

**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 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 40-171 (4-226), LOCAL AGENCY FORMATION  
COMMISSION DESIGNATION 2025-01, 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 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 40-171 (4-226) 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, 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 40-171 (4-226) 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 40-171 (4-226) 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 40-171 (4-226).
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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PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by  
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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R. Rex Parris, Mayor  
City of Lancaster

ATTEST:

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Secretary

**EXHIBIT "A"**

**ANNEXATION NO. 2025-01 TO THE LOS ANGELES COUNTY**

**WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY**

**GEOGRAPHIC DESCRIPTION**

THAT PORTION OF SECTION 12, TOWNSHIP 7 NORTH, RANGE 13 WEST, OF SAN BERNARDINO MERIDIAN IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA DESCRIBED AS FOLLOWS:

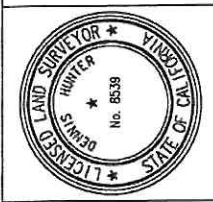
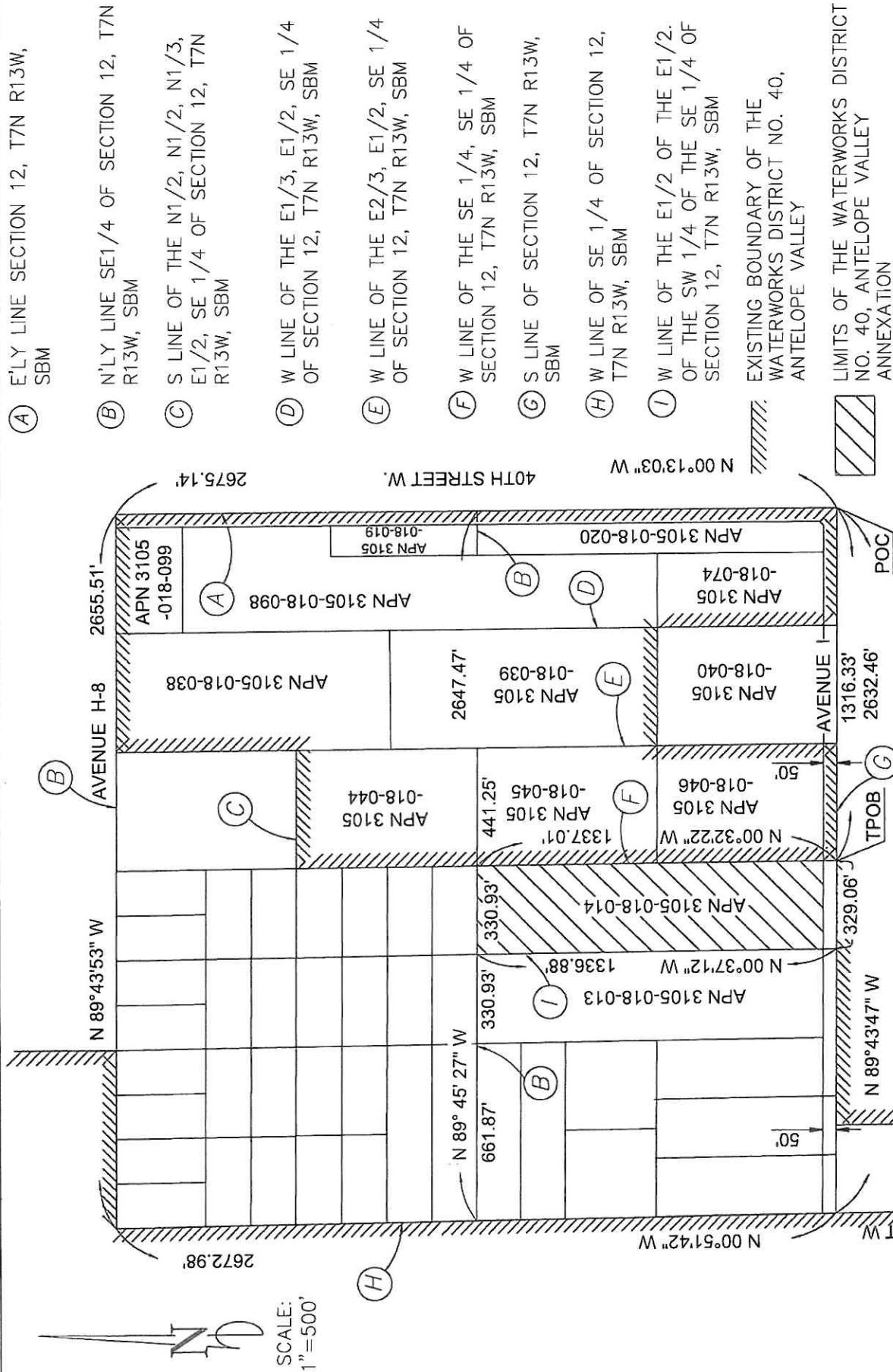
COMMENCING AT THE SOUTHEAST CORNER OF SAID SECTION 12, AS SHOWN ON RECORD OF SURVEY AS FILED IN MAP BOOK 353, PAGE 70 OF RECORD OF SURVEY, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY; SAID CORNER ALSO BEING A CORNER POINT ON THE BOUNDARY OF WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY AS THE SAME EXISTED ON DECEMBER 19, 2024; THENCE,

N 89° 43' 47" W 1,363.33 FEET ALONG THE SOUTH LINE OF SAID SECTION 12 TO THE **TRUE POINT OF BEGINNING (TPOB)**; THENCE,

- L1 N 00° 32' 22" W 1,337.01 FEET ALONG THE WEST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION; THENCE,
- L2 N 89° 45' 27" W 330.93 FEET ALONG THE NORTHERLY LINE OF THE SOUTHEAST QUARTER OF SAID SECTION; THENCE,
- L3 S 00° 37' 12" E 1,336.88 FEET ALONG THE WEST LINE OF THE EAST HALF OF THE EAST HALF OF THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION; THENCE,
- L4 S 89° 43' 47" E 329.06 FEET ALONG THE CENTERLINE OF AVENUE I, ALSO BEING THE SOUTH LINE OF SAID SECTION TO THE **TRUE POINT OF BEGINNING (TPOB)**.

CONSISTING OF APPROXIMATELY 10.127 ACRES

APN 3105-018-013



BUCKEYE SURVEYING & ENGINEERING

2226 BOOTH STREET  
SIMI VALLEY, CA 93065  
Tel: (805) 206-0952  
Fax: (805) 530-2665  
dhunter@buckeyesurvey.com

DENNIS HUNTER PLS 8539 DATE

**EXHIBIT "B"**  
ANNEXATION NO. 2025-01  
TO THE LOS ANGELES  
COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE  
VALLEY

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY GENERAL FUND

Account No. 047.04

TRA: 10218

Effective Date: 7/1/2025

Annexation Number: 40-171

0.004944520

Waterworks District # 40 GENERAL FUND

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	0.197498648	19.7499%	0.004944520	0.000976544	-0.001001904	0.196496744
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.004944520	0.000000693	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.004944520	0.000148644	-0.000148644	0.029913761
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.004944520	0.000882704	-0.000882704	0.177639037
7.31 L A C FIRE-FFW	0.004988949	0.4989%	0.004944520	0.000024667	0.000000000	0.004988949
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.004944520	0.000008548	-0.000008548	0.001720278
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.004944520	0.000010742	-0.000010742	0.002161774
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.004944520	0.000005746	-0.000005746	0.001156360
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.004944520	0.000314786	-0.000314786	0.063348841
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.004944520	0.000116493	-0.000116493	0.023443728
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.004944520	0.000309898	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004944520	0.000646871	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.004944520	0.000008600	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.004944520	0.000017068	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.004944520	0.000362347	Exempt	0.073282725
529.06 CO.SCH.SERV.FD - LANCASTER	0.010843803	1.0844%	0.004944520	0.000053617	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.004944520	0.000005198	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.004944520	0.000593561	Exempt	0.120044361
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000441076	0.0441%	0.004944520	0.000002180	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.004944520	0.000290797	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.004944520	0.000164816	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.002489567
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.004944520</b>	<b>-0.002489567</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). 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:**

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ACO FUND

051.75

10218

7/1/2025

40-171

0.004578586

Waterworks District # 40, ACO FUND

Based on their 2023-24 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	0.197498648	19.7499%	0.004578586	0.000904273	-0.000927756	0.196570892
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.004578586	0.000000641	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.004578586	0.000137643	-0.000137643	0.029924762
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.004578586	0.000817377	-0.000817377	0.177704364
7.31 L A C FIRE-FFW	0.00498949	0.4989%	0.004578586	0.000022842	0.000000000	0.00498949
53.30 ANTELOPE VY CEMETERY DISTRICT	0.001728826	0.1729%	0.004578586	0.000007915	-0.000007915	0.001720911
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.004578586	0.000009947	-0.000009947	0.002162569
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.004578586	0.000005320	-0.000005320	0.001156786
186.01 CITY-LANCASTER FOXFIELD RP	0.063663627	6.3664%	0.004578586	0.000291489	-0.000291489	0.063372138
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023560221	2.3560%	0.004578586	0.000107872	-0.000107872	0.023452349
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062675060	6.2675%	0.004578586	0.000286963	Exempt	0.062675060
400.01 EDUCATIONAL AUG FD IMPOUND	0.130825866	13.0826%	0.004578586	0.000598997	Exempt	0.130825866
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.004578586	0.000007963	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.004578586	0.000015804	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.004578586	0.000335531	Exempt	0.073282725
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010843803	1.0844%	0.004578586	0.000049649	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.004578586	0.000004814	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.004578586	0.000549633	Exempt	0.120044361
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000441076	0.0441%	0.004578586	0.000002019	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058812067	5.8812%	0.004578586	0.000269276	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.004578586	0.000152618	Exempt	0.033333133
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.004578586</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.002305319</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.004578586</b>	<b>-0.002305319</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). 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.