



MARK PESTRELLA, Director

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

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

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ALHAMBRA, CALIFORNIA 91803-1331  
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ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE  
REFER TO FILE

November 18, 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:

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

1 January 27, 2026

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

**TRANSPORTATION CORE SERVICE AREA  
ANNEXATION AND LEVYING OF ASSESSMENTS FOR  
COUNTY LIGHTING DISTRICTS  
NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES  
TRACT 83534, ROWLAND HEIGHTS  
(SUPERVISORIAL DISTRICT 1)  
(3-VOTES)**

**SUBJECT**

Public Works is seeking Board approval and authorization to annex approved tentative subdivision project known as Tract 83534 located in the unincorporated community of Rowland Heights to County Lighting Maintenance District 1687 and County Lighting District Landscaping and Lighting Act-1, Unincorporated Zone; order the levying of assessments for street lighting purposes; and approve the negotiated exchange of property tax revenues among those nonexempt taxing agencies whose service areas are subject to the jurisdictional changes.

**IT IS RECOMMENDED THAT THE BOARD:**

1. Find that the proposed project is categorically exempt from the provisions of the California Environmental Quality Act for the reasons stated in this Board letter and record of the action.
2. Adopt the Resolution of Intention to Annex Approved Tentative Subdivision Territory to County Lighting Maintenance District 1687 and County Lighting District Landscaping and Lighting Act-1, Unincorporated Zone, and order the levying of assessments within the annexed territory for Fiscal Year 2027-28 whose area and boundary is identified on the diagram included in the resolution.

3. Set a date for a public hearing regarding the proposed annexation of territory and levying of annual assessments based on the Fiscal Year 2027-28 Annual Engineer's Report, which establishes assessments based on land use type for all zones within County Lighting District Landscaping and Lighting Act-1 for street lighting purposes with an annual base assessment rate for a single family residence of \$5 for the Unincorporated Zone.

4. Instruct the Executive Officer of the Board to cause notice of the public hearing by mail at least 45 days prior to the scheduled public hearing date of January 27, 2026, pursuant to Section 53753 of the California Government Code. The mailed notice will include assessment ballots.

**AFTER THE PUBLIC HEARING, IT IS RECOMMENDED THAT THE BOARD:**

1. Find that the annexation and assessments are for the purposes of meeting operating expenses; purchasing supplies, equipment, or materials; meeting financial reserve needs and requirements; and obtaining funds for capital projects, including the operation and maintenance of streetlights necessary to maintain service within the proposed annexation territory.

2. Order the tabulation of assessment ballots submitted and not withdrawn in support of or in opposition to the proposed assessments.

3. Determine whether a majority protest against the proposed annexation or assessment exists.

4. Make a finding terminating the annexation, levying of assessments, and property tax transfer proceedings in this subdivision territory where the proposed annexation and levying of assessments has been rejected, if any, as a result of a majority protest and refer the matter back to Public Works.

5. If there is no majority protest against the proposed annexation or assessments:

a. Adopt the Resolution Ordering Annexation of Approved Tentative Subdivision Territory to County Lighting Maintenance District 1687 and County Lighting District Landscaping and Lighting Act-1, Unincorporated Zone, confirming a Diagram and Assessment and Levying of Assessments within the Annexed Territory for Fiscal Year 2027-28 either as proposed or as modified by the Board. The annexation, levy of assessments, and the exchange of property tax revenues shall not become effective unless the legal description for the annexed territory is approved as to definiteness and certainty by the Assessor. The adoption of the resolution ordering annexation shall constitute the levying of assessments in Fiscal Year 2027-28.

b. Adopt the joint resolutions between the Board and other taxing agencies approving and accepting the negotiated exchange of property tax revenues resulting from the annexation of subdivision territory to County Lighting Maintenance District 1687 as approved by the nonexempt taxing agencies.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The purpose of the recommended actions is to annex the future housing development into the County Lighting Maintenance District (CLMD) in order to add new streetlights along the streets, improve the lighting levels of the community, and ensure that the property owners of the future housing development are contributing their fair share of the funding for the operation and maintenance of the new streetlights. Maintaining lighting services provides for the convenience and safety of the motoring public, as well as the safety and security of people and property, which

improves the quality of life in the County. The recommended actions will allow for the continued operation of new streetlights in the community and provide funding for their operation and maintenance. This action benefits future residents by ensuring that the CLMD will maintain the streetlights with the funding from those benefiting properties.

Approval of the recommended actions will find that the project is exempt from the California Environmental Quality Act Guidelines (CEQA) and allow the Board to: (1) annex specified tentative subdivision territory known as Tract 83534 to CLMD 1687 and County Lighting District (CLD) Landscaping and Lighting Act-1 (LLA-1), Unincorporated Zone (collectively, County Lighting Districts); (2) levy assessments in Fiscal Year 2027-28 on each lot or parcel lying within the proposed annexation territory based on land use categories that designate usage units on the basis of benefits received; and (3) approve the exchange of property tax revenue between CLMD 1687 and other nonexempt taxing entities whose service area are subject to the jurisdictional changes.

The proposed annexation, levy of assessments, and exchange of property tax revenues are required to provide the necessary funding for the operation and maintenance of new streetlights. The proposed assessment rate for the subdivision development will be an annual assessment of \$5 per single-family residence within the Unincorporated Zone with proportionately higher rates for other land uses.

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

These recommendations support the County Strategic Plan: North Star 2, Foster Vibrant and Resilient Communities, Focus Area Goal C, Public Safety, Strategy i, Prevention, Protection & Security; and North Star 3, Realize Tomorrow's Government Today, Focus Area Goal F, Flexible and Efficient Infrastructure, Strategy ii, Modernize Infrastructure, by replacing and improving funding public infrastructure assets that support the quality of life of Los Angeles County residents.

### **FISCAL IMPACT/FINANCING**

The estimated annual cost for operation and maintenance of the streetlights within the annexed territory is \$3,870 for CLMD 1687 (Fund F46). Funding for this cost will be included in the Fund F46 (Services and Supplies) Fiscal Year 2027-28 Budget.

In subsequent years, the ongoing operation and maintenance costs within the annexed territory will be funded by the CLMD's share of ad valorem property taxes supplemented by assessments annually approved by the Board from property owners within this annexed territory. Adoption of the joint resolutions will result in a minimal property tax growth transfer from the affected taxing entities, including those taxing entities governed by the Board: the County General Fund, the Los Angeles County Public Library, Los Angeles County Road Maintenance District 1, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, and the Consolidated Fire Protection District of Los Angeles County.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The County Code and applicable subdivision, planning, and zoning ordinances require the installation of a street lighting system by a subdivider as a condition of development. The subdivision development must comply with the terms of these ordinances and provide street lighting as a condition of development. The purpose of the recommended action is to annex the territory into the County Lighting Districts to comply with these ordinances and the California Streets and Highways Code Sections 5821.3 and 22608.2.

The Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22573) provides for the assessment of street lighting costs against the benefited properties within CLD LLA-1 by any formula or method that fairly distributes the costs among all assessable lots or parcels in proportion to the estimated benefits to be received by each lot or parcel. A method of distributing street lighting costs based on land use was approved by the Board on May 22, 1979, and amended on July 22, 1997, to include government-owned or -leased parcels. The same distribution method was used to compute the Fiscal Year 2027-28 base assessment rates for each zone within CLD LLA-1 as shown in the Fiscal Year 2027-28 Annual Engineer's Report on file with Public Works.

The procedures for levying of assessments previously authorized by the Board under California Government Code Section 53753, including the distribution, receipt, and tabulation of ballots at a public hearing are required and will be followed for each subdivision annexation project. The assessments are subject to the results of ballot tabulation at the conclusion of the public hearing. Failure to annex a territory, levy assessments, and collect property tax revenues will result in the inability to operate and maintain the streetlights as part of the County administered street lighting districts and will result in the final subdivision map not being allowed to record with the Registrar-Recorder/County Clerk's office. The assessments will not be levied if the weighted majority of ballots returned are opposed to the assessment.

The enclosed resolution of intention (Enclosure A) must be adopted to set a date for the required public hearing. The Board, at the close of the public hearing, may delay its determination regarding the annexations and levying of assessments until a later date, continue the public hearing to receive further testimony, or make a determination regarding the annexation and/or assessments. The approval of the enclosed Resolution Ordering Annexation of Approved Tentative Subdivision Territory (Enclosure B), the levying of assessments, and exchange of property tax revenues are required to provide the necessary funding for the operation and maintenance of the streetlights in the annexed territory.

The California Revenue and Taxation Code Section 99 et seq. provides that the affected agencies must approve and accept the negotiated exchange of property tax revenues by resolution. The joint resolutions approving and accepting the negotiated exchange of property tax revenues have been approved by all other nonexempt taxing agencies and are enclosed for your consideration (Enclosure C).

Following the Board's approval of the resolutions for the annexation, levying of assessments, exchange of property tax revenues, and the developer's recordation of the final subdivision map and/or approval of the legal description by the Assessor, Public Works will file the statement of boundary changes with the California Board of Equalization as required by California Government Code Section 54900 et seq. The resolutions have been approved as to form by County Counsel.

## **ENVIRONMENTAL DOCUMENTATION**

The proposed project is exempt from CEQA. Adoption of the proposed resolution annexing territory to CLMD 1687 and CLD LLA-1, Unincorporated Zone, will provide the necessary funding for the operation and maintenance of streetlights for the purpose of meeting operating expenses and is exempt from CEQA pursuant to Section 21080(b)(8) of the California Public Resources Code and Section 15273(a) of the CEQA Guidelines based upon the written findings incorporated in the record setting forth the basis of the exemption with specificity.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

The annexation of territory to the County Lighting Districts will result in street lighting for this territory and will have no impact on other services or projects.

**CONCLUSION**

Please return one adopted copy of this Board letter and a copy of the signed resolutions to Public Works, Traffic Safety and Mobility Division. Also, please forward one adopted copy of the Board letter and resolutions to the Assessor, Ownership Services Section; and one to the Auditor-Controller, Property Tax Apportionment Division.

Respectfully submitted,



MARK PESTRELLA, PE

Director

MP:EK:ca

Enclosures

- c: Assessor, Ownership Services Section (Sonia Carter Baltazar)
- Auditor-Controller, Property Tax Apportionment Division (Linda Santillano)
- Chief Executive Office (Christine Frias)
- County Counsel
- Executive Office, Board of Supervisors

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS  
RESOLUTION OF INTENTION TO ANNEX APPROVED  
TENTATIVE SUBDIVISION TERRITORY TO COUNTY LIGHTING MAINTENANCE  
DISTRICT 1687 AND COUNTY LIGHTING DISTRICT LANDSCAPING AND  
LIGHTING ACT-1, UNINCORPORATED ZONE, AND ORDER  
THE LEVYING OF ASSESSMENTS  
WITHIN THE ANNEXED TERRITORY FOR  
FISCAL YEAR 2027-28  
TRACT 83534**

WHEREAS, the Board of Supervisors of the County of Los Angeles (Board of Supervisors) established County Lighting Maintenance District 1687 under the Improvement Act of 1911 (California Streets and Highways Code Section 5000 et seq.), to fund the installation, operation, and maintenance of street lighting systems within its boundaries; and

WHEREAS, the Board of Supervisors subsequently approved the formation of County Lighting District Landscaping and Lighting Act-1 (LLA-1), under the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22500 et seq.) to provide supplemental funds for the operation of streetlights within various County Lighting Maintenance Districts, including County Lighting Maintenance District 1687; and

WHEREAS, the Board of Supervisors adopted the Fiscal Year 2027-28 Annual Engineer's Report that shows estimated operating costs and recommended assessments for Unincorporated Zone within County Lighting District LLA-1; and

WHEREAS, the Improvement Act of 1911 (California Streets and Highways Code Section 5821.3) provides that a territory owned by a subdivider may be annexed to an existing lighting district, without notice or hearing, in the event an ordinance requires installation of a street lighting system; and

WHEREAS, the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22608.2) provides that in the event an ordinance requires installation of improvements, such as a street lighting system by a subdivider, the territory may be annexed to an existing lighting district without notice and hearing or filing of an Engineer's Report, or both; and

WHEREAS, by the County Code, the subdivision development is required to install a street lighting system, which may be accomplished by annexing to County Lighting Maintenance District 1687, and County Lighting District LLA-1, Unincorporated Zone (collectively, County Lighting Districts); and

WHEREAS, upon annexation to the County Lighting Districts, the annexed territory known as approved tentative subdivision Tract 83534 located in the unincorporated community of Rowland Heights, will become subject to new assessment; and

WHEREAS, California Government Code Section 53753 provides notice, protest, and hearing requirements applicable to the levying of the new assessments, which supersede any other such statutory requirements.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles, State of California, that:

SECTION 1. The public interest and convenience require, and it is the intention of the Board of Supervisors to authorize, the annexation of the territory to County Lighting Maintenance District 1687, as applicable, pursuant to California Streets and Highways Code Section 5837.

SECTION 2. The public interest and convenience require, and it is the intention of the Board of Supervisors to authorize the annexation of the territory to County Lighting District LLA-1, Unincorporated Zone, pursuant to California Streets and Highways Code Section 22605.

SECTION 3. The public interest and convenience require, and it is the intention of the Board of Supervisors to authorize, the expense necessary for the operation, maintenance, repairs, replacement, electric current, care, supervision, and all other items necessary for proper operation and maintenance of proposed streetlights within the proposed annexation territory and located within the County Lighting Districts. The needed amounts shall be assessed, levied, and collected in Fiscal Year 2027-28 upon each lot or parcel of land lying within the annexed territory based on land use categories that designate usage units on the basis of benefits received, as defined in the Assessor's report dated May 22, 1979, and amended on July 22, 1997, to include government-owned or -leased parcels, and which should be assessed to pay the expenses of the operation and maintenance of said improvements. The base assessment rates for a single-family residence, along with proportional increases for other land uses, are shown in the Fiscal Year 2027-28 Annual Engineer's Report for each zone within County Lighting District LLA-1. The same annual base assessment rate established for the Unincorporated Zone are proposed for all benefited properties within the proposed annexation territory.

SECTION 4. The boundary of the territory proposed to be annexed is shown on the attached diagram.

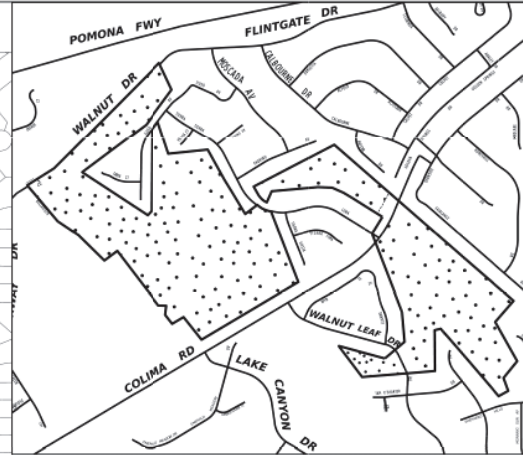
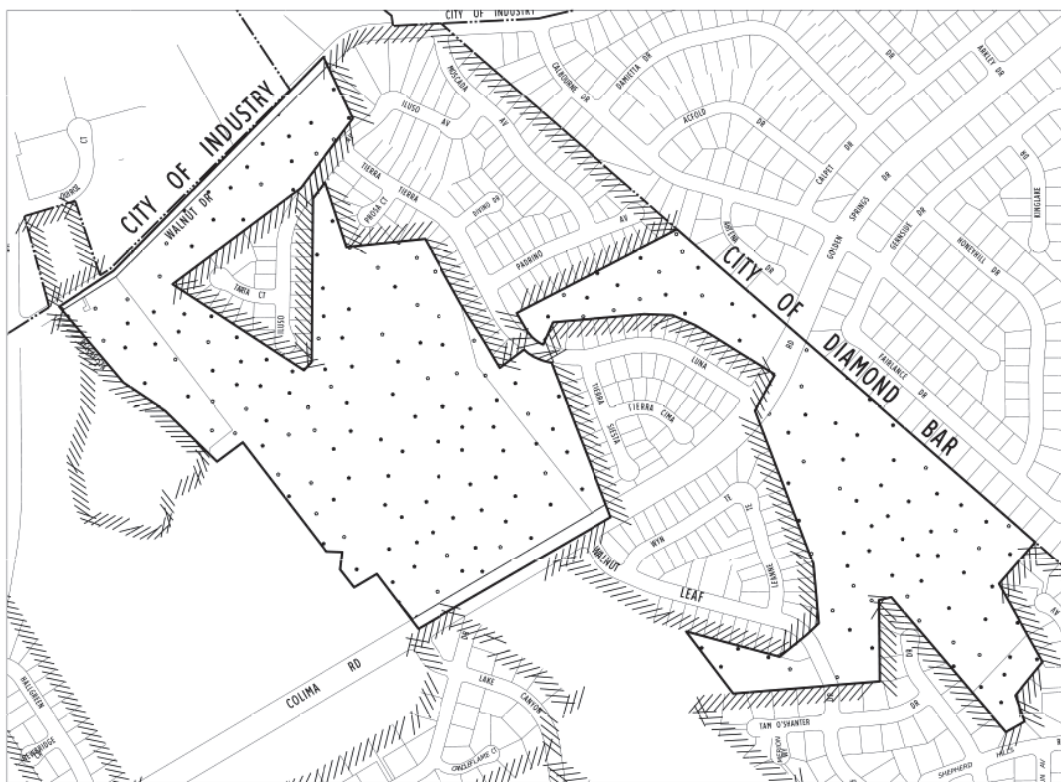
SECTION 5. The proposed assessments are subject to approval by the affected property owner(s). A ballot and public hearing notice will be sent to the property owner(s) within the territory proposed for annexation at least 45 days prior to the date of the public hearing. The ballots will be weighted by the amount of assessment to be paid by each property owner. A territory will not be annexed, and the proposed assessment will be abandoned, if the weighted majority of the ballots returned are opposed to the assessment.

SECTION 6. The amounts to be assessed for the expense of such operation and maintenance of the work or improvements described above shall be levied and collected in the same manner and by the same officers as taxes for County purposes.

SECTION 7. Proceedings for levying of assessments shall be taken in accordance with California Streets and Highways Code Section 22500 et seq. and California Government Code Section 53753.

SECTION 8. Tuesday, January 27 2026, at 9:30 a.m., is the day and hour of the public hearing, at the Chambers of the Board of Supervisors of the County of Los Angeles, in Room 381B of the Kenneth Hahn Hall of Administration, 500 West Temple Street (corner of Temple Street and Grand Avenue), Los Angeles, California 90012, the place fixed by said Board of Supervisors when and where any and all interested persons may hear the proposal and be heard regarding the proposed street lighting assessments in the territory proposed for annexation to County Lighting District LLA-1, Unincorporated Zone.

L 056-2024



VICINITY MAP

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08273  
APN  
8762-022-002  
8762-023-001  
8762-022-001  
8762-023-002  
8762-027-039  
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8764-005-005  
8764-002-900



PROJ#: 03-125

**LEGEND**  
 PROPOSED ANNEXATION AREA  
 EXISTING LIGHTING MAINTENANCE DISTRICT 1687

PROPOSED ANNEXATION TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687 AND COUNTY LIGHTING DISTRICT LLA-1 (UNINCORPORATED ZONE)

LOS ANGELES COUNTY PUBLIC WORKS TRAFFIC SAFETY AND MOBILITY DIVISION STREETLIGHTING SECTION		
CLMD 1687 WALNUT AREA		
PREPARED BY SC	SHEET 1 OF 1	SUPERVISORIAL DISTRICT 1
RECOMMENDED BY <i>[Signature]</i>	DATE 02-12-2025	DATE
APPROVED BY	DATE	DATE

**ENCLOSURE A**

The foregoing resolution was adopted on the 18th day of November, 2026, by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing district, agencies, and authorities for which said Board so acts.



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  \_\_\_\_\_  
Senior Deputy County Counsel

**COUNTY OF LOS ANGELES BOARD OF SUPERVISORS  
RESOLUTION ORDERING ANNEXATION OF APPROVED TENTATIVE  
SUBDIVISION TERRITORY TO COUNTY LIGHTING MAINTENANCE DISTRICT  
1687 AND COUNTY LIGHTING DISTRICT LANDSCAPING AND LIGHTING ACT-1,  
UNINCORPORATED ZONE, AND ORDER THE LEVYING OF ASSESSMENTS  
WITHIN THE ANNEXED TERRITORY FOR  
FISCAL YEAR 2027-28  
TRACT 83534**

WHEREAS, the Board of Supervisors of the County of Los Angeles on [January 27, 2026](#), adopted a Resolution of Intention to Annex Approved Tentative Subdivision Territory to County Lighting Maintenance District 1687 and County Lighting District Landscaping and Lighting Act-1, Unincorporated Zone (collectively, County Lighting Districts), and Order the Levying of Assessments within the Annexed Territory for Fiscal Year 2027-28 to provide funds for the operation of streetlights in the annexed territory pursuant to provisions of the Improvement Act of 1911 and the Landscaping and Lighting Act of 1972; and

WHEREAS, the Executive Officer of the Board caused the notice of public hearing to be mailed to all property owner within the territory subject to the proposed annexation and levying of assessments at least 45 days prior to the date set for public hearing; and

WHEREAS, the Los Angeles County Public Works mailed assessment ballots and notices to all property owner of identified parcels within the territory proposed for annexation, pursuant to California Government Code Section 53753, to indicate support of or opposition to the matter of an assessment; and

WHEREAS, said Board of Supervisors has heard all testimony and evidence with regard to the annexation and levying of assessments, has tabulated the returned assessment ballots concerning the proposed assessments for the subdivision territory shown in Appendix A, and has made a determination on whether a majority protest exists.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles that:

SECTION 1. The Board of Supervisors hereby finds that the public interest and convenience require the operation and maintenance of the street lighting improvements within the territory proposed for annexation to the County Lighting Districts, provided that no majority protest exists within a proposed annexation territory.

SECTION 2. The Board of Supervisors hereby orders the annexation of subdivision territory listed in Appendix A to the County Lighting Districts, with the exception where a majority protest exists.

SECTION 3. The Board of Supervisors hereby determines that the territory identified will be benefited by the annexation to the County Lighting Districts and hereby authorizes the boundary of said County Lighting Districts be altered to include said benefited territory.

SECTION 4. The County Lighting Districts assessments and diagrams, as set forth in Sections 3 and 4 of the Resolution of Intention, are hereby approved, confirmed, and adopted by the Board for all parcels of land within the annexed territory, as proposed or as modified by the Board.

SECTION 5. The adoption of this resolution constitutes the levying of assessments for all lots and parcels within the area annexed to County Lighting District Landscaping and Lighting Act-1, Unincorporated Zone, for the fiscal year commencing July 1, 2027, and ending June 30, 2028.

SECTION 6. The amounts to be assessed for the expense of the operation and maintenance of streetlights shall be levied and collected in the same manner and by the same officers as taxes for County purposes and shall be disbursed and expended for operation, maintenance, and service of said County Lighting Districts, all as described in the Resolution of Intention.

SECTION 7. The Executive Officer of the Board is hereby authorized and directed to file a certified copy of this resolution upon their adoption with the Assessor, Ownership Services Section and with the Auditor-Controller, Tax Division.

SECTION 8. Notwithstanding the foregoing, the above annexation of the subdivision territory listed in Appendix A to the County Lighting Districts, is conditioned upon, and shall not become effective unless the legal description for an annexed territory is approved as to definiteness and certainty by the Assessor, and when legally required, the final subdivision map is approved and recorded with Registrar-Recorder/County Clerk.

**PROPOSED ANNEXATION OF  
APPROVED TENTATIVE SUBDIVISION TERRITORY  
AND LEVYING OF ASSESSMENTS  
LOS ANGELES COUNTY PUBLIC WORKS**

Subdivision	LLA-1 Zone	CLMD	Sup Dist	County Area or City	Location	Majority Protest (Yes or No)
Tract 83534	Unincorporated Zone	1687	1	Rowland Heights	E Walnut Dr & Colima Rd East of Fairway Dr	

**ENCLOSURE B**

The foregoing resolution was adopted on the 27th day of January, 2026, by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing district, agencies, and authorities for which said Board so acts.



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

By *Kgometa*  
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

By *Tefin Khabo*  
Senior Deputy County Counsel

TVMWD RESOLUTION NO. 25-05-1008

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5,, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, resulting from the annexation of Tract 83534 to CLMD 1687 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 Tract 83534, Tax Rate Area 08273 and 08366, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of Tract 83534.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this 21ST day of May 2025, by the following vote:

AYES: DEJESUS , GOYTIA , HANLON , KUHN , MARQUEZ , ROBERTO  
NOES: , TI  
ABSENT:  
ABSTAIN:

THREE VALLEYS MUNICIPAL WATER DISTRICT

By  \_\_\_\_\_  
President, Board of Trustees  
Mike Ti

ATTEST:

  
Secretary, Jeff Hanlon

May , 21, 2025  
Date

TVMWD RESOLUTION NO. 25-05-1008

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5,, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, resulting from the annexation of Tract 83534 to CLMD 1687 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 Tract 83534, Tax Rate Area 08273 and 08366, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of Tract 83534.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this 21ST day of May 2025, by the following vote:

AYES: DE JESUS, GOYTIA, HANLON, KUHN, MARQUEZ, ~~R~~  
NOES: ROBERTO, TI  
ABSENT:  
ABSTAIN:

THREE VALLEYS MUNICIPAL WATER DISTRICT

By  \_\_\_\_\_  
President, Board of Trustees  
Mike Ti

ATTEST:  
  
Secretary, Jeff Hanlon

May 21, 2025  
Date

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, resulting from the annexation of Tract 83534 to CLMD 1687 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 Tract 83534, Tax Rate Area 08366, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of Tract 83534.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this 25th day of June 2025, by the following vote:

- AYES: Directors Calaycay, Teng, Moss, Munoz, Hepburn, Lustro, Badar, Freedman, Wu, and Barger
- NOES: None
- ABSENT: None
- ABSTAIN: None

COUNTY SANITATION DISTRICT NO. 21  
OF LOS ANGELES COUNTY

By   
Chairperson, Board of Directors

ATTEST:  
  
Secretary

    JUN  25  2025      
Date

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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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 Tract 83534, Tax Rate Area 08273 & 08366, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of Tract 83534.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this 12<sup>th</sup> day of June 2025, by the following vote:

AYES: 26  
NOES: 0  
ABSENT: 20  
ABSTAIN: 1

GREATER LOS ANGELES COUNTY  
VECTOR CONTROL DISTRICT  
By [Signature]  
President, Board of Trustees

ATTEST:

[Signature]  
Secretary

6/12/2025  
Date

RESOLUTION NO. 03-25-743  
JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687

**WHEREAS**, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, resulting from the annexation of Tract 83534 to CLMD 1687 is approved and accepted.

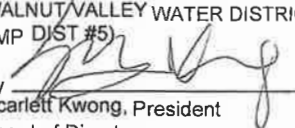
2. For fiscal years commencing on or after July 1, 2025, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Tract 83534, Tax Rate Area 08273 and 08366, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

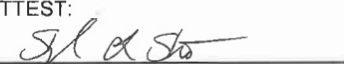
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of Tract 83534.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this 5<sup>th</sup> day of June 2025, by the following vote:

**AYES:** Hilden, Kwong, Lee, Tang, Woo  
**NOES:** None  
**ABSENT:** None  
**ABSTAIN:** None

WALNUT VALLEY WATER DISTRICT  
(IMP DIST #5)  
  
By \_\_\_\_\_  
Scarlett Kwong, President  
Board of Directors

ATTEST:  
  
Sheryl L. Shaw, P.E.  
Secretary

The undersigned, Lucie Cazares, does hereby certify and declare that she is the duly appointed, qualified Assistant Secretary of Walnut Valley Water District; that the foregoing is a full, true, and complete copy of the approved Resolution No. 03-25-744 of the Walnut Valley Water District, as approved by said Board of Directors, duly convened and held on the 5<sup>th</sup> day of June, 2025; that a quorum of Directors was present at all times at said meeting and voted in favor of said Resolution; and that said Resolution has not been altered, amended, or rescinded.

Dated: June 18, 2025



*Lucie Cazares*  
Assistant Secretary/Executive Services Administrator  
Walnut Valley Water District

RESOLUTION NO. 03-25-744  
JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,  
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR  
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE WALNUT VALLEY  
WATER DISTRICT (IMP DIST #5), THREE VALLEYS MUNICIPAL WATER DISTRICT,  
COUNTY SANITATION DISTRICT NO. 21, APPROVING AND ACCEPTING THE  
NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES RESULTING FROM  
ANNEXATION OF TRACT 83534  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687

**WHEREAS**, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 on behalf of the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, and Los Angeles County Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector Control District; the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, 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 Tract 83534 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

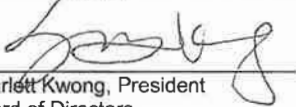
**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

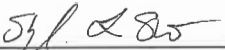
1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the Board of directors of the Walnut Valley Water District and Improvement District #5, Three Valleys Municipal Water District, and County Sanitation District No. 21, resulting from the annexation of Tract 83534 to CLMD 1687 is approved and accepted.
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PASSED, APPROVED, AND ADOPTED this 5<sup>th</sup> day of June 2025, by the following vote:

<b>AYES:</b>	<b>Hilden, Kwong, Lee, Tang, Woo</b>
<b>NOES:</b>	<b>None</b>
<b>ABSENT:</b>	<b>None</b>
<b>ABSTAIN:</b>	<b>None</b>

WALNUT VALLEY WATER DISTRICT

By   
Scarlett Kwong, President  
Board of Directors

ATTEST:   
Sheryl L. Shaw, P.E.  
Secretary

AUDITOR ACAFAN03

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET  
FISCAL YEAR 2024-2025

PREPARED 01/27/2025 PAGE 2

ANNEXATION NUMBER: TR 83534      PROJECT NAME: TRACT NO. 83534      TRA: 08366

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	0.152583106	15.2583 %	0.021367143	0.003260265	EXEMPT	0.152583106
918.06	CO.SCH.SERV.FD.-ROWLAND	0.007485495	0.7485 %	0.021367143	0.000159943	EXEMPT	0.007485495
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	0.000837715	0.0837 %	0.021367143	0.000017899	EXEMPT	0.000837715
***019.40	CO LIGHTING MAINT DIST NO 1687	0.000000000	0.0000 %	0.021367143	0.000000000	0.000000000	0.012857870
TOTAL:		1.000000000	100.0000 %		0.021367143	-0.012857870	1.000000000