



MARK PESTRELLA, Director

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

"To Enrich Lives Through Effective and Caring Service"

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

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

IN REPLY PLEASE
REFER TO FILE

June 16, 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:

**WATER RESOURCES CORE SERVICE AREA
LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-172 (4-227)
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2025-03
NEGOTIATED PROPERTY TAX EXCHANGE JOINT RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3-VOTES)**

SUBJECT

Public Works is seeking Board approval to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into the Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE LOS ANGELES COUNTY LIBRARY, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-172 (4-227) and the resulting share of the ad valorem property tax do not constitute a project under the California Environmental Quality Act pursuant to the California Public Resources Code Section 21065 and the California Environmental Quality Act Guidelines Sections 15378(b) and 15061 since the activities do not constitute a project and are administrative in nature or, in the alternative, find that the activities herein are statutorily exempt from the California Environmental Quality Act pursuant to the California Public Resources Code Section 21080(b)(8) and the California Environmental Quality Act Guidelines Section 15273 since they are for the purpose of meeting the operation, maintenance, and capital project expenses of the Los Angeles County Waterworks District

No. 40, Antelope Valley, for the reasons stated in this Board letter and in the record of the proposed activities.

2. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-172 (4-227), Local Agency Formation Commission Designation 2025-03, on behalf of the County of Los Angeles.

3. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-172 (4-227), Local Agency Formation Commission Designation 2025-03, on behalf of the Los Angeles County Library.

4. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-172 (4-227), Local Agency Formation Commission Designation 2025-03, on behalf of the Consolidated Fire Protection District of Los Angeles County.

5. Adopt the Negotiated Property Tax Exchange Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-172 (4-227), Local Agency Formation Commission Designation 2025-03, on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley.

6. Authorize the Director of Public Works, the Director of the Los Angeles County Library, and the Chief of the Consolidated Fire Protection District of Los Angeles County, or their designees, to take all actions necessary on behalf of the County of Los Angeles, the Los Angeles County Waterworks District, No. 40, Antelope Valley, the Los Angeles County Library, and Consolidated Fire Protection District of Los Angeles County, to effectuate the Negotiated Property Tax Exchange Joint Resolution.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended actions is to adopt the enclosed Negotiated Property Tax Exchange Joint Resolution and find that the recommended actions are not a project under the California Environmental Quality Act (CEQA) or, in the alternative, to find that they are exempt from CEQA, and to reapportion the ad valorem property tax that is shared by the affected local agencies as a result of pending Annexation 40-172 (4-227) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District). The annexation area (Exhibits A and B) is comprised of two parcels, approximately 28.4 acres, located at the northwest corner of Avenue J and 35th Street East in the City of Lancaster. This annexation will impact Tax Rate Area 05870.

Approval of the recommended actions is necessary to support an application for annexation into the District to supply the domestic and fire suppression water for the proposed annexed area. There are no other practical alternatives for water services in the area. The application for annexation is anticipated to be considered by the Local Agency Formation Commission (LAFCO) for the County of Los Angeles at a future date.

Pursuant to Section 99.01 of the California Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies.

The governing bodies of the respective local agencies in the affected areas have adopted the enclosed Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District.

In order for LAFCO to proceed with the required hearings on the proposed annexation, the Board of Supervisors, as the governing body of the County of Los Angeles and as the governing body of the County Special Districts, acting on behalf of the Los Angeles County Library, Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other local agencies to the District according to ratios listed in Exhibits C and D. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

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

FISCAL IMPACT/FINANCING

The Joint Resolution for Annexation 40-172 (4-227) will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected local agencies, which include the County, the Los Angeles County Library, Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District, the Los Angeles County Sanitation District No. 14, the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The tax-sharing ratios listed in Exhibits C and D were calculated using a formula approved by the County Auditor Controller. In this instance, revenues to the County General Fund from the ad valorem property tax on the affected properties would result in a Property Tax Reduction of 0.24 percent for Tax Rate Area 05870.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99.01 of the California Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

The recommended actions, including adoption of the Joint Resolution for Annexation 40 172 (4 227) and the resulting shares of the ad valorem property tax, do not constitute approval of a project under the California Public Resources Code Section 21065 and are excluded from the definition of a

project pursuant to the CEQA Guidelines Sections 15378(b)(8) and 15378(b)(5) since the activities involve the creation of a government funding mechanism or other government fiscal activity, which does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment and are organizational or administrative activities of government that will not result in direct or indirect physical changes in the environment. In the alternative, approval of the recommended actions is statutorily exempt pursuant to the CEQA Guidelines Sections 21080(b)(8), 15273 (a)(1), and 15273(a)(4), which exempt the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by public agencies, which the public agency finds are for the purpose of meeting operating expenses, including employee wage rates and fringe benefits, and obtaining funds for capital projects necessary to maintain service within existing service areas. The standby charges and a portion of the property taxes will go toward the District's Accumulated Capital Outlay Fund, which is exclusively dedicated to funding capital improvement projects. Further, the activity is exempt under the CEQA Guidelines Section 15061(b) (3) because it can be seen with certainty that the proposed actions will not have a significant adverse impact on the environment.

Approval of the tax resolution does not approve or authorize any project under CEQA. Prior to proceeding with any activity that would constitute a project, appropriate findings under CEQA and approval of the proposed project activities would be necessary.

Upon the Board's approval of the recommended actions, Public Works will file a Notice of Exemption with the Registrar-Recorder/County Clerk in accordance with the California Public Resources Code Section 21152 and also with the State Clearinghouse at the State Office of Planning and Research and will post the Notice to the County's website in accordance with the California Public Resources Code Section 21092.2.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or other planned projects.

CONCLUSION

Please return one adopted copy of this Board letter and signed Joint Resolution to Public Works, Waterworks Division.

Respectfully submitted,



MARK PESTRELLA, PE

Director

MP:CH:jc

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Christine Frias)
County Counsel
Executive Office, Board of Supervisors
Fire
LA County Library
Los Angeles County Sanitation District No. 14
Local Agency Formation Commission
City of Lancaster
Antelope Valley-East Kern Water Agency
Antelope Valley Cemetery District
Antelope Valley Mosquito and Vector Control
District
Antelope Valley Resource Conservation District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, ACTING ON BEHALF OF THE COUNTY AND OTHER COUNTY ENTITIES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-172 (4-227), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2025-03, TO THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the County of Los Angeles, the Los Angeles County Waterworks District No. 40, Antelope Valley, the Los Angeles County Library, and the Consolidated Fire Protection District of Los Angeles County, together with the Board of Directors of the Antelope Valley Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of County Sanitation District No. 14, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-172 (4-227) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth herein.

NOW, THEREFORE, BE IT **RESOLVED** as follows:

1. The County of Los Angeles, the Los Angeles County Waterworks District No. 40, Antelope Valley, the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Cemetery District, the Antelope Valley Mosquito and Vector Control District,

Los Angeles County Sanitation District No. 14, the Antelope Valley Resource Conservation District, the City of Lancaster and the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-172 (4-227) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2025, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-172 (4-227) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits C and D).
3. No transfer of property tax revenues other than those specified in paragraph 2 shall be made as a result of Annexation 40-172 (4-227).
4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers, or the data used to perform those calculations, are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year.

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The foregoing resolution was adopted on the _____ day of _____, 2025, by the Board of Supervisors of the County of Los Angeles as the governing body of the County of Los Angeles and as the governing body of the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the Los Angeles County Waterworks District No. 40, Antelope Valley.

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

By _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By 
Deputy

The foregoing resolution was adopted on the _____ day of _____, 2025, by the Board of Supervisors of the County of Los Angeles as the governing body of the County of Los Angeles and as the governing body of the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the Los Angeles County Waterworks District No. 40, Antelope Valley.

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

By _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By 
Deputy

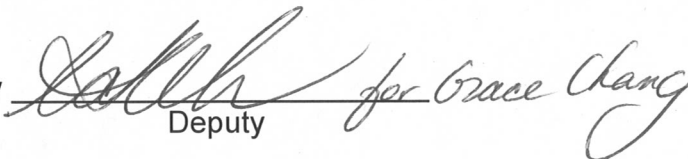
The foregoing resolution was adopted on the _____ day of _____, 2025, by the Board of Supervisors of the County of Los Angeles as the governing body of the County of Los Angeles and as the governing body of the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, and the Los Angeles County Waterworks District No. 40, Antelope Valley.

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

By _____
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By  Deputy
for Grace Chang

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

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



George W. Lane
Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

Angel Fitzpatrick for Holly Hughes.
Secretary
R-25-23


PASSED, APPROVED, AND ADOPTED this 5th day of November, 2025,
by the following vote:

AYES: 4

NOES:

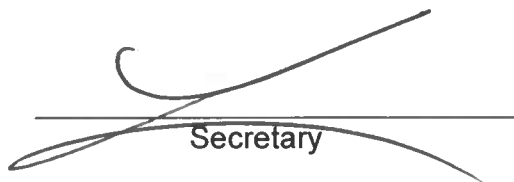
ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Cemetery District

ATTEST:



Secretary

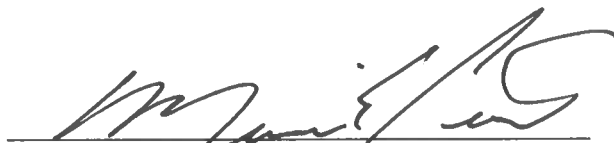
PASSED, APPROVED, AND ADOPTED this 14th day of October, 2025,
by the following vote:

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

NOES: None

ABSENT: Parris

ABSTAIN: None



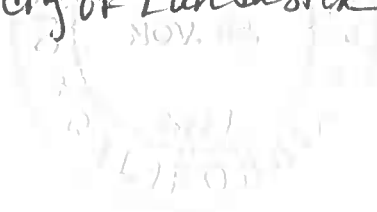
R. Rex Parris, Mayor
City of Lancaster

ATTEST:



Secretary

Karileen Steubach
Assistant City Clerk
City of Lancaster



PASSED, APPROVED, AND ADOPTED this 20 day of November, 2025,
by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



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

ATTEST:



Secretary

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

AYES: Musenburger, Rankin, Muny

NOES: Ø

ABSENT: Deacon

ABSTAIN: Ø



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary

PASSED, APPROVED, AND ADOPTED this 11th day of December, 2025,
by the following vote:

AYES: Directors Barger, Bettencourt, and Crist

NOES: None

ABSENT: None

ABSTAIN: None



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

ATTEST:



Secretary

EXHIBIT 'A'
ANNEXATION No. 2025-03 TO LOS ANGELES
COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY

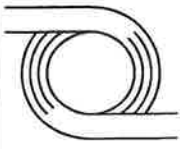
GEOGRAPHIC DESCRIPTION

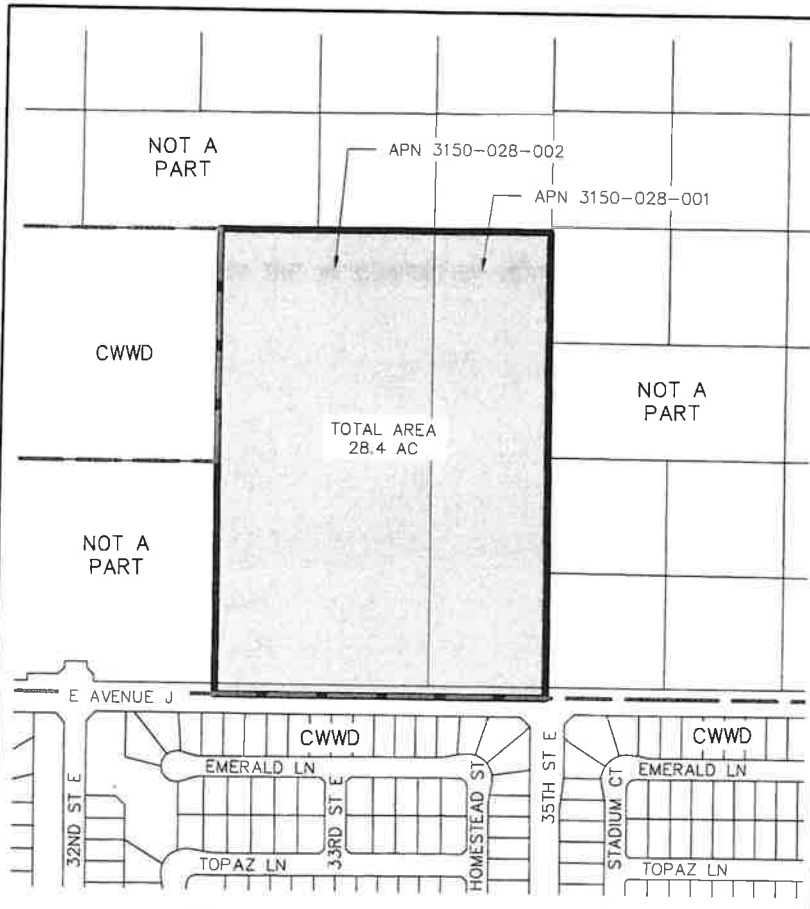
THAT PORTION OF SAID LAND, TENTATIVE TRACT MAP 83590, IS PARTICULARLY DESCRIBED AS FOLLOWS:

BEING THE EAST SEVEN TENTHS OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 17, TOWNSHIP 7 NORTH, RANGE 11 WEST, S.B.M., IN THE CITY OF LANCASTER, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

CONTAINING 28.4 ± ACRES

"PLEASE NOTE THE DESCRIPTION OF LAND IS NOT A LEGAL DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT. IT'S INTENDED USE IS FOR TAX ASSESSMENT PURPOSES ONLY"

 D & D ENGINEERING, INC. 119 W HYDE PARK BLVD INGLEWOOD, CA 90302 Phone: 424-351-6800	EXHIBIT "A" ANNEXATION NO. 2025-03	SCALE: NONE
	TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY	DATE: 1/28/2025
		SHT NO.: 1 OF 1



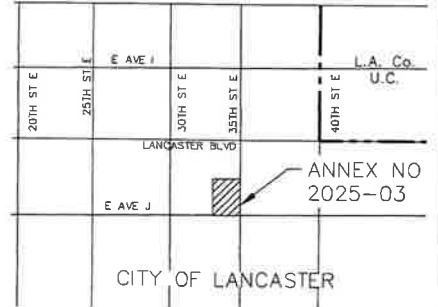
TOTAL AREA = 28.4 AC

"FOR TAX ASSESSMENT
PURPOSES ONLY"



D & D ENGINEERING, INC.

119 W. HYDE PARK BLVD.
INGLEWOOD, CA 90302
Phone 424-351-6800



VICINITY MAP
NOT TO SCALE

ALIQUOT PLSS DESCRIPTION

E 7/10, OF THE SE 1/4, OF THE SW 1/4
SEC. 17, T7N, R11W, S.B.M.

LEGEND

- ANNEXATION
NO. 2025-03 TO CWWD
NO. 40, ANTELOPE
VALLEY
- EXISTING CWWD NO.
40 BOUNDARY



EXHIBIT "B" ANNEXATION NO. 2025-03	SCALE: 1" = 400'
	DATE: 1/28/2025
TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY	SHT NO.: 1 OF 1

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND**
 Account No. **047.04**
 TRA: **05870**
 Effective Date: **7/1/2025**
 Annexation Number: **40-172**

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

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.245569615	24.5570%	0.004944520	0.001214233	-0.001244907	0.244324708
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.004944520	0.000000558	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.004944520	0.000114093	-0.000114093	0.022960583
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.004944520	0.000858415	-0.000858415	0.172750971
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.004944520	0.000030116	0.000000000	0.006090809
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.004944520	0.000006656	-0.000006656	0.001339544
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.004944520	0.000008360	-0.000008360	0.001682498
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.004944520	0.000131427	-0.000131427	0.026449103
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.004944520	0.000004626	-0.000004626	0.000931034
186.01 CITY-LANCASTER TD #1 RP 6	0.063636425	6.3636%	0.004944520	0.000314651	-0.000314651	0.063321774
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.004944520	0.000093790	-0.000093790	0.018874837
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004944520	0.000325662	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004944520	0.000646871	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.004944520	0.000006924	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.004944520	0.000013743	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.004944520	0.000271667	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.004944520	0.000052042	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.004944520	0.000004124	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.004944520	0.000477942	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.004944520	0.000001756	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.004944520	0.000234153	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.004944520	0.000132711	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.002776925
Total	1.000000000	100.0000%		0.004944520	-0.002776925	1.000000000

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 ACO FUND**
 Account No. **051.75**
 TRA: **05870**
 Effective Date: **7/1/2025**
 Annexation Number: **40-172**

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

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.245569615	24.5570%	0.004578586	0.001124374	-0.001152777	0.244416838
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.004578586	0.000000516	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.023074676	2.3075%	0.004578586	0.000105649	-0.000105649	0.022969027
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.004578586	0.000794885	-0.000794885	0.172814501
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.004578586	0.000027887	0.000000000	0.006090809
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001346200	0.1346%	0.004578586	0.000006163	-0.000006163	0.001340037
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001690858	0.1691%	0.004578586	0.000007741	-0.000007741	0.001683117
66.45 CO SANIT DIST NO 14 OPERATING	0.026580530	2.6581%	0.004578586	0.000121701	-0.000121701	0.026458829
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.004578586	0.000004283	-0.000004283	0.000931377
186.01 CITY-LANCASTER TD #1 RP 6	0.063636425	6.3636%	0.004578586	0.000291364	-0.000291364	0.063345061
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.004578586	0.000086849	-0.000086849	0.018881778
400.00 EDUCATIONAL REV AUGMENTATION FD	0.065863278	6.5863%	0.004578586	0.000301560	Exempt	0.065863278
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004578586	0.000598997	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.004578586	0.000006412	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.004578586	0.000012726	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.004578586	0.000251561	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010525309	1.0525%	0.004578586	0.000048191	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.004578586	0.000003819	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.004578586	0.000442570	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.004578586	0.000001626	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.004578586	0.000216823	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.004578586	0.000122889	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.002571412
Total	1.000000000	100.0000%		0.004578586	-0.002571412	1.000000000

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