

**STAFF REPORT**  
**City of Lancaster**

CC 4
3/11/2025
TN

Date: March 11, 2025

To: Mayor Parris and City Council Members

From: Patti Garibay, Director - Community Development  
Nicole Jones, Senior Analyst – Community Development

Subject: Tax Sharing Resolution for Proposed Annexation No. 14-461 into Los Angeles County Sanitation District No. 14

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**Recommendation:**

- a. Adopt the Tax Sharing Resolution for proposed Annexation No. 14-461 into Los Angeles County Sanitation District No. 14.
- b. Direct the City Clerk to route three copies of the tax share resolution to the City Attorney and the Mayor for wet signatures.

**G.C. Section 84308:** No

**Fiscal Impact:**

None.

**Background:**

The property owners have requested, in writing, annexation of property (Annexation No. 14-461) into the County Sanitation District No. 14 (District) to receive off-site disposal of sewage. The annexation process requires that a resolution for property tax revenue exchange be adopted by all the affected local agencies before an annexation may be approved. For any jurisdictional change which will result in a special district providing new service not previously provided to an area, the law requires the governing bodies of all local agencies that receive an apportionment of the property tax from the area to determine by resolution the amount of the annual tax increment to be transferred to the special district (Revenue and Taxation Code Section 99.01).

NJ/gb

**Attachment:**

Tax Sharing Resolution for Proposed Annexation No. 14-461 into Los Angeles County Sanitation District No. 14