

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 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 40-128 (4-192), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2008-04, 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 Library; and County of Los Angeles Consolidated Fire Protection District; 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 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 40-128 (4-192) 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 Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito and Vector Control District; 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 40-128 (4-192) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, 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 40-128 (4-192) 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 40-128 (4-192).
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 _____, 2008, by the following vote:

AYES:

NOTES:

ABSTAIN:

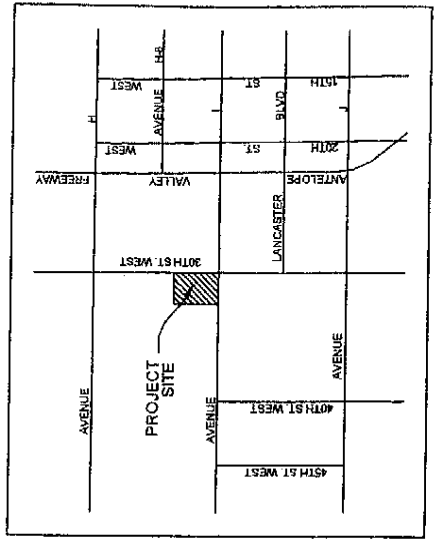
ABSENT:

R. Rex Parris, Mayor
City of Lancaster

ATTEST:

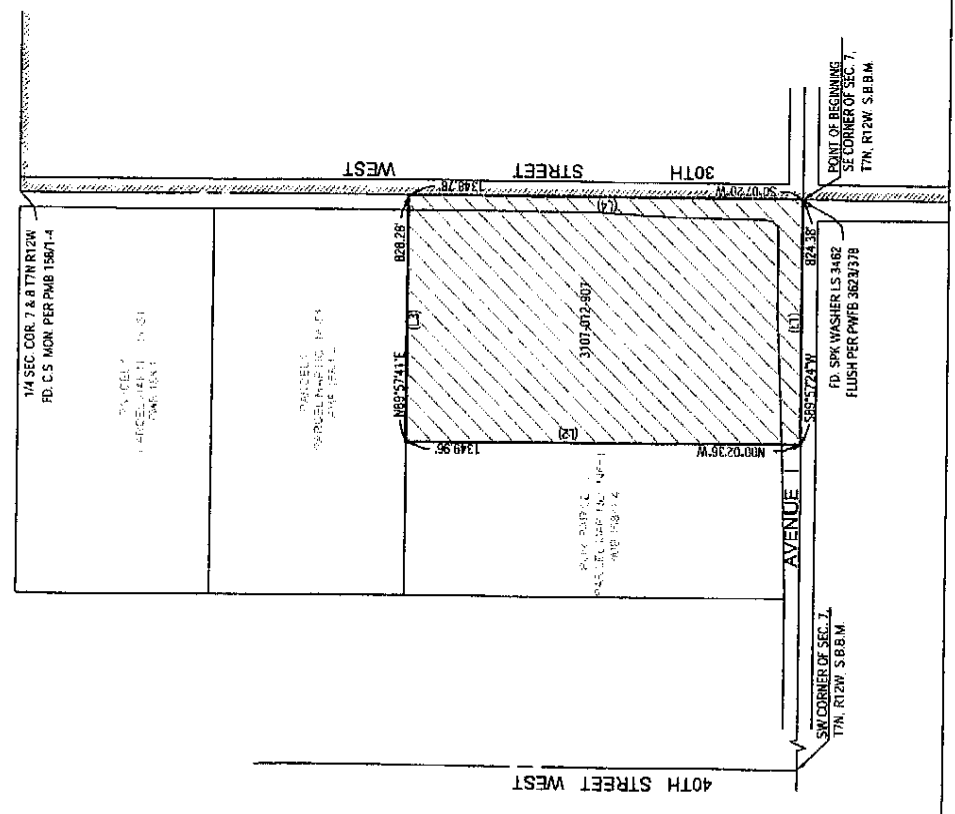
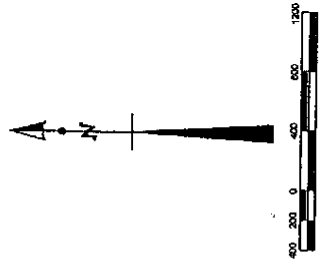
Gerri K. Bryan, CMC, City Clerk
City of Lancaster

ANNEXATION NO. 40-128(4-192), LAFCO 2008-04 TO THE LOS ANGELES COUNTY
 WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY



LEGEND:

- ANNEXATION AREA
 25.60 ± ACRES
- EXISTING DISTRICT BOUNDARY



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
 Account No. 047.04
 TRA: 5878
 Effective Date: July 1, 2009
 Annexation Number: 40-128(4-192), LAFCO 2008-04

Waterworks District # 40, Antelope Valley
 Based on their 2007-08 Tax Sharing Ratios

| Acct 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 | 0.442691920 | 44.2692% | 0.005738766 | 0.002540505 | -0.002577959 | 0.440113961 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000116181 | 0.0116% | 0.005738766 | 0.000000667 | 0.000000000 | 0.000116181 |
| 3.01 L A COUNTY LIBRARY | 0.029684283 | 2.9684% | 0.005738766 | 0.000170351 | -0.000170351 | 0.029513932 |
| 7.30 CONSOL. FIRE PRO. DIST. OF L.A. CO. | 0.178521741 | 17.8522% | 0.005738766 | 0.001024495 | -0.001024495 | 0.177497246 |
| 7.31 L A C FIRE-FFW | 0.006410165 | 0.6410% | 0.005738766 | 0.000036786 | 0.000000000 | 0.006410165 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001625887 | 0.1626% | 0.005738766 | 0.000009331 | -0.000009331 | 0.001616556 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002046476 | 0.2046% | 0.005738766 | 0.000011744 | -0.000011744 | 0.002034732 |
| 68.05 ANTELOPE VY RESOURCE CONSERV DIST | 0.000962227 | 0.0962% | 0.005738766 | 0.000005522 | -0.000005522 | 0.000956705 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067588245 | 6.7588% | 0.005738766 | 0.000387873 | -0.000387873 | 0.067200372 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.019505127 | 1.9505% | 0.005738766 | 0.000111935 | -0.000111935 | 0.019393192 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001439932 | 0.1440% | 0.005738766 | 0.000008263 | Exempt | 0.001439932 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.002857797 | 0.2858% | 0.005738766 | 0.000016400 | Exempt | 0.002857797 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.060669275 | 6.0669% | 0.005738766 | 0.000348167 | Exempt | 0.060669275 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.008977427 | 0.8977% | 0.005738766 | 0.000051519 | Exempt | 0.008977427 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000870385 | 0.0870% | 0.005738766 | 0.000004995 | Exempt | 0.000870385 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.099382585 | 9.9383% | 0.005738766 | 0.000570333 | Exempt | 0.099382585 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000365094 | 0.0365% | 0.005738766 | 0.000002095 | Exempt | 0.000365094 |
| 717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD. | 0.048689311 | 4.8689% | 0.005738766 | 0.000279417 | Exempt | 0.048689311 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.027595942 | 2.7596% | 0.005738766 | 0.000158367 | Exempt | 0.027595942 |
| 047.04 Waterworks Dist # 40 ANTELOPE VALLEY | 0.000000000 | 0.0000% | 0.005738766 | 0.000000000 | 0.000000000 | 0.004299210 |
| Total | 1.000000000 | 100.0000% | | 0.005738766 | -0.004299210 | 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.

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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 - ACO FUND
 Account No. 51.75
 TRA: 5878
 Effective Date: July 1, 2009
 Annexation Number: 40-128(4-192), LAFCO 2008-04

Waterworks District # 40, ACO FUND
 Based on their 2007-08 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 |
|---|-----------------------------|------------------------------|-------------------------------|---|----------------------------------|-------------------------------------|
| 0.005546063 | | | | | | |
| 1.05 LOS ANGELES COUNTY GENERAL | 0.440113961 | 44.0114% | 0.005546063 | 0.002440900 | -0.002477095 | 0.437636866 |
| 1.20 L.A. COUNTY ACCUM CAP OUTLAY | 0.000116181 | 0.0116% | 0.005546063 | 0.000000844 | 0.000000000 | 0.000116181 |
| 3.01 L A COUNTY LIBRARY | 0.029513932 | 2.9514% | 0.005546063 | 0.000163686 | -0.000163686 | 0.029350246 |
| 7.30 CONSOL. FIRE PRO. DIST. OF L.A. CO. | 0.177497246 | 17.7497% | 0.005546063 | 0.000984411 | -0.000984411 | 0.176512836 |
| 7.31 L A C FIRE-FFW | 0.006410165 | 0.6410% | 0.005546063 | 0.000035551 | 0.000000000 | 0.006410165 |
| 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE | 0.004299210 | 0.4299% | 0.005546063 | 0.000023844 | -0.000023844 | 0.004275366 |
| 53.30 LANCASTER CEMETERY DISTRICT | 0.001616556 | 0.1617% | 0.005546063 | 0.000008966 | -0.000008966 | 0.001607591 |
| 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR | 0.002034732 | 0.2035% | 0.005546063 | 0.000011285 | -0.000011285 | 0.002023447 |
| 68.05 ANTELOPE VY RESOURCE CONSER DIST | 0.000956705 | 0.0957% | 0.005546063 | 0.000005306 | -0.000005306 | 0.000951399 |
| 186.01 CITY-LANCASTER TD #1 RP 6 | 0.067200372 | 6.7200% | 0.005546063 | 0.000372698 | -0.000372698 | 0.066827674 |
| 300.10 ANTELOPE VY.-EAST KERN WATER AGY | 0.019393192 | 1.9393% | 0.005546063 | 0.000107556 | -0.000107556 | 0.019285636 |
| 400.00 EDUCATIONAL REV AUGMENTATION FD | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | Exempt | 0.000000000 |
| 400.01 EDUCATIONAL AUG FD IMPOUND | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | Exempt | 0.000000000 |
| 400.15 COUNTY SCHOOL SERVICES | 0.001439932 | 0.1440% | 0.005546063 | 0.000007986 | Exempt | 0.001439932 |
| 400.21 CHILDREN'S INSTIL TUITION FUND | 0.002857797 | 0.2858% | 0.005546063 | 0.000336476 | Exempt | 0.002857797 |
| 529.01 LANCASTER SCHOOL DISTRICT | 0.060669275 | 6.0669% | 0.005546063 | 0.000336476 | Exempt | 0.060669275 |
| 529.06 CO.SCH.SERV.FD.- LANCASTER | 0.008977427 | 0.8977% | 0.005546063 | 0.000049789 | Exempt | 0.008977427 |
| 529.07 DEV CTR HDCPD MINOR LANCASTER | 0.000870385 | 0.0870% | 0.005546063 | 0.000004827 | Exempt | 0.000870385 |
| 717.02 ANTELOPE VALLEY UNION HIGH SCH. | 0.099382585 | 9.9383% | 0.005546063 | 0.000551182 | Exempt | 0.099382585 |
| 717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY | 0.000365094 | 0.0365% | 0.005546063 | 0.000002025 | Exempt | 0.000365094 |
| 717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM | 0.048689311 | 4.8689% | 0.005546063 | 0.000270034 | Exempt | 0.048689311 |
| 792.04 ANTELOPE VY.JT. COMMUNITY COLL. | 0.027595942 | 2.7596% | 0.005546063 | 0.000153049 | Exempt | 0.027595942 |
| 051.75 Waterworks Dist # 40 ACO FUND | 0.000000000 | 0.0000% | 0.005546063 | 0.000000000 | 0.000000000 | 0.004154846 |
| Total | 1.000000000 | 100.0000% | 0.005546063 | 0.000000000 | -0.004154846 | 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.
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