BOARD OF SUPERVISORS | Hilda L. Solis First District | Holly J. Mitchell Second District | Lindsey P. Horvath Third District | Janice Hahn Fourth District | Kathryn Barger Fifth District

Chief Executive Office.

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

CHIEF EXECUTIVE OFFICER
Joseph M. Nicchitta

"To Enrich Lives Through Effective and Caring Service"

October 06, 2026

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

24 September 6, 2026

EDWARD YEN
EXECUTIVE OFFICER

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

Dear Supervisors:

JOINT RESOLUTION BETWEEN THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, AND AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY; THE CITY COUNCIL OF THE CITY OF LANCASTER; AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF UNINCORPORATED TERRITORY KNOWN AS REORGANIZATION NO. 2025-02 TO THE CITY OF LANCASTER (FIFTH DISTRICT) (3-VOTES)

SUBJECT

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

IT IS RECOMMENDED THAT THE BOARD:

1. Find that the proposed Joint Resolution, with associated actions, is not subject to the provisions of the California Environmental Quality Act (CEQA) pursuant to Public Resources Code Section 21167.3.

2. Adopt the enclosed Joint Resolution between the Board of Supervisors (Board), as the governing body of the County, Consolidated Fire Protection District, the County Waterworks District No. 40,

Antelope Valley and on behalf of the LA County Library and Road District No. 5; the City Council of the City; and the Board of Directors of the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Cemetery District, the Antelope Valley Resource Conservation District, and the Antelope Valley East Kern Water Agency (collectively Districts), based on the negotiated exchange of property tax revenue as a result of the proposed Reorganization No. 2025-02, to annex approximately 612± acres of uninhabited territory to the City and would annex and modify the service responsibility of the City, the Antelope Valley Mosquito and Vector Control District, the County Waterworks District No. 40, Antelope Valley, and the County Sanitation District No. 14 of Los Angeles County.

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

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The City applied to the Local Agency Formation Commission (LAFCO) for the County to annex the unincorporated territory. The territory to be annexed consists of 612± acres of uninhabited territory to the City and would annex and modify the service responsibility of the City, Antelope Valley Mosquito and Vector Control District, County Waterworks District No. 40, Antelope Valley, and County Sanitation District No. 14 of Los Angeles County, located northeast of the intersection of Avenue J and 50th Street East, adjacent to the City. The annexation will help facilitate the development of housing and sustainable energy production for the region. A solar development is considered under the environmental review of the proposed annexation and would be submitted for entitlement review following completion of the annexation. The remaining property would be zoned for rural residential uses similar in nature to current allowable land uses.

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

The City Council of the City, and the Board of Directors of the Districts, have adopted the Joint Resolution based on the negotiated exchange of property tax revenue resulting from the proposed annexation of unincorporated territory to the City.

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 Waterworks District No. 40, Antelope Valley, and on behalf of the LA County Library and Road District No. 5, must adopt the Joint Resolution.

Implementation of Strategic Plan Goals

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

FISCAL IMPACT/FINANCING

The adopted Joint Resolution will transfer $2,603 in base property tax revenue from the County General Fund to the City and will allocate a share of the annual property tax increment in the affected Tax Rate Area from the County to the City, as contained in the Joint Resolution. The adjustment to the County's base will be made in the fiscal year following the filing of the statement of boundary change for Reorganization No. 2025-02 with the California State Board of Equalization.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

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

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 Joint Resolution. The City Council of the City and the Board of Directors of the Districts have adopted the negotiated Joint Resolution, as required by section 99 of the R&T Code.

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

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

ENVIRONMENTAL DOCUMENTATION

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

Some of the actions contemplated by the proposed Joint Resolution were considered as a part of the Mitigated Negative Declaration prepared and adopted by the City Planning Commission, as lead agency, on September 15, 2025. The County as a responsible agency is relying on said Mitigated Negative Declaration for these actions pursuant to Public Resources Code Section 21167.3.

The City's Mitigated Negative Declaration for which the County relies on can be found at: https://www.cityoflancasterca.org/our-city/departments-services/development-services/planning/environmental-review.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

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

CONCLUSION

At such time as the Board adopts the enclosed Joint Resolution, please provide an adopted copy of this letter and a copy of the signed Joint Resolution to LAFCO Executive Officer, Paul A. Novak by email at pnovak@lalafco.org; one adopted copy of this letter and a copy of the signed Joint Resolution to the Chief Executive Office – Budget and Operations Management Branch – Annexations and Financing Districts; and one adopted copy of this letter and a copy of the signed Joint Resolution to the Auditor-Controller – Property Tax Apportionment Division.

Respectfully submitted,

Joseph M. Nicchitta

Chief Executive Officer

JMN:JG:MM
RM:DC:gl

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

ENCLOSURE

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS, AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY, AND THE CITY COUNCIL OF THE CITY OF LANCASTER, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE ANTELOPE VALLEY CEMETERY DISTRICT, THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE ANTELOPE VALLEY EAST KERN WATER AGENCY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF TERRITORY KNOWN AS REORGANIZATION 2025-02 TO THE CITY OF LANCASTER

WHEREAS, the City of Lancaster (City) initiated proceedings with the Local Agency Formation Commission for Los Angeles County (LAFCO) for the annexation of territory identified as Reorganization 2025-02 to the City;

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

WHEREAS, the area proposed for annexation is located northeast of the intersection of Avenue J and 50th Street East, adjacent to the City. Approximately 612± acres of uninhabited territory are to be annexed into the City and would also annex and modify the service responsibility of the City, Antelope Valley Mosquito and Vector Control District, Los Angeles County Waterworks District No. 40, Antelope Valley, and County Sanitation District No. 14 of Los Angeles County.

WHEREAS, the Board of Supervisors of the County of Los Angeles (County), as governing body of the County, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Waterworks District No. 40, Antelope Valley, and on behalf of Road District #5 and the Los Angeles County Library; the City Council of the City of Lancaster; and the governing bodies of the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Cemetery District, the Antelope Valley Resource Conservation District, and the Antelope Valley East Kern Water Agency, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation of the unincorporated territory identified as Reorganization 2025-02, annexation to the City of Lancaster, the Antelope Valley Mosquito and Vector Control District, the Los Angeles County Waterworks District No. 40, Antelope Valley, and the County Sanitation District No. 14 of Los Angeles County, is as set forth below.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenue between the County and the City, resulting from Reorganization 2025-02 is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, Two Thousand, Six Hundred, and Three Dollars ($2,603) in base property tax revenue shall be transferred from the County to the City of Lancaster.

For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratio of annual property tax increment attributable to the Tax Rate Area in the Reorganization 2025-02 territory shall be transferred from the County to the City of Lancaster as shown below and the County's share shall be reduced accordingly:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Lancaster
3435	0.056551417

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratio of annual property tax increment attributable to the Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the County and affected agencies to the Antelope Valley Mosquito Vector Control District (AVMVCD) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the AVMVCD
3435	0.000383967

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40, Antelope Valley (LACWD#40 AV) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 AV	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 AV
3435	0.002587663	3834	0.002483744

5. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40 ACO Fund (LACWD#40 ACO) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 ACO Fund	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 ACO Fund
3435	0.002396156	3834	0.002299927

6. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, property tax revenue received by the County Road District No. 5, attributable to Reorganization 2025-02, shall be transferred to the County, and the County Road District No. 5 share in the annexation area shall be reduced to zero.

7. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the County and affected agencies to the County Sanitation District No. 14 of Los Angeles County (CSD#14) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the SanDist#14	Tax Rate Area	Annual Tax Increment Ratio Transfer to the SanDist#14
3435	0.003135986	3834	0.003010045

8. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers, or the data used to perform those calculations, are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year

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

AYES: Council Members Castellanos, Mann, White, Vice Mayor Hughes-Leslie

ABSENT: Mayor Parris

NOES: None

ABSTAIN: None

Lauren M. Hughes-Leslie FOR
Mayor
City of Lancaster, California

ATTEST:

Andrea Alexander
City Clerk
City of Lancaster

APPROVED AS TO FORM:

City Attorney
City of Lancaster

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(Signed in Counterpart)

RESOLUTION NO. 26-28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA APPROVING THE TAX TRANSFER RESOLUTION FOR LANCASTER REORGANIZATION NO. 2025-02 AND APPROVING ANNEXATION NO. 24-001 ANNEXING 638 ACRES FROM UNINCORPORATED LOS ANGELES COUNTY INTO THE CITY OF LANCASTER

WHEREAS, the subject property is approximately 638 acres generally bound by Avenue I, Avenue J, 50th Street East, and 60th Street East and identified in Exhibit 1; and

WHEREAS, on July 9, 2024, the City of Lancaster City Council authorized the filing of annexation application for 638 acres from unincorporated Los Angeles County to the City of Lancaster;

WHEREAS, the annexation application was filed with the Local Area Formation Commission (LAFCO) of Los Angeles County on July 2, 2025; and

WHEREAS, the City of Lancaster wishes to enter into a Tax Transfer Resolution with Los Angeles County for Lancaster Reorganization 2025-02; and

WHEREAS, staff has performed the necessary investigations, prepared a written report and recommended approval of the annexation; and

WHEREAS, public notice was provided, as required by law, and a public hearing was held by the Planning Commission on September 15, 2025; and

WHEREAS, the Planning Commission recommended the approval of the annexation.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LANCASTER, DOES HEREBY RESOLVE, DETERMINE AND ORDER, AS FOLLOWS:

1. That the foregoing Recitals are true, correct and a substantive part of this Resolution.

2. The City Council hereby approves ANX No. 24-001 to annex 638 acres from unincorporated Los Angeles County to the City of Lancaster.

3. The City Council hereby approves the Tax Transfer Resolution for Lancaster Reorganization No. 2025-02.

4. This resolution shall take effect immediately upon its passage.

PASSED, APPROVED and ADOPTED this 26th day of May 2026, by the following vote:

AYES: Council Members Castellanos, Mann, White, Vice Mayor Hughes-Leslie

NOES: None

ABSTAIN: None

ABSENT: Mayor Parris

ATTEST:

ANDREA ALEXANDER, CMC
City Clerk
City of Lancaster

APPROVED:

FOR
R. REX PARRIS
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF LANCASTER)

CERTIFICATION OF RESOLUTION
CITY COUNCIL

I, _____, _____ City of Lancaster, California, do hereby certify that this is a true and correct copy of the original Resolution No. 26-28, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this _____day of _____, _____.

(seal)

_____

The foregoing resolution was on the 6th day of October, 2026, 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 Karla Aguilar
Deputy

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By
Deputy

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 26 day of MARCH, 202_ by the following vote:

AYES: 4 ABSENT: 1

NOES: 0 ABSTAIN: 0

Antelope Valley Mosquito and Vector Control District

Leann Verdich
Signature

Leann Verdick, DM
Print Name and Title

ATTEST:

Secretary

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 9th day of April, 2026 by the following vote:

AYES: Two (2) ABSENT: One (1)

NOES: None ABSTAIN: None

County Sanitation District No. 14 of Los Angeles County

Signature

Marvin Crist, Chairperson
Print Name and Title

ATTEST:

Secretary

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(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 13th day of May, 2026 by the following vote:

AYES: ABSENT:

NOES: ABSTAIN:

Antelope Valley Cemetery District

X _____
Signature

David Owens, Chairman of the Board.
Print Name and Title

ATTEST:

_____
Secretary

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 27 day of March, 2026 by the following vote:

AYES: Mann, Deason, Pena, Rankin, ABSENT: Ø

NOES: Ø ABSTAIN: Ø

Antelope Valley Resource Conservation District

Signature

NEAL A. WEISSBERGER, President
Print Name and Title

ATTEST:

Secretary

(Signed in Counterpart)

PASSED, APPROVED AND ADOPTED this 14th day of April, 2026 by the following vote:

AYES: 7 ABSENT: 0

NOES: 0 ABSTAIN: 0

Antelope Valley East Kern Water Agency

Signature

Vice-President of The Board of Directors

Gary Van Dam

Print Name and Title

ATTEST:

Secretary

R-26-05
4-14-26

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(Signed in Counterpart)

Los Angeles County

Lancaster Annexation 2025-02

City of Lancaster and Unincorporated Antelope Valley

Lancaster Proposed Annexation No. 2025-02

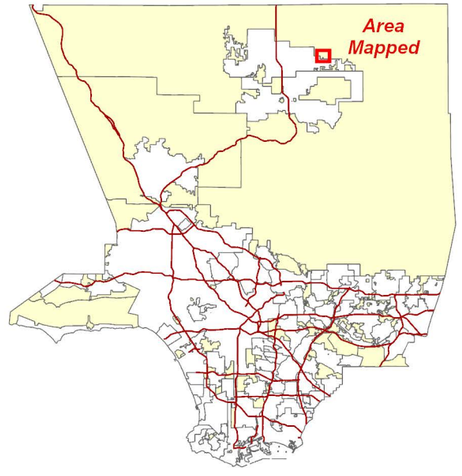
Proposed Annexation Area Buffer (50 Feet)

Assessor Parcel

City / Unincorporated Boundary (Main Map)

Unincorporated Area (Inset Map)

Imagery Source:
LARIAC7-02 (2023 AccuPlus Winter Countywide RGB Ortho)



LOS ANGELES COUNTY
Dept. of Regional Planning
320 W. Temple St., 13th Floor
Los Angeles, CA 90012

Feet
0 600 1,200

Prepared by DRP GIS Section / August 2025