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

**ACTING CHIEF EXECUTIVE OFFICER**

Joseph M. Nicchitta

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

February 10, 2026

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, THE CITY COUNCILS OF THE CITY OF CALABASAS AND THE CITY OF HIDDEN HILLS, AND THE BOARD OF DIRECTORS OF THE LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT, THE RESOURCE CONSERVATION DISTRICT OF THE SANTA MONICA MOUNTAINS, AND THE LAS VIRGENES MUNICIPAL WATER DISTRICT, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF UNINCORPORATED TERRITORY KNOWN AS REORGANIZATION NO. 2014-03 TO THE CITY OF CALABASAS AND THE CITY OF HIDDEN HILLS, APPROVAL OF TRANSFER OF THE COUNTY'S REGIONAL HOUSING NEEDS ASSESSMENT ALLOCATION TO THE CITY OF CALABASAS, AND APPROVAL OF THE AGREEMENT FOR SHARING CITY SALES TAX REVENUES WITH THE CITY OF CALABASAS (THIRD DISTRICT) (4-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 City of Calabasas and the City of Hidden Hills (Cities), approval of the transfer of County's Regional Housing Needs Assessment (RHNA) allocation for the annexation of territory to the City of Calabasas, and approval of the Agreement for Sharing City Sales Tax Revenues with the City of Calabasas.

**IT IS RECOMMENDED THAT THE BOARD:**

1. Find that the proposed Joint Resolution, with their associated actions, the transfer of the County's RHNA allocation, and the Agreement for Sharing City Sales Tax Revenues are not subject to the provisions of the California Environmental Quality Act (CEQA).

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 Flood Control District, the Consolidated Sewer Maintenance District, and on behalf of the LA County Library, Road District No. 3, County Lighting Maintenance District 1687, and Calabasas Lighting District; the City Council of the City of Calabasas and on behalf of the Calabasas Library Fund; the City Council of the City of Hidden Hills and on behalf of the Hidden Hills Library; the County West Vector Control District; the Resource Conservation District of the Santa Monica Mountains; and the Las Virgenes Municipal Water District, based on the negotiated exchange of property tax revenue as a result of the proposed Reorganization No. 2014-03 (Craftsman's Corner), to annex approximately 164± acres of inhabited territory to the City of Calabasas and annex approximately 12± acres of inhabited territory to the City of Hidden Hills.
3. Authorize the Acting Chief Executive Officer, or his designee, and the Directors of the County Departments of Public Works and Regional Planning, or their designees, to take all actions to effectuate the Joint Resolution.
4. Approve the transfer of the County's RHNA allocation associated with proposed Reorganization No. 2014-03 to the City of Calabasas and instruct the Department of Regional Planning to take all necessary actions to effectuate such transfer.
5. Approve and instruct the Chair to sign the Agreement for Sharing City Sales Tax Revenues between the County and the City of Calabasas (Exhibit A).
6. Withdraw the territory proposed for annexation from County Lighting Maintenance District 1687 and exclude the territory proposed for annexation from County Lighting District LLA-1, Unincorporated Zone.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

In 2014, the City of Calabasas applied to the Local Agency Formation Commission for the County of Los Angeles (LAFCO) to annex unincorporated territory. The territory to be annexed consists of 164± acres of inhabited territory to the City of Calabasas and 12± acres of inhabited territory to the City of Hidden Hills, located north of the intersection of Highway 101 Ventura Freeway and Parkway Calabasas, in unincorporated County adjacent to the Cities. The annexation area completes the northern end of the City of Calabasas where it abuts to the neighboring City of Hidden Hills, consistent with the City of Calabasas' General Plan. Annexation will allow parcel owners and tenant businesses to participate in government affairs of each city and their associated activities.

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

The City Council of the City of Calabasas and on behalf of the Calabasas Library Fund, the City Council of the City of Hidden Hills and on behalf of the Hidden Hills Library, and the Board of Directors of the County West Vector Control District, the Resource Conservation District of the Santa Monica Mountains, and the Las Virgenes Municipal Water District have adopted the Joint Resolution based on the negotiated exchange of property tax revenue resulting from the proposed annexation of unincorporated territory to the Cities.

In 2021, the annexation area generated approximately \$461,000 in sales tax revenue for the County. The Board accepted the City of Calabasas' offer to share sales tax, a declining percentage of the annual sales tax revenues generated in the annexation area over a 10-year period, from the prior Annexation 2014-04 (West Agoura Road). The terms of the sales tax share was based on the outcome of the dispute resolution process in Annexation 2014-04. To minimize the County General Fund impact of sales tax revenue loss from proposed Reorganization 2014-03, the County offered the City of Calabasas the same terms, declining percentage of the approximately \$461,000 in annual sales tax revenues generated in the annexation area over a 10-year period. After the 10-year period, sales tax sharing will cease and the City of Calabasas will retain all sales tax revenues going forward. The City of Calabasas adopted the Agreement for Sharing City Sales Tax Revenues between the County and the City of Calabasas.

The Board's approval of the transfer of the County's RHNA allocation of nine units associated with the annexation, and instruction to the Department of Regional Planning to effectuate the transfer to the City of Calabasas, is consistent with Board Policy No. 3.095 City Annexations and Spheres of Influence.

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 County Flood Control District, Consolidated Sewer Maintenance District, and on behalf of the LA County Library, Road District No. 3, County Lighting Maintenance District 1687, and Calabasas Lighting District, 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 2025 Los Angeles Wildfires (Wildfires) erupted in early January and became the region's most destructive event. The annexation process was temporarily put on hold to assess what impact the Wildfires may have on the County's regional and municipal service obligations in the annexation area, as well as evaluate the fiscal impact of the sales tax sharing agreement considering the unexpected challenges to the County's budget caused by the Wildfires. The Chief Executive Office (CEO) reanalyzed the proposed annexation and the impact from the Wildfires, which included the analysis of sales and property tax revenues and the review of County departments' comments on the proposed annexation area. The long-term impacts remain uncertain in the Wildfire areas, but the CEO analysis has determined that the impact of the Wildfires did not indirectly affect the annexation area. As a result, the annexation process resumed.

If the Board adopts the Joint Resolution and LAFCO approves Reorganization 2014-03, the area will then fall under the City of Calabasas' jurisdiction and the City will begin receiving sales tax revenue from the area. Under the terms of the Sales Tax Sharing Agreement, the City of Calabasas will transfer to the County, commencing with the fiscal year after the effective date of the annexation, 50 percent of the sales tax revenues generated from the area in the first year, with the County's share declining five percent per year thereafter for ten years until the County receives no sales tax revenues. Assuming the same revenue is generated for the ten years after the Sales Tax Sharing

Agreement is in effect, the County's sales tax revenue from the area will decline as follows:

YEAR	COUNTY SALES TAX REVENUE FROM ANNEXATION AREA
0	\$461,000 (estimated revenue before annexation)
1	\$230,500
2	\$207,450
3	\$184,400
4	\$161,350
5	\$138,300
6	\$115,250
7	\$92,200
8	\$69,150
9	\$46,100
10	\$23,050
11	\$0.00

The adopted Joint Resolution will also transfer \$82,925 in base property tax revenue from the County General Fund to the City of Calabasas 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 of Calabasas, as contained in the Joint Resolution. In addition, the County will transfer \$40,194 in base property tax revenue from the LA County Library to the City of Calabasas Library Fund and will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the LA County Library to the City of Calabasas Library Fund, 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. 2014-03 with the California State Board of Equalization.

Lastly, the adopted Joint Resolution will transfer \$3,114 in base property tax revenue from the County General Fund to the City of Hidden Hills 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 of Hidden Hills, as contained in the Joint Resolution. In addition, the County will transfer \$1,281 in base property tax revenue from the LA County Library to the City of Hidden Hills Library Fund and will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the LA County Library to the City of Hidden Hills Library Fund, 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. 2014-03 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 Cities 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 California Revenue and Taxation Code (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 Councils for the Cities, and the Board of Directors of the County West Vector Control District, Resource Conservation District of the Santa Monica Mountains, and the Las Virgenes Municipal Water District has adopted the negotiated Joint Resolution, as required by section 99 of the R&T Code.

To approve an agreement to share sales taxes, a resolution of the County and City of Calabasas is required pursuant to Article 13, section 29(b) of the California Constitution and Government Code Sections 55700-55707. These laws also require that a sales tax sharing agreement be approved by a two-thirds vote of the governing body of each jurisdiction that is a party to the contract. The Joint Resolution and Sales Tax Sharing Agreement satisfy these legal requirements. The City Council of Calabasas adopted the Joint Resolution and Sales Tax Sharing Agreement on June 26, 2024.

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 Sales Tax Sharing Agreement and has approved as to form.

The City provided an agreement in writing on June 29, 2023, to accept the transfer of the County's RHNA allocation of nine units for this proposed annexation area. Government Code Section 65584.07(d) encourages counties and cities to reach a "mutually acceptable agreement with respect to RHNA transfers for annexations."

## **ENVIRONMENTAL DOCUMENTATION**

The proposed Joint Resolution and Sales Tax Sharing Agreement is not a project pursuant to the CEQA because it is an activity that is excluded from the definition of a project by section 15378(b) of the State CEQA Guidelines. This proposed action is an administrative activity of the government, which will not result in direct or indirect changes to the environment.

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

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

## **CONCLUSION**

At such time as the recommendation is adopted by the Board, please return one adopted copy of this letter and five copies of the Joint Resolution and Sales Tax Sharing Agreement to LAFCO; one adopted copy of this letter and a copy of the Joint Resolution and Sales Tax Sharing Agreement to the CEO Budget and Operations Management Branch – Annexations and Financing Districts; one copy of this adopted letter and a copy of the Joint Resolution and Sales Tax Sharing Agreement to the Auditor-Controller Tax Division; and one copy of this letter to the County Counsel Government Services 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, THE LOS ANGELES  
COUNTY FLOOD CONTROL DISTRICT, AND THE LOS ANGELES COUNTY  
CONSOLIDATED SEWER MAINTENANCE DISTRICT  
AND THE**

**CITY COUNCILS OF THE CITY OF CALABASAS AND THE CITY OF HIDDEN HILLS,  
THE BOARD OF DIRECTORS OF THE LOS ANGELES COUNTY WEST VECTOR  
CONTROL DISTRICT, THE RESOURCE CONSERVATION DISTRICT OF THE  
SANTA MONICA MOUNTAINS, AND THE LAS VIRGENES MUNICIPAL WATER  
DISTRICT, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF  
TERRITORY KNOWN AS REORGANIZATION 2014-03 TO THE CITY OF  
CALABASAS AND THE CITY OF HIDDEN HILLS, DETACHMENT FROM COUNTY  
ROAD DISTRICT NO. 3, WITHDRAWAL FROM COUNTY LIGHTING MAINTENANCE  
DISTRICT NO. 1687, WITHDRAWAL FROM THE LOS ANGELES COUNTY  
LIBRARY, AND APPROVING AN AGREEMENT FOR SHARING CITY SALES TAX  
REVENUES PURSUANT TO REORGANIZATION 2014-03**

**WHEREAS**, the City of Calabasas and the City of Hidden Hills (Cities) initiated proceedings with the Local Agency Formation Commission for Los Angeles County (LAFCO) for the annexation of territory identified as Reorganization 2014-03 to the Cities;

**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 identified as Reorganization 2014-03 and consists of approximately 164± acres of inhabited territory to the City of Calabasas and approximately 8± acres of uninhabited territory and 4± acres of inhabited territory to the City of Hidden Hills; and affected territory is located north of intersection of Highway 101 Ventura Freeway and Parkway Calabasas in Los Angeles County unincorporated territory adjacent to the City of Calabasas and Hidden Hills;

**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 Flood Control District, the Los Angeles County Consolidated Sewer Maintenance District and on behalf of Road District No. 3, County Lighting Maintenance District No. 1687, Calabasas Lighting District, and the LA County Library; the City Council of the City of Calabasas; the City Council of the City of Hidden Hills; and the governing bodies of the Los Angeles County West Vector Control District, the Resource Conservation District of the Santa Monica Mountains, and the Las Virgenes Municipal Water District, 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 2014-03, detachment from County

Road District No. 3, withdrawal from County Lighting Maintenance District No. 1687, and withdrawal from the LA County Library, is as set forth below;

**WHEREAS**, the areas proposed for annexation by the City of Calabasas includes roads, road related facilities and improvements and road easements which have been or are to be transferred to the City of Calabasas, the County intends, and the City of Calabasas agrees the ownership and responsibility for such roads, road related facilities and improvements and road easements will be transferred to the City; and

**WHEREAS**, the areas proposed for annexation by the City of Calabasas and the City of Hidden Hills includes sewers, sewer infrastructure and (collectively "Facilities"), including, without limitation, approximately 1.71 miles, or 9,202 feet or sanitary sewer main, 42 man holes, and approximately 250,343 square feet of sanitary sewer easement serving 89 parcels which are currently owned by the County of Los Angeles (the "Annexed Sewer System") and are part of the County's Consolidated Sewer Maintenance District ("CSMD"); and

**WHEREAS**, the County intends and the City of Calabasas agrees that the City of Calabasas will assume ownership and maintenance responsibilities of the Facilities, except those sewer facilities located within the territory to be annexed to City of Hidden Hills, which facilities will be assumed by the City of Hidden Hills, and except the Annexed Sewer System will remain as part of the CSMD and the County will remain responsible for basic maintenance responsibilities of the Annexed Sewer System; and

**WHEREAS**, the County intends and the City of Calabasas agrees that the City of Calabasas will assume any current and future Building and Safety code enforcement cases within the area to be annexed into the City of Calabasas; and

**WHEREAS**, the County intends and the City of Hidden Hills agrees that the City of Hidden Hills will assume ownership and maintenance responsibilities of the Facilities, except those sewer facilities located within the territory to be annexed to City of Calabasas, which facilities will be assumed by the City of Calabasas, and except the Annexed Sewer System will remain as part of the CSMD and the County will remain responsible for basic maintenance responsibilities of the Annexed Sewer System; and

**WHEREAS**, the County intends and the City of Hidden Hills agrees that the City of Hidden Hills will assume any current and future Building and Safety code enforcement cases within the area to be annexed into the City of Hidden Hills; and

**WHEREAS**, the County intends and the City of Calabasas agrees that the City of Calabasas, through an agreement with Caltrans, will assume maintenance responsibility of the northern half of the Parkway Calabasas Overcrossing Bridge; and

**WHEREAS**, the area proposed for annexation is serviced by one or more authorized waste haulers pursuant to franchise agreement(s) for the collection of solid waste executed between the waste hauler(s) and the County. The County intends to transfer responsibility for the collection, transportation and disposal of municipal solid

waste management services, as applicable, for the territory to be annexed only, from the County to the City of Calabasas and the City of Hidden Hills (hereafter, "Transfer") and each of the cities agrees that each City will accept the Transfer once effective, as set forth in further detail in Paragraph 15 of this Resolution; and

**WHEREAS**, stormwater and other surface water runoff from the area proposed for annexation is regulated by ORDER NO. R4-2021-0105, NPDES PERMIT NO. CAS004004, WASTE DISCHARGE REQUIREMENTS AND NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) PERMIT FOR MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) DISCHARGES WITHIN THE COASTAL WATERSHEDS OF LOS ANGELES AND VENTURA COUNTIES ("MS4 Permit") or successor permits issued by the Los Angeles Regional Water Quality Control Board;

**WHEREAS**, the City of Calabasas and the Los Angeles County Flood Control District are parties to an existing maintenance agreement ("Agreement Between City Of Calabasas And Los Angeles County Flood Control District For The Ongoing Maintenance Of LACFCD-Owned Catch Basins With Installed Trash Excluders Within The City Of Calabasas - Option 2"), pertaining to the maintenance of trash excluder devices (i.e., any device which partially blocks the opening or outlet of a catch basin to prevent trash from entering the storm drain system, including Connector Pipe Screen devices, installed at the opening of or inside any catch basin owned by the Los Angeles County Flood Control District) located within the City;

**WHEREAS**, the area proposed for annexation to the Cities of Calabasas and Hidden Hills may include land proposed for subdivision pursuant to the Subdivision Map Act, including the submittal of proposed tentative, parcel and/or final subdivision maps;

**WHEREAS**, the County's approval of a proposed subdivision may include conditions requiring the subdivider to construct and dedicate improvements including, but not necessarily limited to, storm drains, street, sewer facilities, and water quality facilities (hereinafter collectively referred to as "Subdivision Improvements") which, as of the effective date of annexation, may be in various stages of completion, ranging from initial planning to substantially completed, and which may be subject to agreements requiring the subdivider to complete the Subdivision Improvements (hereinafter referred to as "Subdivision Improvements Agreements");

**WHEREAS**, the County and Cities of Calabasas and Hidden Hills intend that any subdivision maps which are pending approval by the County as of the effective date of Reorganization No. 2014-03, shall be reviewed and approved as provided in this resolution and that any Subdivision Improvements that have not be accepted by the County as of the effective date of Reorganization No. 2014-03 shall be inspected, reviewed, accepted, transferred or assigned as provided in this resolution; and

**WHEREAS**, the Board of Supervisors of the County of Los Angeles and the City Council of the City of Calabasas seek to reach an agreement as to the temporary sharing of sales tax revenues generated from the area proposed to be annexed into the

City of Calabasas, pursuant to the terms set forth below and in the attached Sales Tax Sharing Agreement:

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

1. The negotiated exchange of property tax revenue between the County and the Cities, resulting from Reorganization 2014-03 is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2014-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, property tax revenue received by County Road District No. 3, attributable to Reorganization 2014-03, shall be transferred to the County, and the County Road District No. 3 share in the annexation area shall be reduced to zero.

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2014-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, a base of Forty Thousand, One Hundred, and Ninety-Four Dollars (\$40,194) in property tax revenue attributable to the LA County Library, within the territory of Reorganization 2014-03, shall be transferred to the Calabasas Library Fund, and the following ratios of annual property tax increment attributable to each respective Tax Rate Areas in the Reorganization 2014-03 territory shall be transferred from the LA County Library to the Calabasas Library Fund as shown below, and the LA County Library's share in the annexation area shall be reduced to zero.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Calabasas Library	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Calabasas Library	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Calabasas Library
4169	0.023931055	9002	0.023964482	12657	0.023953544
4930	0.023963994	9003	0.023940184	12917	0.023953544
4945	0.023931055	9024	0.023941771	12918	0.023434774
4971	0.023953544	9040	0.023964482	14132	0.023963994
5476	0.023953544	9244	0.023930493	14133	0.023963994
5988	0.023953544	11213	0.023964482	14141	0.023941771
6108	0.023953544	11855	0.023964482	15159	0.023931055
9000	0.023930493	12656	0.023931055	15160	0.023953544

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2014-03 with the Board of Equalization pursuant

to Government Code sections 54902 and 57204, a base of One Thousand, Two Hundred, and Eighty-One Dollars (\$1,281) in property tax revenue attributable to the LA County Library, within the territory of Reorganization 2014-03, shall be transferred to the Hidden Hills Library, and the following ratios of annual property tax increment attributable to each respective Tax Rate Areas in the Reorganization 2014-03 territory shall be transferred from the LA County Library to the Hidden Hills Library as shown below, and the LA County Library's share in the annexation area shall be reduced to zero.

Tax Rate Area	Annual Tax Increment Ratio Transfer to the Hidden Hills Library	Tax Rate Area	Annual Tax Increment Ratio Transfer to the Hidden Hills Library
4971	0.023953544	9023	0.023963994

5. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2014-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, Eighty-Two Thousand, Nine Hundred, and Twenty-Five Dollars (\$82,925) in base property tax revenue shall be transferred from the County to the City of Calabasas.

6. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2014-03 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 Areas in the Reorganization 2014-03 territory shall be transferred from the County to the City of Calabasas as shown below and the County's share shall be reduced accordingly:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Calabasas	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Calabasas	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Calabasas
4169	0.044648351	9002	0.058847987	12657	0.058815961
4930	0.047643738	9003	0.047588288	12917	0.047617911
4945	0.047562339	9024	0.047585852	12918	0.047807236
4971	0.058815961	9040	0.04764384	14132	0.058847861
5476	0.047617911	9244	0.047817099	14133	0.047643738
5988	0.047617911	11213	0.04764384	14141	0.047585852
6108	0.048359749	11855	0.04764384	15159	0.047562339
9000	0.047563873	12656	0.047562339	15160	0.058815961

7. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2014-03 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, Three Thousand, One Hundred, and Fourteen Dollars (\$3,114) in base property tax revenue shall be transferred from the County to the City of Hidden Hills.

8. For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2014-03 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 Areas in the Reorganization 2014-03 territory shall be transferred from the County to the City of Hidden Hills as shown below and the County's share shall be reduced accordingly:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Hidden Hills	Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Hidden Hills
4971	0.057188545	9023	0.057123509

9. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer of the ownership of the Annexed Sewer System portion within the area to be annexed into the City of Calabasas from the County of Los Angeles to the City of Calabasas subject to Resolution 91-48 adopted by the City of Calabasas on August 7, 1991.

10. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Hidden Hills and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer of the ownership of the Annexed Sewer System portion within the area to be annexed into the City of Hidden Hills from the County of Los Angeles to the City of Hidden Hills subject to Resolution No. 145 adopted by the City of Hidden Hills on November 1, 1970.

11. The City Council of the City of Calabasas and the City Council of the City of Hidden Hills in turn hereby authorize and approve the transfer of ownership and responsibility of their respective City portions of the Annexed Sewer System to each City respectively.

12. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas and the City Council of the City of Hidden Hills and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer of ownership and responsibility for maintenance for all Facilities located within their respective cities, except the Annexed Sewer System will remain as part of the CSMD and the CSMD will remain responsible for basic maintenance responsibilities of the Annexed Sewer System..

13. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer of ownership and responsibility for maintenance for all roads located within the area to be annexed to the City of Calabasas, as provided in this resolution.

14. From and after the effective date of Reorganization No. 2013-03, the City Council of the City of Calabasas and the City Council of the City of Hidden Hills and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer of the responsibility for enforcement of all Building and Safety code enforcement cases within their respective cities, as provided in this resolution.

15. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas shall assume responsibility for maintenance of the northern half of the Parkway Calabasas Overcrossing Bridge, as provided in this resolution.

16. Prior to the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas and the City Council of the City of Hidden Hills and the Board of Supervisors of the County of Los Angeles will take the necessary steps, as set forth in the County's franchise agreement(s), to transfer responsibility for the collection, transportation and disposal of municipal solid waste management services, as applicable, for the territory to be annexed area only, from the County to the City of Calabasas and the City of Hidden Hills (hereinafter, "Transfer") so that such Transfer will become effective upon the date of the Reorganization. The City of Calabasas and the City of Hidden Hills acknowledge that such Transfer is only possible if the County's existing franchise haulers (County's existing franchises) are agreeable to the Transfer

existing franchise haulers (County's existing franchises) are agreeable to the Transfer and will take the required steps under the County's franchise agreements to complete the Transfer. Once the Transfer is completed and upon the effective date of the Reorganization: (a) each of the cities will accept the Transfer and ensure solid waste collection, transportation and disposal services are provided to the affected properties within the territory annexed into the City of Calabasas and the City of Hidden Hills; and (b) the County will not collect franchise fees from the haulers for the territory annexed.

17. The City of Calabasas acknowledges that from and after the effective date of Reorganization No. 2014-03 it will be responsible for the enforcement of flood plain management regulations within the area annexed by the City of Calabasas and shall assume responsibility for administering compliance with the National Flood Insurance Program in connection with the area annexed by the City of Calabasas.

18. The City of Hidden Hills acknowledges that from and after the effective date of Reorganization No. 2014-03 it will be responsible for the enforcement of flood plain management regulations within the area annexed by the City of Hidden Hills and shall assume responsibility for administering compliance with the National Flood Insurance Program in connection with the area annexed by the City of Hidden Hills.

19. From and after the effective date of Reorganization No. 2014-03, the City of Calabasas shall assume responsibility for compliance with the requirements and obligations of the MS4 Permit as they relate to the area annexed by the City of Calabasas.

20. From and after the effective date of Reorganization No. 2014-03, the City of Hidden Hills shall assume responsibility for compliance with the requirements and obligations of the MS4 Permit as they relate to the area annexed by the City of Hidden Hills.

21. From and after the effective date of Reorganization No. 2014-03, the City of Calabasas shall amend the Watershed Management Program for the Upper Los Angeles River Watershed to reflect that the area annexed by the City of Calabasas is within the jurisdiction of the City of Calabasas.

22. From and after the effective date of Reorganization No. 2014-03, the City of Hidden Hills shall amend the Watershed Management Program for the Upper Los Angeles River Watershed to reflect that the area annexed by the City of Hidden Hills is within the jurisdiction of the City of Hidden Hills.

23. From and after the effective date of Reorganization No. 2014-03, the City of Calabasas shall amend the Coordinated Integrated Monitoring Program for the Upper Los Angeles River Watershed to reflect that the area annexed by the City of Calabasas is within the jurisdiction of the City of Calabasas.

24. From and after the effective date of Reorganization No. 2014-03, the City of Hidden Hills shall amend the Coordinated Integrated Monitoring Program for the

Upper Los Angeles River Watershed to reflect that the area annexed by the City of Hidden is within the jurisdiction of the City of Hidden Hills.

25. From and after the effective date of Reorganization No. 2014-03, the City of Calabasas shall amend the existing cost-sharing Memorandum of Understanding for the Upper Los Angeles River Watershed group to reflect that the area annexed by the City of Calabasas is within the jurisdiction of the City of Calabasas.

26. From and after the effective date of Reorganization No. 2014-03, the City of Hidden Hills shall amend the existing cost-sharing Memorandum of Understanding for the Upper Los Angeles River Watershed group to reflect that the area annexed by the City of Hidden is within the jurisdiction of the City of Hidden Hills.

27. From and after the effective date of Reorganization No. 2014-03, the City of Calabasas shall assume ownership of and responsibility for all trash excluder devices (i.e., any device which partially blocks the opening or outlet of a catch basin to prevent trash from entering the storm drain system, including Connector Pipe Screen devices, installed at the opening of or inside any catch basin owned by the Los Angeles County Flood Control District) located in the area annexed by the City of Calabasas and shall amend the existing maintenance agreement with the Los Angeles County Flood Control District ("Agreement Between City Of Calabasas And Los Angeles County Flood Control District For The Ongoing Maintenance Of LACFCD-Owned Catch Basins With Installed Trash Excluders Within The City Of Calabasas - Option 2") to add the catch basins located within the area annexed by the City of Calabasas.

28. The County Lighting Districts are impacted by Reorganization No. 2014-03. Upon approval of Reorganization No. 2014-03, those portions of County Lighting Maintenance District No. 1687 and County Lighting District Landscaping and Lighting Act-1 (Unincorporated Zone) located within the proposed annexation boundary shall be withdrawn from County Lighting Maintenance District No. 1687 and detached from County Lighting District Landscaping and Lighting Act-1 (Unincorporated Zone), respectively. The responsibility for the administration, operation, and maintenance of the existing streetlights located therein shall be transferred to the City of Calabasas effective upon the date of the jurisdictional change.

29. Any Subdivision Improvements within the area annexed by the City of Calabasas for which plans have been approved by the County but construction has not been completed and accepted by the County as of the effective date of Reorganization No. 2014-03 shall, upon the effective date of Reorganization No. 2014-03, continue to be subject to construction inspection by the County. However, the City of Calabasas shall be responsible for final construction approval of the Subdivision Improvements and acceptance upon final approval. Notwithstanding the preceding sentence, the County may elect to assign any Subdivision Improvement Agreement and related financial security to the City of Calabasas, and the City of Calabasas shall accept the assignment; and, from and after the date of the assignment, will be responsible for conducting all further construction inspection, approval and acceptance of the Subdivision Improvements.

30. Any Subdivision Improvements within the area annexed by the City of Hidden Hills for which plans have been approved by the County but construction has not been completed and accepted by the County as of the effective date of Reorganization No. 2014-03 shall, upon the effective date of Reorganization No. 2014-03, continue to be subject to construction inspection by the County. However, the City of Hidden Hills shall be responsible for final construction approval of the Subdivision Improvements and acceptance upon final approval. Notwithstanding the preceding sentence, the County may elect to assign any Subdivision Improvement Agreement and related financial security to the City of Hidden Hills, and the City of Hidden Hills shall accept the assignment; and, from and after the date of the assignment, will be responsible for conducting all further construction inspection, approval and acceptance of the Subdivision Improvements.

31. Any Subdivision Improvements within the area annexed by the City of Calabasas for which plans have not been approved by the County as of the effective date of Reorganization No. 2014-03, shall continue to be subject to plan review by the County until any fees previously collected by the County for the review of the Subdivision Improvements have been exhausted. Thereafter, the City of Calabasas shall be responsible for conducting any additional plan review necessary to approve the plans, including the collection of any additional fees, and for the final approval of the plans, issuance of any construction permits, construction inspection, construction approval and acceptance related to the Subdivision Improvements. Notwithstanding the preceding sentence, the County may elect to assign any Subdivision Improvement Agreement and related financial security for the Subdivision Improvements to the City of Calabasas, and the City of Calabasas shall accept the assignment; and, from and after the date of the assignment, will be responsible for conducting all further plan review, construction inspection, approval and acceptance of the Subdivision Improvements.

32. Any Subdivision Improvements within the area annexed by the City of Hidden Hills for which plans have not been approved by the County as of the effective date of Reorganization No. 2014-03, shall continue to be subject to plan review by the County until any fees previously collected by the County for the review of the Subdivision Improvements have been exhausted. Thereafter, the City of Hidden Hills shall be responsible for conducting any additional plan review necessary to approve the plans, including the collection of any additional fees, and for the final approval of the plans, issuance of any construction permits, construction inspection, construction approval and acceptance related to the Subdivision Improvements. Notwithstanding the preceding sentence, the County may elect to assign any Subdivision Improvement Agreement and related financial security for the Subdivision Improvements to the City of Hidden Hills, and the City of Hidden Hills shall accept the assignment; and, from and after the date of the assignment, will be responsible for conducting all further plan review, construction inspection, approval and acceptance of the Subdivision Improvements.

33. Upon the effective date of Reorganization No. 2014-03, the City of Calabasas shall be responsible for the final approval of any pending subdivision maps relating to land in the area annexed by the City of Calabasas; provided however, that

the County shall continue the technical review of any such subdivision maps until the fees previously collected by the County for the review of the subdivision maps have been exhausted. Thereafter, the City of Calabasas shall be responsible for conducting any additional technical map review necessary to approve the maps, including the collection of any additional fees.

34. Upon the effective date of Reorganization No. 2014-03, the City of Hidden Hills shall be responsible for the final approval of any pending subdivision maps relating to land in the area annexed by the City of Hidden Hills; provided however, that the County shall continue the technical review of any such subdivision maps until the fees previously collected by the County for the review of the subdivision maps have been exhausted. Thereafter, the City of Hidden Hills shall be responsible for conducting any additional technical map review necessary to approve the maps, including the collection of any additional fees.

35. The City Council of the City of Calabasas and the Board of Supervisors of the County of Los Angeles, as authorized by article 13, Section 29(b) of the California Constitution and Government Code sections 55700-55707, hereby approve the attached "Agreement Between the City of Calabasas and the County of Los Angeles for Sharing City Sales Tax Revenues Pursuant to Reorganization 2014-03," and authorize and direct the Mayor of the City of Calabasas and Chair of the County Board, respectfully, to sign it in substantially the same form as attached hereto as Exhibit A.

36. Within thirty (30) days of the recordation of the Certificate of Completion, the cities of Calabasas and Hidden Hills shall notify all public utilities as defined in section 216 of the California Public Utilities Code that are providing service (including, but not limited to, providers of electricity, retail water, natural gas, and telecommunications) in the affected territory subject to the cities' jurisdiction that the public utilities are required to make necessary changes to impacted customer accounts within ninety (90) days of the recordation of the Certificate of Completion consistent with Government Code Section 56886.1, including adjustments or cessation in payment of the Utility User Tax resulting from such annexation, when applicable.

37. From and after the effective date of Reorganization No. 2014-03, the City Council of the City of Calabasas and the Board of Supervisors of the County of Los Angeles do hereby authorize and approve the transfer the Regional Housing Needs Assessment allocation for the area from the County to the City of Calabasas. Accordingly, nine total housing units (2 very-low-income units; 1 low-income unit; 2 moderate-income units; and 4 above-moderate-income units) shall be transferred from the County to the City of Calabasas as a result of the annexation.

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Joint Resolution  
City of Calabasas Reorganization 2014-03  
Page 12 of 17

PASSED, APPROVED AND ADOPTED this 9<sup>th</sup> day of October 2024 by the following vote:

AYES: Councilmembers: Albrecht, Bozajian, Shapiro, Kraut, and Weintraub  
NOES:  
ABSENT:  
ABSTAIN:

*Alexa*

Alicia Weintraub, Mayor  
City of Calabasas, California

**ATTEST:**

Jim Page  
Lisa Page, City Clerk

**Lisa Pope, City Clerk  
City of Calabasas**

**APPROVED AS TO FORM:**

Marko T. Jernigan

**Matt Summers, City Attorney  
City of Calabasas**

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 15th day of October, 2024 by the following vote:

AYES: Mayor Gold, Mayor Pro Tem Weber, Council Members Loggia, McCorkindale and Wasserman  
ABSENT: None  
NOES: None  
ABSTAIN: None



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Eniko Gold, Mayor  
City of Hidden Hills, California

ATTEST:



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Deana L. Gonzalez, CMC, City Clerk  
City of Hidden Hills

APPROVED AS TO FORM:



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Michael Jenkins, Interim City Attorney  
City of Hidden Hills

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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 M. S. Bayaril  
Deputy

11 of 11

(Signed in Counterpart)

Joint Resolution  
City of Calabasas Reorganization 2014-03  
Page 15 of 17

PASSED, APPROVED AND ADOPTED this 11 day of July,  
2024 by the following vote:

AYES: 12 ABSENT: 2

NOES:  $\emptyset$  ABSTAIN:  $\emptyset$

Los Angeles County West Vector Control District

Aaron Arugay - Executive Director  
Print Name and Title

**ATTEST:**

Benson Blasso Hans  
Secretary

(Signed in Counterpart)

Joint Resolution  
City of Calabasas Reorganization 2014-03  
Page 16 of 17

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

AYES: 3

ABSENT: 2

NOES: 0

ABSTAIN:

Resource Conservation District of Santa Monica Mountains



Signature

Richard Brady, Board President  
Print Name and Title

ATTEST:



Secretary

/ / / / / / / /

(Signed in Counterpart)

Joint Resolution  
City of Calabasas Reorganization 2014-03  
Page 17 of 17

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

AYES: Burns, Coradeschi, ABSENT: None  
Levine, Lewitt, Polan

NOES: None ABSTAIN: None

Las Virgenes Municipal Water District

**Signature**

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Jay Lewitt, President

**ATTEST:**

APPROVED AS TO FORM:

~~Gary Burns, Secretary~~

W. Keith Lemieux, District Counsel

(Signed in Counterpart)

EXHIBIT A to  
JOINT TAX TRANSFER RESOLUTION

**AGREEMENT BETWEEN THE CITY OF CALABASAS AND THE  
COUNTY OF LOS ANGELES FOR SHARING  
CITY SALES TAX REVENUES PURSUANT TO REORGANIZATION 2014-03**

This sales tax sharing agreement ("Agreement") is entered into between the City of Calabasas ("Calabasas" or "City"), and the County of Los Angeles ("County"), and effective on the date set forth herein. Calabasas and the County are sometimes individually referred to in this Agreement as "Calabasas," "City," "County" or "Party" and collectively as "Parties."

**RECITALS**

**Whereas**, on or about December 10, 2014, Calabasas submitted to the Local Agency Formation Commission for Los Angeles County ("LAFCO") application number 2014-03 ("annexation application"), pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Division 3, Title 5 commencing with Section 5600, of the California Government Code), for which the LAFCO Notice of Filing is attached hereto as Attachment "1";

**Whereas**, the annexation application proposes to annex certain unincorporated territory into Calabasas ("annexation area") consisting of approximately 164 acres of unincorporated territory generally located north of the intersection of Highway 101 (Ventura Freeway) and Parkway Calabasas in the County of Los Angeles, commonly known as "Craftsman Corner" and described in the LAFCO Notice of Filing;

**Whereas**, the annexation application also proposes annexation of approximately 12 acres of unincorporated territory into the City of Hidden Hills, which is not the subject of this Agreement;

**Whereas**, pursuant to California Revenue and Taxation Code section 99 ("Section 99"), the parties commenced negotiations over the transfer of responsibility for municipal services and the accompanying tax revenues that should result if LAFCO approves the annexation application;

**Whereas**, article 13, Section 29(b) of the California Constitution and Government Code sections 55700-55707 authorizes cities and counties to enter into a contract to share between them the revenue derived from any sales or use tax imposed by them and collected for them by the State under the Bradley-Burns Uniform Local Sales and Use Tax Law, when the resolution or ordinance proposing such contract is approved by two-thirds (2/3) vote of the governing body of each jurisdiction that is a party to the contract.

**NOW, THEREFORE**, the Parties hereby agree as follows:

## **Section 1. Purpose of Agreement**

The purpose of the Agreement is to implement sharing of sales tax revenue between the County and the City generated from the annexation area for a ten year period following LAFCO's completion of the annexation.

## **Section 2: Definitions**

- A. **Effective Date** means the date of the filing of the statement of boundary change for Reorganization 2014-03 with the Tax Area Services Section of the State Board of Equalization and the Auditor-Controller and Assessor of the Los Angeles County pursuant to California Government Code sections 54902 and 57204.
- B. **Fiscal Year** means any year commencing on July 1 of any calendar year and ending on June 30 of the subsequent year.
- C. **City Sales Tax** means the local sales and use taxes imposed by the City of Calabasas under the Bradley-Burns Uniform Local Sales and Use Tax Law, California Revenue and Taxation Code sections 7200 *et seq.*
- D. **City Sales Tax Revenue** means revenues collected by the California Board of Equalization (hereinafter "BOE") and transmitted to City as City Sales Taxes. City Sales Tax Revenue excludes the portion of City Sales Tax that is retained by the BOE as reimbursement for expenses incurred in collecting and administering the City Sales Tax.
- E. **Sales Quarter** means the calendar year quarter commencing on January 1, April 1, July 1, or October 1, and ending the following March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, or December 31<sup>st</sup>, respectively in which the sale is made and tax revenue is accrued.
- F. **Payment Period** means each six-month period occurring twice per Fiscal Year from (1) January 1 through June 30, and (2) July 1 through December 31.

## **Section 3. Agreement to Share Sales Tax Revenues**

- A. Calabasas shall share actual City Sales Tax Revenue collected in the annexation area for a ten year period, beginning with a 50% split in year one and then declining the County's share by an additional 5% each year thereafter for the next 10 years until Year 11, at which time Calabasas' share of the Sales Tax Revenue will be 100%. Year one shall begin on the first day of the next Sales Quarter following the Effective Date, unless LAFCO establishes a different effective date for Reorganization 2014-03, in which case year one

shall begin on the first day of the next Sales Quarter following the effective date set for the Reorganization No. 2014-03 by LAFCO.

- B. The City will pay the County the agreed upon share of the sales tax revenue after the end of each Payment Period as set forth in Section 3.A. of this Agreement and within 20 business days of end of each Payment Period.
- C. The Parties agree that there may be changes in the facts and/or amendments to the current law subsequent to the execution date of this Agreement that may change the distribution of sales tax to the County or City under this Agreement. The Parties recognize that legislation may be enacted or a court may issue an order that affects or changes the revenues from the subject area which may impact the type of revenues, the percentage of taxes or fees, the person or entity subject to the taxes and fees, or the manner in which the revenues are distributed to entities. Therefore, if either of the Parties believes that any change in law, whether by legislation or Court decision has occurred that is inconsistent with the Parties' intent, that Party may request and negotiate in good faith a revision of the Agreement to conform with the intent of this Agreement.

#### **Section 4. Reconciliation of Sales Tax Revenue and Payments to County**

- A. As soon as possible following the end of each Fiscal Year, the County's Chief Executive Office and City's Director of Finance, shall reconcile the amount of the sales tax payments made to the City based on (1) the actual amount received by the City from the BOE attributable to the annexation area; and (2) the allocation percentages enumerated in this Agreement between the County and the City. If at any time this reconciliation shows an overpayment was made to the County, the City shall notify the County of the overpayment. The County and the City shall work together to determine the true overpayment. The City shall make an adjustment for the overpayment from the next payment due to the County. If the City makes an underpayment to the County, the County and the City shall work together to ascertain the true amount of the underpayment to the County, and the City shall include the under paid amount in the next payment due to County.
- B. If at any time during or after the term of this Agreement, the BOE discovers that any portion of County Sales Tax Revenue attributed to the annexation area was inaccurately allocated and paid to the City, and the BOE requires repayment or offsets against future distribution of City Sales Tax Revenue, the City shall make a written request for repayment from the County of any amount that was improperly paid to the County. If the County fails to make such repayment within 90 calendar days after the City's written demand, the repayment obligation of the County shall accrue simple interest of 2% per annum as of the 91<sup>st</sup> day from the City's written request.

C. The County Chief Executive Office shall work with the City's Director of Finance to make a final reconciliation of the City's Sales Tax Revenue received by City attributable to the annexation area and the payments made to the County pursuant to this Agreement. The City and County shall notify each other of any over or under payment amounts. The Parties agree to reimburse each other for any and all underpayments or overpayments identified in the final reconciliation within 3 (three) months of the date of the notification to the City or the County. Should either party fail to make a required reimbursement within three months, the reimbursement obligation shall accrue interest commencing on the 91<sup>st</sup> day after the notification to City or County as the case may be at a two percent (2%) interest rate on the outstanding obligation, compounded monthly, until paid.

#### **Section 5. Entire Agreement.**

With respect to the subject matter hereof only, this Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and understanding of any nature whatsoever between the County and the City, except as otherwise provided herein.

#### **Section 6. Indemnification**

Each Party shall indemnify, hold harmless, save and defend the other party, its officials, agents and employees from and against any and all claims, demands, damages, causes of action, liens, liabilities, losses, damages, costs and expenses, including reasonable attorney's fees, arising out of or in connection with this Agreement, and/or the sharing of Sales Tax Revenues. The foregoing shall not apply to claims or liabilities caused by the sole negligence of either the City or County or their officers or employees.

#### **Section 7. Notices**

Any notices, requests, certifications or other correspondence required to be provided by the parties under this Agreement shall be in writing and shall be personally delivered or delivered by first class United States mail to the respective parties at the following addresses:

##### **TO COUNTY:**

Chief Executive Office  
County of Los Angeles  
500 W. Temple, Street, Room 713  
Los Angeles, CA 90012  
**Attention:** Budgets and Operations  
Management Branch

##### **TO CITY:**

City Manager  
City of Calabasas  
100 Civic Center Way  
Calabasas, CA 91302

## **Section 8. Severability**

If any provision or any portion of this Agreement or the Joint Resolution of the Board of Supervisors of Los Angeles and the City Council of the City of Calabasas for Reorganization 2014-03 ("Joint Resolution") are held to be unconstitutional, illegal, invalid or unenforceable, the remainder of the Agreement and the Joint Resolution shall be void and unenforceable unless the Parties mutually agree in writing that such provisions shall remain effective and enforceable.

### **Section 9. No Waiver**

A waiver of any of the terms and conditions of this Agreement shall not be construed as a general waiver by either Party, and either Party shall be free to enforce any term or condition of this Agreement with or without notice notwithstanding any prior waiver of that term or condition.

## **Section 10. Assignment**

Neither Party may assign any rights or delegate any duties under this Agreement without the written consent of the other Party and any attempt to make such an assignment shall be null and void for all purposes.

## Section 11. Counterpart

This Agreement may be executed in one (1) or more counterparts, all of which together shall constitute a single agreement, and each of which shall be an original for all purposes.

IN WITNESS WHEREOF, the Parties hereto execute this Agreement:

**CITY OF CALABASAS**

By: Alicia  
Alicia Weintraub, Mayor

Dated: \_\_\_\_\_

Attest: Annie  
Annie Krdilyan, Interim City Clerk

APPROVED AS TO FORM:  
Matthew T. Summers, City Attorney

By: Matthew T. Summers

**COUNTY OF LOS ANGELES**

By: \_\_\_\_\_  
Chair, Board of Supervisors

Dated: \_\_\_\_\_

Attest:

Executive Officer of the Board of Supervisors

APPROVE AS TO FORM  
County Counsel

By W.S. Bell  
Deputy County Counsel