

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS
OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE
BOARD OF DIRECTORS OF 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 40-140 (4-203), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2008-13, TO 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 on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of 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, 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 40-140 (4-203) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and 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 40-140 (4-203) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2015, 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 40-140 (4-203) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-140 (4-203).
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, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2015, by the following vote:

AYES:

NOTES:

ABSTAIN:

ABSENT:

APPROVED:

R. REX PARRIS
Mayor
City of Lancaster

ATTEST:

BRITT AVRIT, CMC
City Clerk
City of Lancaster

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
 Account No. 047.04
 TRA: 15176
 Effective Date: July 1, 2015
 Annexation Number: 40-140(4-203), LAFCO 2008-13

Waterworks District # 40, Antelope Valley 0.006042287
 Based on their 2014-15 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	0.378168290	37.8166%	0.006042287	0.002284989	-0.002315981	0.375850309
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006042287	0.000000847	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035615922	3.5616%	0.006042287	0.000215202	-0.000215202	0.035400720
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177327651	17.7328%	0.006042287	0.001071465	-0.001071465	0.176256186
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.006042287	0.000030145	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001950628	0.1951%	0.006042287	0.000011786	-0.000011786	0.001938842
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455318	0.2455%	0.006042287	0.000014836	-0.000014836	0.002440482
66.45 CO SANIT DIST NO 14 OPERATING	0.004662078	0.4662%	0.006042287	0.000028170	-0.000028170	0.004633908
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154333	0.1154%	0.006042287	0.000006975	-0.000006975	0.001147358
186.01 CITY-LANCASTER TD #1 RP 6	0.067136163	6.7136%	0.006042287	0.000405656	-0.000405656	0.066730507
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023402633	2.3403%	0.006042287	0.000141405	-0.000141405	0.023261228
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006042287	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006042287	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006042287	0.000010509	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006042287	0.000020858	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006042287	0.000442795	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.006042287	0.000065521	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006042287	0.000006353	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006042287	0.000725342	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.006042287	0.000002665	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.006042287	0.000355359	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006042287	0.000201408	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006042287	0.000000000	0.000000000	0.004211475
Total	1.000000000	100.0000%		0.006042287	-0.004211475	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).
- (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. 51.75
 TRA: 15176
 Effective Date: July 1, 2015
 Annexation Number: 40-140(4-203), LAFCO 2008-13

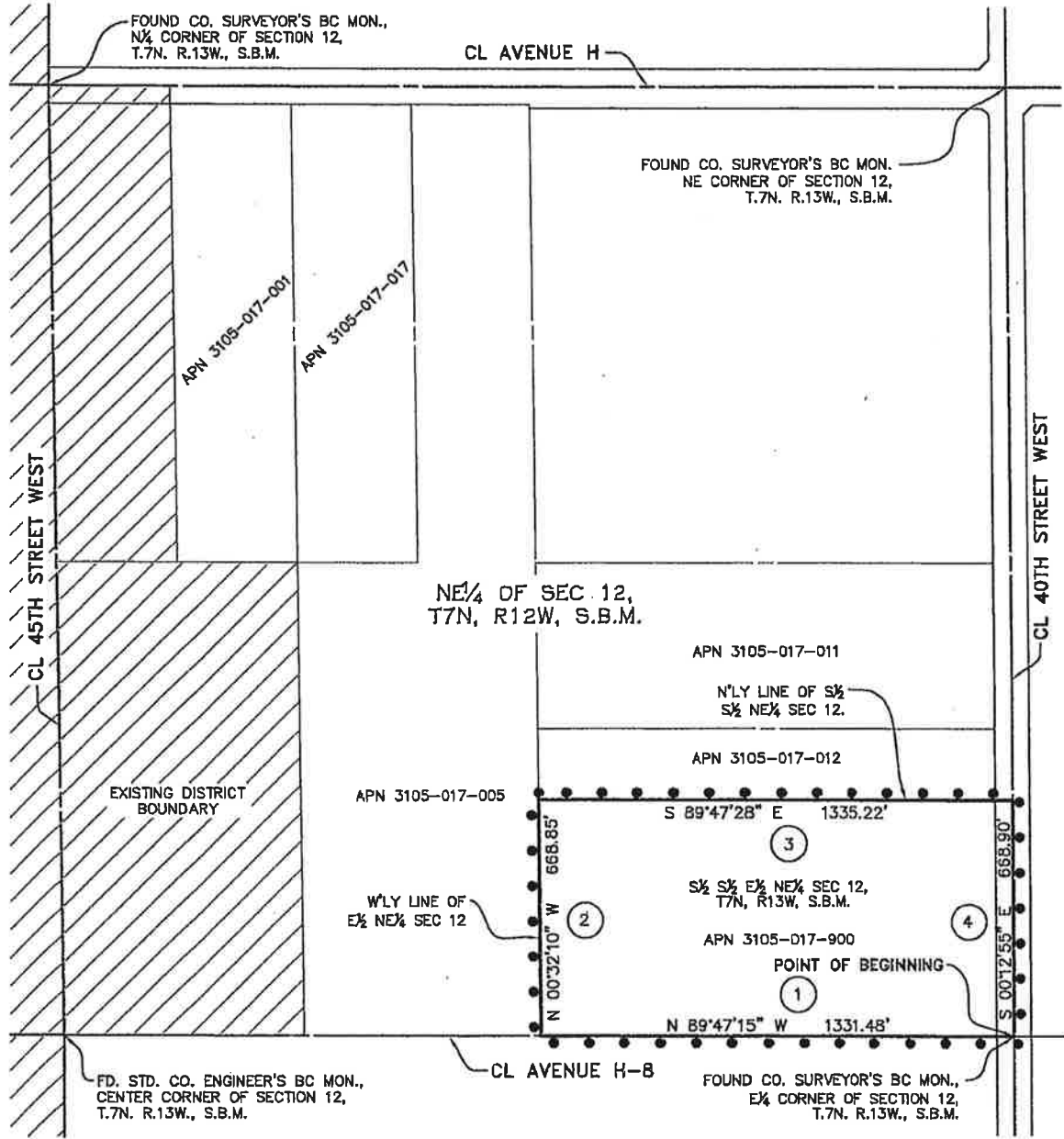
Waterworks District # 40, ACO FUND 0.005966381
 Based on their 2014-15 Tax Sharing Ratios

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	0.377745143	37.7745%	0.005966381	0.002253771	-0.002281861	0.375463281
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.005966381	0.000000837	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035194775	3.5195%	0.005966381	0.000209985	-0.000209985	0.034984789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176908504	17.6907%	0.005966381	0.001055492	-0.001055492	0.175851012
7.31 L A C FIRE-FFW	0.004567802	0.4568%	0.005966381	0.000027253	0.000000000	0.004567802
47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY	0.004211475	0.4211%	0.005966381	0.000025127	-0.000025127	0.004186348
53.30 LANCASTER CEMETERY DISTRICT	0.001529481	0.1529%	0.005966381	0.000009125	-0.000009125	0.001520355
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002034171	0.2034%	0.005966381	0.000012137	-0.000012137	0.002022034
66.45 CO SANIT DIST NO 14 OPERATING	0.004240931	0.4241%	0.005966381	0.000025303	-0.000025303	0.004215627
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000733186	0.0733%	0.005966381	0.000004374	-0.000004374	0.000728811
186.01 CITY-LANCASTER TD #1 RP 6	0.066715016	6.6715%	0.005966381	0.000398047	-0.000398047	0.066316968
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022981486	2.2981%	0.005966381	0.000137116	-0.000137116	0.022844369
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.005966381	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.005966381	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.005966381	0.000010377	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.005966381	0.000020595	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.005966381	0.000437233	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.005966381	0.000084698	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.005966381	0.000008273	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.005966381	0.000716230	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.005966381	0.000002632	Exempt	0.000441076
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.058812067	5.8812%	0.005966381	0.000350895	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.005966381	0.000198878	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.005966381	0.000000000	0.000000000	0.004158569
Total	1.000000000	100.0000%		0.005966381	-0.004158569	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.
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- (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.

EXHIBIT B

**ANNEXATION 40-140 (4-203)
TO LOS ANGELES COUNTY WATERWORKS DISTRICT 40
ANTELOPE VALLEY**



- LEGEND:**
- PROPOSED ANNEXATION BOUNDARY
 - ① COURSE NUMBERS
 - ////// EXISTING DISTRICT BOUNDARY

NOTE: DISTANCES AND COORDINATES SHOWN
ARE U.S. SURVEY FEET ON GROUND
CONTAINS ±20.47 ACRES



1031 West Lancaster Boulevard, Lancaster, CA 93534
Phone: (661) 949-6676 Fax: (661) 945-7592



SCALE: 1"=300'



**VICINITY MAP
(CITY OF LANCASTER)** NOT TO SCALE

