

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 40-129 (4-193), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2006-18, 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 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 40-129 (4-193) 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; 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 40-129 (4-193) 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 40-129 (4-193) 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 40-129 (4-193).
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 \_\_\_\_\_, 2009, by the following vote:

AYES:

NOTES:

ABSTAIN:

ABSENT:

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R. Rex Parris, Mayor  
City of Lancaster

ATTEST:

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

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY  
 Account No. 047.04  
 TRA: 11528  
 Effective Date: July 1, 2009  
 Annexation Number: 40-129(4-193), LAFCO 2006-18

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	0.380747337	38.0747%	0.005738766	0.002185020	-0.002214455	0.378532882
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.005738766	0.000000805	0.000000000	0.000140208
3.01	L.A COUNTY LIBRARY	0.035855752	3.5856%	0.005738766	0.000205768	-0.000205768	0.035649984
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	0.004988949	0.4989%	0.005738766	0.000028630	0.000000000	0.004988949
53.30	LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.005738766	0.000011270	-0.000011270	0.001952493
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.005738766	0.000014185	-0.000014185	0.002457666
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.005738766	0.000006669	-0.000006669	0.001155437
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	0.023560221	2.3560%	0.005738766	0.000135207	-0.000135207	0.023425014
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	0.001739312	0.1739%	0.005738766	0.000009982	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.005738766	0.000019810	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.005738766	0.000420552	Exempt	0.073282725
529.06	CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.005738766	0.000062230	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.005738766	0.000006034	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.005738766	0.000688907	Exempt	0.120044361
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.005738766	0.000002531	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HI-ELEM SCH FD.	0.058812067	5.8812%	0.005738766	0.000337509	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.005738766	0.000191291	Exempt	0.033333133
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>		<b>0.000000000</b>	<b>0.0000%</b>	<b>0.005738766</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003999921</b>
<b>Total</b>		<b>1.000000000</b>	<b>100.0000%</b>	<b>0.005738766</b>	<b>0.005738766</b>	<b>-0.003999921</b>	<b>1.000000000</b>

(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 FFV.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

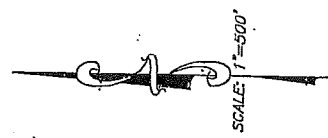
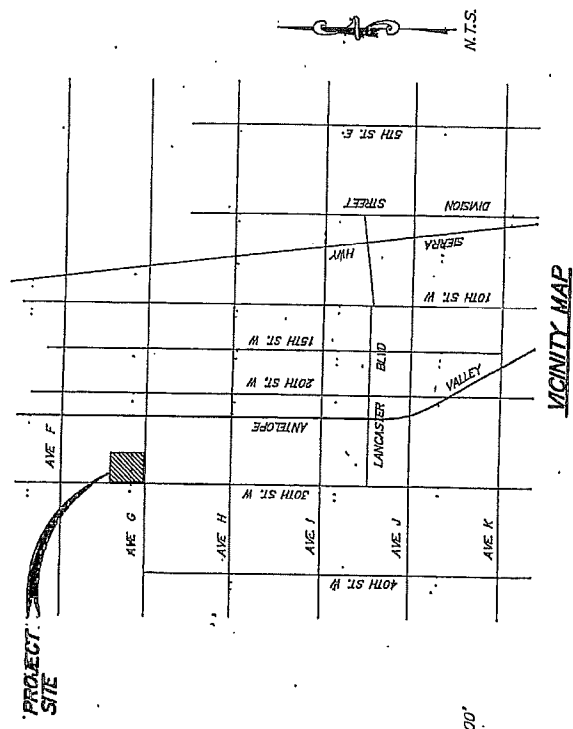
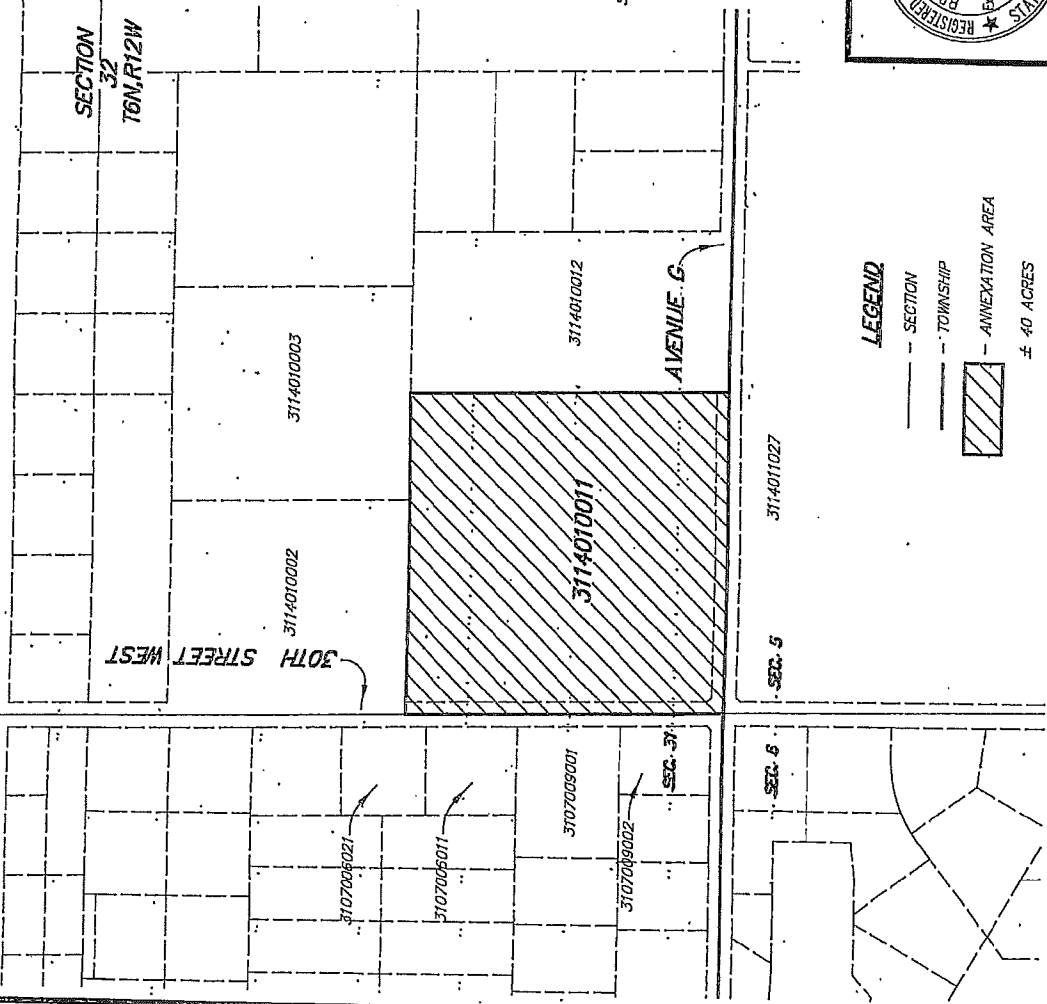
Annexation To: Waterworks District # 40 - ACO FUND  
 Account No. 51.75  
 TRA: 11528  
 Effective Date: July 1, 2009  
 Annexation Number: 40-129(4-193), LAFCO 2006-18

Waterworks District # 40, ACO FUND  
 Based on their 2007-08 Tax Sharing Ratios  
 0.005546063

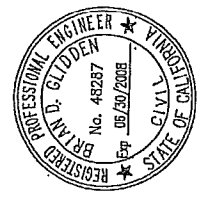
Acct No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378532882	37.8533%	0.005546063	0.002099367	-0.002127814	0.376405068
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.005546063	0.000000778	0.000000000	0.000140208
3.01 L.A COUNTY LIBRARY	0.035649984	3.5650%	0.005546063	0.000197717	-0.000197717	0.035452267
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	0.004988949	0.4989%	0.005546063	0.000027669	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003999921	0.4000%	0.005546063	0.000022184	-0.000022184	0.003977737
53.30 LANCASTER CEMETERY DISTRICT	0.001952493	0.1952%	0.005546063	0.000010829	-0.000010829	0.001941665
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.002457666	0.2458%	0.005546063	0.000013630	-0.000013630	0.002444035
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001155437	0.1155%	0.005546063	0.000006408	-0.000006408	0.001149029
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	0.023425014	2.3425%	0.005546063	0.000129917	-0.000129917	0.023295098
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	0.001739312	0.1739%	0.005546063	0.000009646	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.005546063	0.000019145	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.005546063	0.000406431	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.005546063	0.000060140	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.005546063	0.000005831	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.005546063	0.000665774	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.005546063	0.000002446	Exempt	0.000441076
717.08 ANTELOPE VY.UN.HI.-K.P.-ELEM	0.058812067	5.8812%	0.005546063	0.000326175	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.005546063	0.000184868	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.005546063</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003865607</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.005546063</b>	<b>-0.003865607</b>	<b>1.000000000</b>

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 (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.

ANNEXATION 40-129(4-193) TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY



**LEGEND**  
 --- SECTION  
 --- TOWNSHIP  
 ▨ ANNEXATION AREA  
 ± 40 ACRES



**ARROW ENGINEERING SERVICES**  
 LAS VEGAS OFFICE:  
 2763 S. HIGHLAND DR. #1031  
 LAS VEGAS, NV 89109  
 PHONE: (702) 221-0625

**AES1**  
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LANCASTER OFFICE:  
 42140 TENTH STREET WEST  
 LANCASTER, CA 93534  
 PHONE: (661) 940-0043

SIGNATURE: *Brian D. Glidden* DATE: 6/15/2006

DRAWING NAME: 052070\_WATERWORKS\_EXHIBIT\_PLOT DATE: 6/15/2006