Hughes-Leslie, Malhi, Mann, Crist

NOES: None

ABSTAIN: None

ABSENT: Mayor R. Rex Parris



R. Rex Parris, Mayor
City of Lancaster, California FOR

ATTEST:



Andrea Alexander, City Clerk
City of Lancaster

APPROVED AS TO FORM:



Allison Burns, City Attorney
City of Lancaster

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(Signed in Counterpart)

The foregoing resolution was on the _____ day of _____, 202_, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

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

By _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By Elisabeth
Deputy

[illegible]

(Signed in Counterpart)

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

AYES: 3

ABSENT: 2

NOES: 1

ABSTAIN: 

Antelope Valley Mosquito and Vector Control District


Signature

Leann Verdick, DM
Print Name and Title

ATTEST:


Secretary

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this _____ day of _____,
202_ by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

County Sanitation District No. 14 of Los Angeles County

Signature

Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 10 day of October,
2025 by the following vote:

AYES: 3 / 4

ABSENT: 1 / 4

NOES:

ABSTAIN:

Antelope Valley Cemetery District


Signature

David Owens Chairman
Print Name and Title
of the Board

ATTEST:


Secretary

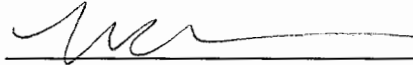
(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 14th day of October,
202_ by the following vote:

AYES: Rankin, Mung ABSENT: Deason
Wessenberg

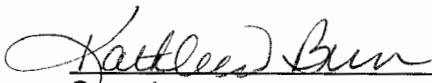
NOES: Ø ABSTAIN: Ø

Antelope Valley Resource Conservation District


Signature

Neal Wessenberg, Pres.
Print Name and Title

ATTEST:


Secretary

/

(Signed in Counterpart)

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

AYES: 7

ABSENT: 0

NOES: 0

ABSTAIN: 0

Antelope Valley East Kern Water Agency


Signature

George M. June
Print Name and Title

ATTEST:

Angel Fitzpatrick for Holly Hughes
Secretary

B-25-24

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(Signed in Counterpart)