

Notice and Agenda

REGULAR MEETING — BOARD OF DIRECTORS — COUNTY SANITATION DISTRICT NO. 14

To be held at the ANTELOPE VALLEY TRANSIT AUTHORITY
42210 6th Street West, Lancaster, California

THE DISTRICT MAY TAKE ACTION ON ANY AGENDA ITEM LISTED BELOW

THURSDAY	April 9, 2026	At 11:30 A.M.
Governing Body	Director	Alternate
LANCASTER	PARRIS (Chairperson)	CRIST (Chair pro tem)
PALMDALE	OHLSEN	BISHOP
LOS ANGELES COUNTY	SOLIS	BARGER

1. Pledge of Allegiance
2. Director Compensation
3. Public Comment
4. Approve Minutes of Regular Meeting Held March 12, 2026
5. Approve January 2026 Expenses in Amount of \$2,152,515

Summary: Local District expenses represent costs that are the sole responsibility of the individual District. Allocated expenses represent the District’s proportionate share of expenses made by District No. 2, the Administrative District, on its behalf pursuant to the Joint Administration Agreement. This Agreement provides for the joint administration and technical support for all of the signatory Districts along with the methodology for determining the proportionate costs for each District. A variety of financial reports providing additional context, including payment registers and previously approved budgets, are available on the Districts’ website at lacsds.org/financial-documents. This item is consistent with the Districts’ Guiding Principle of commitment to fiscal responsibility and prudent financial stewardship.

Local District Expenses:	
Operations & Maintenance	\$1,505,223
Capital	287,005
Legal	1,215
Allocated Expenses:	
Joint Administration	177,475
Technical Support	177,628
Legal	3,969
Total Expenses	<u>\$2,152,515</u>

6. Re: Annexation No. 471 to District
 - (a) Adopt Resolution for Making Application to Local Agency Formation Commission (LAFCO) for Annexation; Review, Consider and Find Adequate California Environmental Quality Act (CEQA) Document for Project Underlying Annexation Pursuant to Title 14 of California Code of Regulations Section 15096; and Consent to Waiver of Protest Proceedings
 - (b) Adopt Joint Resolution with County of Los Angeles, Antelope Valley Cemetery District, Antelope Valley Mosquito & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley - East Kern Water Agency, and Quartz Hill Water District Approving and Accepting Negotiated Exchange of Property Tax Revenues Resulting from Annexation

Summary: Annexation No. 471 consists of 83 proposed single-family homes in unincorporated Los Angeles County. Each annexation to the District’s service area requires adoption of two resolutions by the Board. The first resolution authorizes submittal of the annexation application to LAFCO, finds that the corresponding CEQA document approved by the County of Los Angeles is adequate, and consents to a waiver of the LAFCO protest hearing. The second resolution is a joint resolution with agencies that already provide services to the proposed annexation territory, agreeing to the amount of property tax revenue that will be apportioned to the District in accordance with the Revenue and Taxation Code. A data sheet, map, and Notice of Finding are attached. A link to the CEQA document is provided above.

7. Adopt Joint Resolution Approving and Accepting Negotiated Exchange of Property Tax Revenues Resulting from Annexation of L 073-2025 to County Lighting Maintenance District 1687 (Lighting District) Affecting County of Los Angeles, Antelope Valley Cemetery District, Antelope Valley Resource Conservation District, Antelope Valley East Kern Water Agency, and County Sanitation District No. 14 of Los Angeles County

Summary: The Lighting District is proposing to annex territory located within the District's service area. The Revenue and Taxation Code requires that the District and other agencies that are already providing service to the territory, and are receiving property tax revenue, adopt a joint resolution approving the amount of property tax revenue to be apportioned to the agency providing the new service. The apportionment is determined by the Los Angeles County Auditor-Controller. A map prepared by the Los Angeles County Department of Public Works showing the proposed annexation and joint resolution is attached. Staff has determined that adoption of the joint resolution does not constitute a "Project" under the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21065 and Title 14 of the California Code of Regulations ("CEQA Guidelines") Section 15378.

8. Adopt Joint Resolution Approving and Accepting Negotiated Exchange of Property Tax Revenues Resulting from Annexation of Territory Known as Reorganization No. 2025-02 to City of Lancaster (City), Affecting County of Los Angeles, Consolidated Fire Protection District of Los Angeles County, Los Angeles County Waterworks District No. 40, Antelope Valley, City of Lancaster, Antelope Valley Mosquito and Vector Control District, Antelope Valley Cemetery District, Antelope Valley Resource Conservation District, Antelope Valley East Kern Water Agency, and County Sanitation District No. 14

Summary: The City is proposing to annex territory located within the District's service area. The Revenue and Taxation Code requires that the District and other agencies that are already providing service to the territory, and are receiving property tax revenue, adopt a joint resolution approving the amount of property tax revenue to be apportioned to the agency providing the new service. The apportionment is determined by the Los Angeles County Auditor-Controller. A map prepared by the City showing the proposed annexation is attached. Staff has determined that adoption of the joint resolution does not constitute a "Project" under the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21065 and Title 14 of the California Code of Regulations ("CEQA Guidelines") Section 15378.

9. Approve and Order Executed Documents as Follows:

- (a) [*Fourth Amendment to Groundwater and Land Lease Agreement*](#) (Amendment) with Calandri Farms, Inc., (Calandri) for Agricultural Operations Using Groundwater at Lancaster Water Reclamation Plant (WRP) Eastern Agricultural Site (EAS)

Summary: The District leases 1,149 acres of farmland at the Lancaster WRP EAS and 2,850 acre-feet per year of groundwater rights to Calandri for cultivation of crops. The lease runs through 2028 and allows Calandri an additional one-year extension option. In 2024, the City of Lancaster (City) expressed interest in acquiring the land owned by the District at the EAS, including the land leased to Calandri, to develop a solar-to-hydrogen fuel project. The City requested the land not include any encumbrances, such as this lease. Therefore, in late 2024, the District directed Calandri to stop farming in anticipation that the City would acquire the land in 2025, but the ownership transfer has been delayed indefinitely. Calandri has informed the District that it is not economically viable to resume farming and has requested that the farming component of the lease be terminated while retaining the groundwater rights. Additionally, Calandri has requested rights to transfer 50 percent of its 2029 groundwater rights allocation, as permitted under the lease. The proposed Amendment terminates the farming component of the lease effective January 1, 2027, and allows Calandri to transfer 50 percent of its 2029 groundwater rights allocation in 2026. Staff has determined that approval of the Amendment does not constitute a "Project" under the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21065 and Title 14 of the California Code of Regulations ("CEQA Guidelines") Section 15378. This item is consistent with the Districts' Guiding Principle of commitment to continual improvement.

- (b) [*Fourth Amendment to Lease and Recycled Water Agreement*](#) (Amendment) with High Desert Dairy-Van Dam, LLC, (Van Dam) for Agricultural Reuse of Recycled Water on District Property at Lancaster Water Reclamation Plant (WRP) Eastern Agricultural Site (EAS)

Summary: The District leases approximately 2,880 acres of the Lancaster WRP EAS to Van Dam containing 18 center pivot irrigation systems for the cultivation of fodder crops using recycled water from the Lancaster WRP to ensure beneficial reuse of all recycled water not used for municipal reuse purposes. The lease expires on December 31, 2028, and states that the parties may agree to extend the term for an additional two years. Van Dam plans to invest significant capital to plant new alfalfa stands at the leased premises and has requested the two-year extension to recoup its investment. Van Dam has been a reliable partner performing the critical function of recycled water management. The proposed

9. Contd.

Amendment extends the term of the lease by two years, through December 31, 2030. Staff has determined that approval of the Amendment is exempt or otherwise not subject to the provisions of the California Environmental Quality Act (CEQA) pursuant to California Public Resources Code Section 21084 and Title 14 of the California Code of Regulation (“CEQA Guidelines”) Section 15301. This item is consistent with the Districts’ Guiding Principle to maximize use of our assets and resources (recycled water, recyclables, and energy).

- Status Report:** Prior to or during the meeting session, the Chief Engineer and General Manager may update the Directors on various matters concerning the Districts that may be of current interest to the Directors.
- Public Comment:** Members of the public may address the Board of Directors on any item shown on the agenda or matter under the Board’s authority. A “Request to Address Board of Directors” form is available. In compliance with the Americans with Disabilities Act, if you require special assistance need assistance with language translation to participate in this meeting, please contact the Secretary to the Boards’ Office (562) 908-4288, extension 1100. Notification of 48 hours prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.101 et seq. ADA Title II).
- Document Requests:** Links to supporting documents are available online at the time of posting. Agendas and supporting documents or other writings that will be distributed to Board members in connection with matters subject to discussion or consideration at this meeting that are not exempt from disclosure under the Public Records Act are available for inspection following the posting of this agenda at the office of the Secretary to the Boards of Directors located at the Districts’ Joint Administration Building, 1955 Workman Mill Road, Whittier, California, 90601, or at the time of the meeting at the address posted on this agenda.

COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY

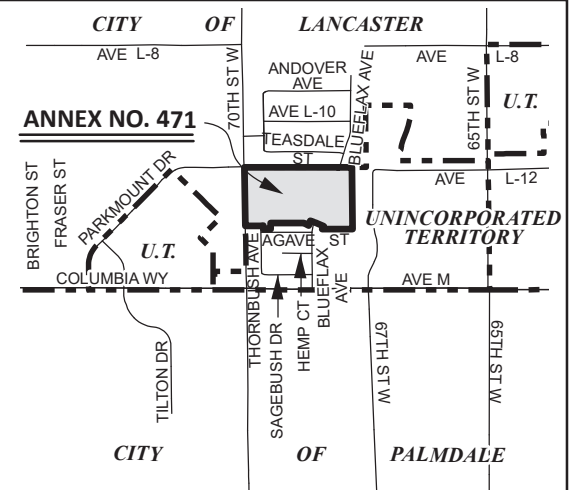
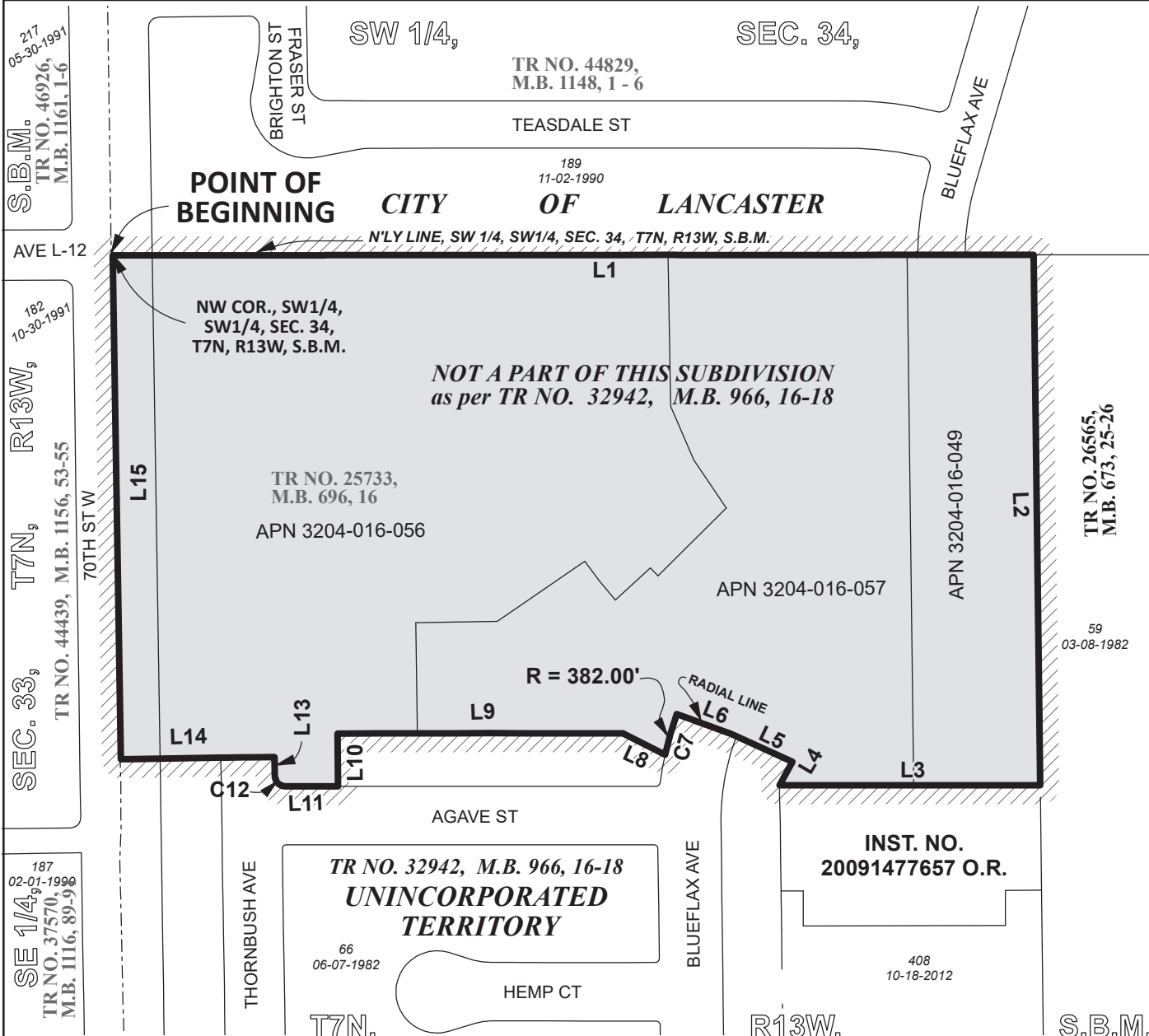
PROPOSED ANNEXATION NO. 471

AGENDA DATE: Resolution Making Application to LAFCO April 9, 2026

LOCATION: Located on the southeast corner of Avenue L12 and 70th Street West, all within Unincorporated Los Angeles County, as shown on the attached map.

PROCESSING FEES:	District	\$ 2,000.00
	Local Agency Formation Commission	7,688.00
	State Board of Equalization	<u>800.00</u>
	Total:	\$ <u>10,488.00</u>

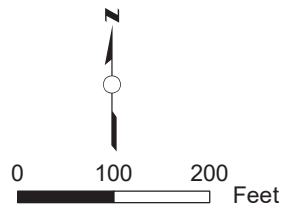
DESCRIPTION & REMARKS: The annexation consists of 83 proposed single-family homes.



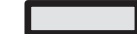




VICINITY MAP
NO SCALE

COURSE DATA

L1	N 89°51'18" E	1165.38'	
L2	S 00°52'04" E	670.39'	
L3	S 89°51'00" W	330.03'	
L4	N 29°06'39" E	33.37'	
L5	N 65°41'36" W	86.63'	
L6	N 69°47'41" W	64.00'	RADIAL LINE
C7	R = 382.00' L = 55.04'		D = 08°15'17"
L8	N 62°57'23" W	67.71'	
L9	S 89°51'19" W	361.28'	
L10	S 01°01'45" E	75.01'	
L11	S 89°51'19" W	67.21'	
C12	R = 13.00' L = 20.22'		D = 89°06'56"
L13	N 01°01'45" W	32.52'	
L14	S 88°58'15" W	195.00'	
L15	N 01°01'45"1 W	637.77'	



**"FOR TAX ASSESSMENT
PURPOSES ONLY"**

Annexation No. 471 shown thus 
 Boundary of Sanitation District No. 14 prior to Annexation No. 471 shown thus 
 City Boundary 
 Prior Annexations shown thus 
 Area of Annexation  16.966 Acres

ANNEX. NO.
(RECORDING DATE)

COUNTY SANITATION DISTRICT NO. 14
 OF LOS ANGELES COUNTY, CA
 OFFICE OF CHIEF ENGINEER
 ROBERT C. FERRANTE
 CHIEF ENGINEER & GENERAL MANAGER
ANNEXATION NO. 471
 TO
 COUNTY SANITATION DISTRICT NO. 14
 Recorded:

NOTICE OF FINDING

ANNEXATION NO. 471 TO COUNTY SANITATION DISTRICT NO. 14

The annexation consists of 83 proposed single-family homes.

1. **BASED UPON REVIEW AND STUDY, I FIND AND CERTIFY THAT:**

- The annexation **is exempt** from the provisions of the California Environmental Quality Act, pursuant to the State CEQA Guidelines,

Section:

Reason:

- The **Negative Declaration** adopted by _____ on _____, is adequate for consideration of the annexation.

- The **Environmental Impact Report** certified by the County of Los Angeles on November 12, 2014, is acceptable for consideration of the annexation.

2. The subject annexation has been set for consideration before the Board of Directors of County Sanitation District No. 14 at their meeting to be held on April 9, 2026, at the time and place as provided for the meeting of said date.
3. The subject annexation and all related documents are on file in the office of the Chief Engineer and General Manager, Los Angeles County Sanitation Districts, 1955 Workman Mill Road, (P.O. Box 4998) Whittier, California and may be examined by any interested person for further particulars. Telephone: (562) 908-4288, extension 2708.



Stan Pegadiotes, P.E.

Section Head

Property Management Section

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES
ACTING IN BEHALF OF

- Los Angeles County General Fund
- Los Angeles County Library
- Los Angeles County Road District #5
- Los Angeles County Consolidated Fire Protection District
- Los Angeles County Waterworks #40 - Antelope Valley
- Los Angeles County Waterworks #40 Aco Fund

THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES
COUNTY, AND THE GOVERNING BODIES OF

- Antelope Valley Cemetery District
- Antelope Valley Mosquito & Vector Control District
- Antelope Valley Resource Conservation District
- Antelope Valley - East Kern Water Agency
- Quartz Hill Water District

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES
RESULTING FROM ANNEXATION TO COUNTY SANITATION DISTRICT NO. 14

"ANNEXATION NO. 471"

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the annexation to County Sanitation District No. 14 entitled Annexation *No. 471*;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues resulting from the annexation of territory to County Sanitation District No. 14 in the annexation entitled Annexation *No. 471* is approved and accepted.

2. For each fiscal year commencing on July 1, 2025, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer to County Sanitation District No. 14 a total of 0.3342086 percent of the annual tax increment attributable to the land area encompassed within Annexation *No. 471* as shown on the attached Worksheet.

3. No additional transfer of property tax revenues shall be made from any other tax agencies to County Sanitation District No. 14 as a result of annexation entitled Annexation *No. 471*.

4. No transfer of property tax increments from properties within a community redevelopment project, which are legally committed to a Community Redevelopment Agency, shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.

5. If at any time after the effective date of this 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.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, and the governing bodies of Antelope Valley Cemetery District, Antelope Valley Mosquito & Vector Control District, Antelope Valley Resource Conservation District, Antelope Valley - East Kern Water Agency, and Quartz Hill Water District, signatory hereto.

COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY

Chairperson, Board of Directors

ATTEST:

Secretary

Date

(SIGNED IN COUNTERPART)

ANNEXATION TO: CO.SANITATION DIST.NO 14 DEBT S.
 ACCOUNT NUMBER: 066.45
 TRA: 11436
 EFFECTIVE DATE: 07/01/2026
 ANNEXATION NUMBER: 14-471 PROJECT NAME: ANNEXATION 14-471
 DISTRICT SHARE: 0.005992260

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.285301919	28.5316 %	0.005992260	0.001709613	-0.001749593	0.283552326
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000106765	0.0106 %	0.005992260	0.000000639	0.000000000	0.000106765
003.01	L A COUNTY LIBRARY	0.021493748	2.1493 %	0.005992260	0.000128796	-0.000128796	0.021364952
005.25	ROAD DIST # 5	0.005883104	0.5883 %	0.005992260	0.000035253	-0.000035253	0.005847851
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.164040695	16.4040 %	0.005992260	0.000982974	-0.000982974	0.163057721
007.31	L A C FIRE-FFW	0.006565413	0.6565 %	0.005992260	0.000039341	0.000000000	0.006565413
047.04	LA CO WATERWORKS #40 ANTELOPE VY	0.011737869	1.1737 %	0.005992260	0.000070336	-0.000070336	0.011667533
051.75	L A CO WATER WKS NO 40 ACO FUND	0.008973357	0.8973 %	0.005992260	0.000053770	-0.000053770	0.008919587
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001259349	0.1259 %	0.005992260	0.000007546	-0.000007546	0.001251803
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001055400	0.1055 %	0.005992260	0.000006324	-0.000006324	0.001049076
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000883911	0.0883 %	0.005992260	0.000005296	-0.000005296	0.000878615
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.017922729	1.7922 %	0.005992260	0.000107397	-0.000107397	0.017815332
300.69	QUARTZ HILL WATER DISTRICT	0.032508796	3.2508 %	0.005992260	0.000194801	-0.000194801	0.032313995
400.00	EDUCATIONAL REV AUGMENTATION FD	0.079265965	7.9265 %	0.005992260	0.000474982	EXEMPT	0.079265965
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424 %	0.005992260	0.000769552	EXEMPT	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001325569	0.1325 %	0.005992260	0.000007943	EXEMPT	0.001325569
400.21	CHILDREN'S INSTIL TUITION FUND	0.002630908	0.2630 %	0.005992260	0.000015765	EXEMPT	0.002630908
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.060001793	6.0001 %	0.005992260	0.000359546	EXEMPT	0.060001793
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.007751402	0.7751 %	0.005992260	0.000046448	EXEMPT	0.007751402

ANNEXATION NUMBER: 14-471

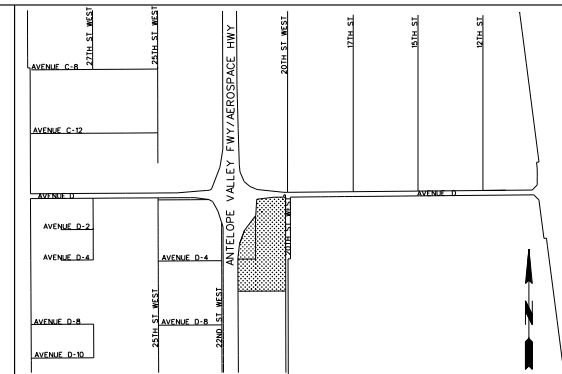
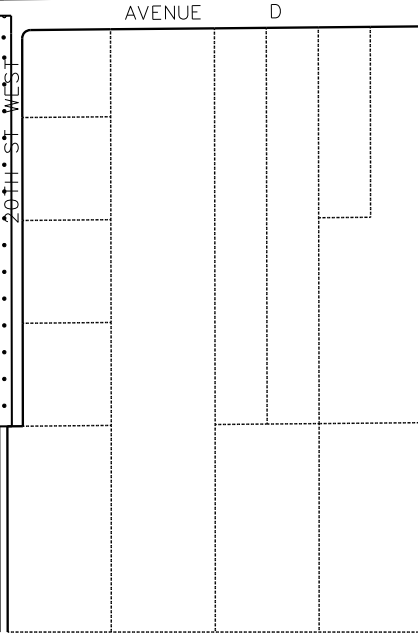
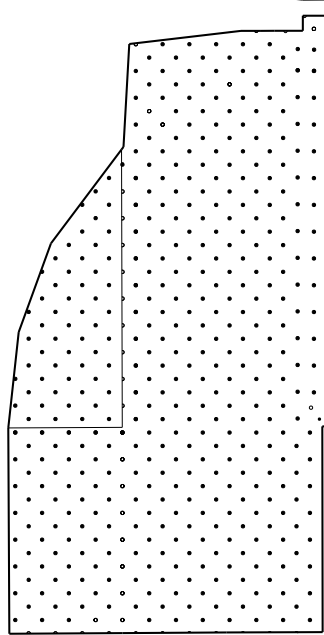
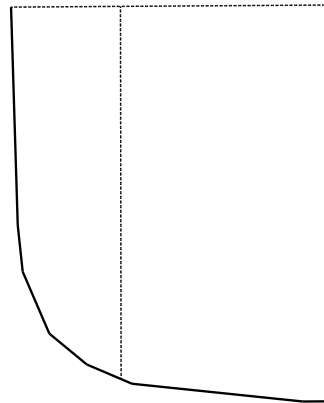
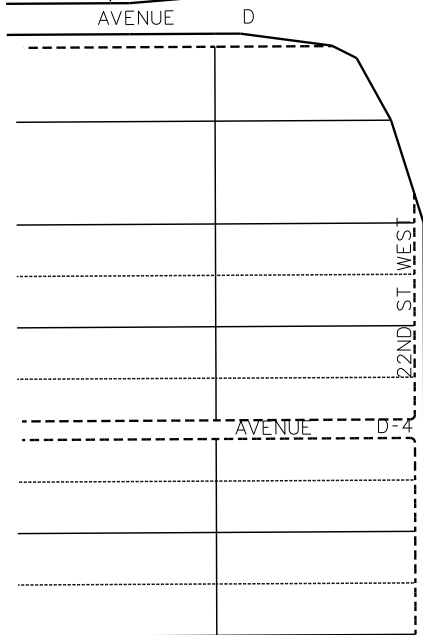
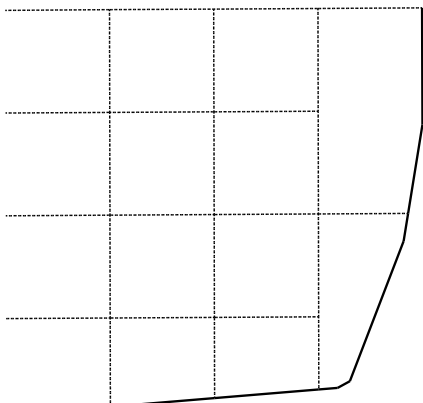
PROJECT NAME: ANNEXATION 14-471

TRA: 11436

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000806917	0.0806 %	0.005992260	0.000004835	EXEMPT	0.000806917
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.091493743	9.1493 %	0.005992260	0.000548254	EXEMPT	0.091493743
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000336309	0.0336 %	0.005992260	0.000002015	EXEMPT	0.000336309
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.044824621	4.4824 %	0.005992260	0.000268600	EXEMPT	0.044824621
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.025405235	2.5405 %	0.005992260	0.000152234	EXEMPT	0.025405235
***066.45	CO.SANITATION DIST.NO 14 DEBT S.	0.000000000	0.0000 %	0.005992260	0.000000000	0.000000000	0.003342086
TOTAL:		1.000000000	100.0000 %		0.005992260	-0.003342086	1.000000000

L 073-2025

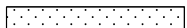
ANTELOPE VALLEY FWY / AEROSPACE HWY



VICINITY MAP
NOT TO SCALE

IRA
17338
APN
3116-008-072
3116-008-040

LEGEND



PROPOSED ANNEXATION AREA



EXISTING LIGHTING MAINTENANCE DISTRICT 1687

PROPOSED ANNEXATION TO COUNTY LIGHTING
MAINTENANCE DISTRICT 1687 AND COUNTY
LIGHTING DISTRICT LLA-1 (UNINCORPORATED ZONE)

LOS ANGELES COUNTY PUBLIC WORKS
TRAFFIC SAFETY AND MOBILITY DIVISION
STREET LIGHTING SECTION

CLMD 1687
NORTH LANCASTER AREA

Prepared By NZ	Sheet 1 of 1	SUP. DISTRICT 5
Recommended By <i>Naomi Zaldana</i>	Date 02/03/2026	Date 02/03/2026
Approved By 	Date 02/03/2026	

**JOINT RESOLUTION OF
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY CEMETERY DISTRICT,
THE BOARD OF DIRECTORS OF THE COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE ANTELOPE
VALLEY RESOURCE CONSERVATION DISTRICT, 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 L 073-2025
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687**

WHEREAS, pursuant to Section 99.01 of the California Revenue and Taxation Code, prior to the effective date 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 must negotiate an exchange of property tax increment 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 the County Lighting Maintenance District (CLMD) 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District, and the Consolidated Fire Protection District of Los Angeles County; the Board of Directors of the Antelope Valley Cemetery District; the Board of Directors of the County Sanitation District No. 14 of Los Angeles County; the Board of Directors of the Antelope Resource Conservation District; 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 L 073-2025 to CLMD 1687 is as shown on the attached Property Tax Transfer Resolution Worksheet.

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NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenues between CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 5, the Consolidated Fire Protection District of Los Angeles County, the Antelope Valley Cemetery District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Resource Conservation District, and the Antelope Valley East Kern Water Agency resulting from the annexation of L 073-2025 to CLMD 1687 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2027, 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 L 073-2025, Tax Rate Area 17338, shall be allocated to the affected agencies as indicated on the Property Tax Transfer Resolution Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of the annexation of L 073-2025.

4. If at any time after the effective date of this 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.

PASSED, APPROVED, AND ADOPTED this _____ day of _____ 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

COUNTY SANITATION DISTRICT
NO. 14 OF LOS ANGELES COUNTY

By _____
Chairperson, Board of Directors

ATTEST:

Secretary

Date

ANNEXATION TO: CO LIGHTING MAINT DIST NO 1687
 ACCOUNT NUMBER: 019.40
 TRA: 17338
 EFFECTIVE DATE: 07/01/2026
 ANNEXATION NUMBER: L073-2025 PROJECT NAME: L073-2025
 DISTRICT SHARE: 0.021348631

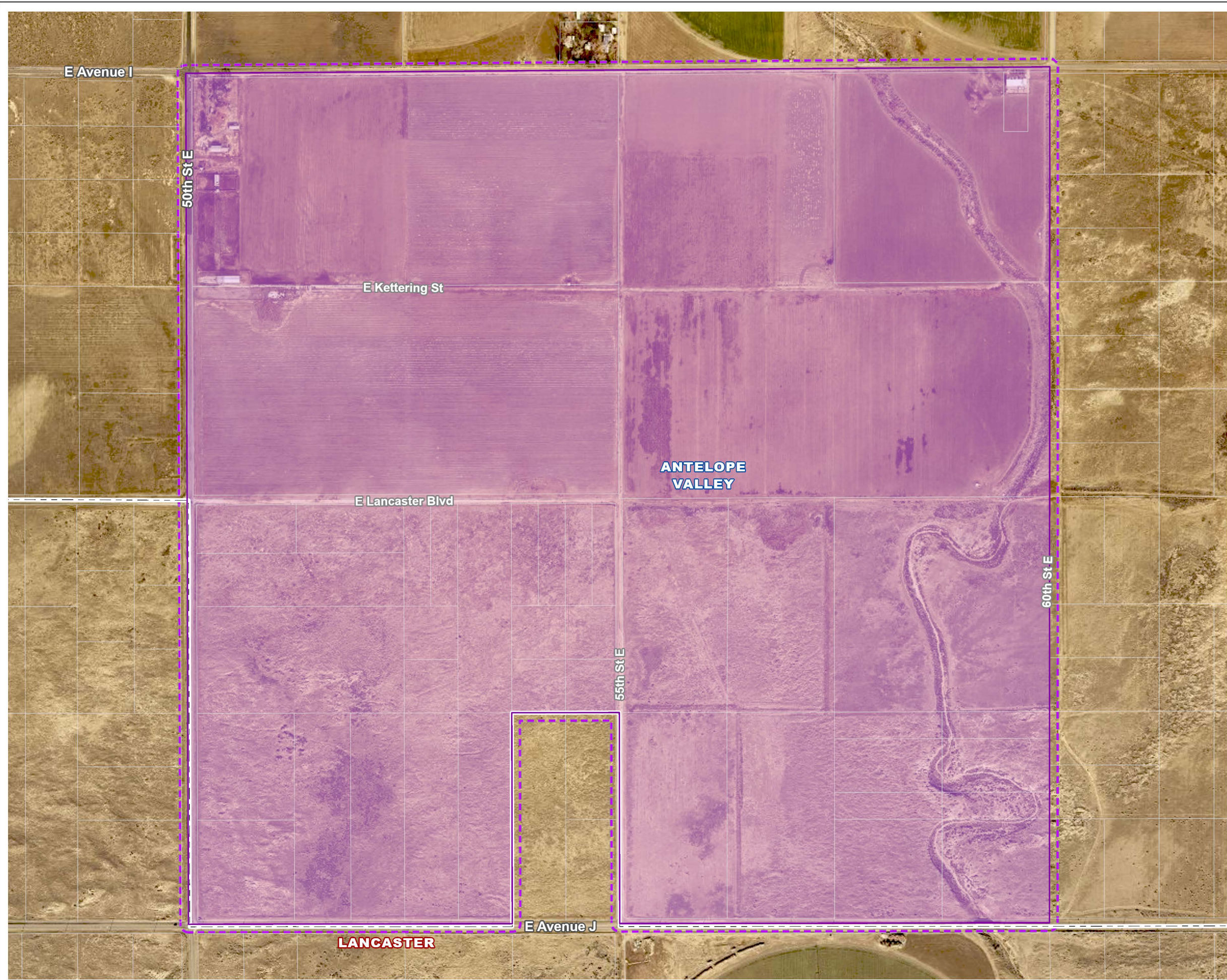
ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.260328479	26.0338 %	0.021348631	0.005557667	-0.005689122	0.254639357
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000139913	0.0139 %	0.021348631	0.000002986	0.000000000	0.000139913
003.01	L A COUNTY LIBRARY	0.029795108	2.9795 %	0.021348631	0.000636084	-0.000636084	0.029159024
005.25	ROAD DIST # 5	0.007668225	0.7668 %	0.021348631	0.000163706	-0.000163706	0.007504519
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.184664870	18.4664 %	0.021348631	0.003942342	-0.003942342	0.180722528
007.31	L A C FIRE-FFW	0.006017675	0.6017 %	0.021348631	0.000128469	0.000000000	0.006017675
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001713678	0.1713 %	0.021348631	0.000036584	-0.000036584	0.001677094
066.45	CO SANIT DIST NO 14 OPERATING	0.003194473	0.3194 %	0.021348631	0.000068197	-0.000068197	0.003126276
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001152287	0.1152 %	0.021348631	0.000024599	-0.000024599	0.001127688
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023361131	2.3361 %	0.021348631	0.000498728	-0.000498728	0.022862403
400.00	EDUCATIONAL REV AUGMENTATION FD	0.046471074	4.6471 %	0.021348631	0.000992093	EXEMPT	0.046471074
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424 %	0.021348631	0.002741686	EXEMPT	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001735301	0.1735 %	0.021348631	0.000037046	EXEMPT	0.001735301
400.21	CHILDREN'S INSTIL TUITION FUND	0.003443966	0.3443 %	0.021348631	0.000073523	EXEMPT	0.003443966
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.078544296	7.8544 %	0.021348631	0.001676813	EXEMPT	0.078544296
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.010146883	1.0146 %	0.021348631	0.000216622	EXEMPT	0.010146883
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.001056161	0.1056 %	0.021348631	0.000022547	EXEMPT	0.001056161
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.119768497	11.9768 %	0.021348631	0.002556893	EXEMPT	0.119768497
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000440095	0.0440 %	0.021348631	0.000009395	EXEMPT	0.000440095

ANNEXATION NUMBER: L073-2025

PROJECT NAME: L073-2025

TRA: 17338






ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.058676905	5.8676 %	0.021348631	0.001252671	EXEMPT	0.058676905
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033256500	3.3256 %	0.021348631	0.000709980	EXEMPT	0.033256500
***019.40	CO LIGHTING MAINT DIST NO 1687	0.000000000	0.0000 %	0.021348631	0.000000000	0.000000000	0.011059362
TOTAL:		1.000000000	100.0000 %		0.021348631	-0.011059362	1.000000000



Los Angeles County

Lancaster Annexation 2025-02

City of Lancaster and Unincorporated Antelope Valley

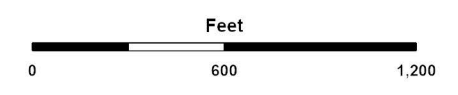
-  Lancaster Proposed Annexation No. 2025-02
-  Proposed Annexation Area Buffer (50 Feet)
-  Assessor Parcel
-  City / Unincorporated Boundary (Main Map)
-  Unincorporated Area (Inset Map)

Imagery Source:
LARIAC7-02 (2023 AccuPlus Winter Countywide RGB Ortho)



LA COUNTY
PLANNING

LOS ANGELES COUNTY
Dept. of Regional Planning
320 W. Temple St., 13th Floor
Los Angeles, CA 90012



Prepared by DRP GIS Section / August 2025

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS, AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY, AND THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY, AND THE CITY COUNCIL OF THE CITY OF LANCASTER, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE COUNTY SANITATION DISTRICT NO. 14 OF LOS ANGELES COUNTY, THE ANTELOPE VALLEY CEMETERY DISTRICT, THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, AND THE ANTELOPE VALLEY EAST KERN WATER AGENCY, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE ANNEXATION OF TERRITORY KNOWN AS REORGANIZATION 2025-02 TO THE CITY OF LANCASTER

WHEREAS, the City of Lancaster (City) initiated proceedings with the Local Agency Formation Commission for Los Angeles County (LAFCO) for the annexation of territory identified as Reorganization 2025-02 to the City;

WHEREAS, pursuant to Section 99 of the California Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies;

WHEREAS, the area proposed for annexation is located northeast of the intersection of Avenue J and 50th Street East, adjacent to the City. Approximately 612± acres of uninhabited territory are to be annexed into the City and would also annex and modify the service responsibility of the City, Antelope Valley Mosquito and Vector Control District, Los Angeles County Waterworks District No. 40, Antelope Valley, and County Sanitation District No. 14 of Los Angeles County.

WHEREAS, the Board of Supervisors of the County of Los Angeles (County), as governing body of the County, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Waterworks District No. 40, Antelope Valley, and on behalf of Road District #5 and the Los Angeles County Library; the City Council of the City of Lancaster; and the governing bodies of the Antelope Valley Mosquito and Vector Control District, the County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Cemetery District, the Antelope Valley Resource Conservation District, and the Antelope Valley East Kern Water Agency, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation of the unincorporated territory identified as Reorganization 2025-02, annexation to the City of Lancaster, the Antelope Valley Mosquito and Vector Control District, the Los Angeles County Waterworks District No. 40, Antelope Valley, and the County Sanitation District No. 14 of Los Angeles County, is as set forth below.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenue between the County and the City, resulting from Reorganization 2025-02 is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, Two Thousand, Six Hundred, and Three Dollars (\$2,603) in base property tax revenue shall be transferred from the County to the City of Lancaster.

For the fiscal year commencing after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratio of annual property tax increment attributable to the Tax Rate Area in the Reorganization 2025-02 territory shall be transferred from the County to the City of Lancaster as shown below and the County's share shall be reduced accordingly:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the City of Lancaster
3435	0.056551417

3. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratio of annual property tax increment attributable to the Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the County and affected agencies to the Antelope Valley Mosquito Vector Control District (AVMVCD) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the AVMVCD
3435	0.000383967

4. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40, Antelope Valley (LACWD#40 AV) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 AV	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 AV
3435	0.002587663	3834	0.002483744

5. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the affected agencies to the Los Angeles County Waterworks District No. 40 ACO Fund (LACWD#40 ACO) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 ACO Fund	Tax Rate Area	Annual Tax Increment Ratio Transfer to the LACWWD #40 ACO Fund
3435	0.002396156	3834	0.002299927

6. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, property tax revenue received by the County Road District No. 5, attributable to Reorganization 2025-02, shall be transferred to the County, and the County Road District No. 5 share in the annexation area shall be reduced to zero.

7. For the fiscal year commencing in the year after the filing of the statement of boundary change for Reorganization 2025-02 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of annual property tax increment attributable to each respective Tax Rate Area in the Reorganization 2025-02 territory shall be reallocated from the County and affected agencies to the County Sanitation District No. 14 of Los Angeles County (CSD#14) as shown below:

Tax Rate Area	Annual Tax Increment Ratio Transfer to the SanDist#14	Tax Rate Area	Annual Tax Increment Ratio Transfer to the SanDist#14
3435	0.003135986	3834	0.003010045

8. 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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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: ANTELOPE VAL MOSQUITO & VECTOR CONTROL DIST
 Account No. 061.05
 TRA: 03435
 Effective Date: -
 Reorganization Number: 2025-02

Antelope Val Mosquito & Vector Control Dist 0.000733678
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.217863613	21.7864%	0.000733678	0.000159850	-0.000164446	0.217699167
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.000733678	0.000000103	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.000733678	0.000022196	-0.000022196	0.030231561
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.000733678	0.000136325	-0.000136325	0.185674346
007.31	L A C FIRE-FFW	0.006124550	0.6125%	0.000733678	0.000004493	0.000000000	0.006124550
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.000733678	0.000001276	-0.000001276	0.001738023
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.000000000	0.0000%	0.000733678	0.000000000	0.000000000	0.000000000
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.000733678	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.000733678	0.000000857	-0.000000857	0.001167446
186.01	CITY-LANCASTER TD #1	0.056551417	5.6551%	0.000733678	0.000041490	-0.000041490	0.056509927
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.000733678	0.000017377	-0.000017377	0.023668580
400.00	EDUCATIONAL REV AUGMENTATION FD	0.046471074	4.6471%	0.000733678	0.000034094	Exempt	0.046471074
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424%	0.000733678	0.000094222	Exempt	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.000733678	0.000001282	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.000733678	0.000002546	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.000733678	0.000050329	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.000733678	0.000009641	Exempt	0.013141288
464.07	DEV CTR HDPCD MINOR EASTSIDE UN	0.001041580	0.1042%	0.000733678	0.000000764	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.000733678	0.000088543	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.000733678	0.000000325	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.000733678	0.000043379	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.000733678	0.000024586	Exempt	0.033511007
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.000000000	0.0000%	0.000733678	0.000000000	0.000000000	0.000383967
Total		1.000000000	100.0000%	0.000733678	0.000733678	-0.000383967	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 lighting 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: **L A CO WATERWORKS DIST NO 40 ANTELOPE VALLEY**
 Account No. **047.04**
 TRA: **03435**
 Effective Date: **-**
 Reorganization Number: **2025-02**

L A Co Waterworks Dist No 40 Antelope Valley **0.004944520**
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.217863613	21.7864%	0.004944520	0.001077241	-0.001108220	0.216755393
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.004944520	0.000000697	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.004944520	0.000149590	-0.000149590	0.030104167
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.004944520	0.000918744	-0.000918744	0.184891927
007.31	L A C FIRE-FFW	0.006124550	0.6125%	0.004944520	0.000030282	0.000000000	0.006124550
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.004944520	0.000008599	-0.000008599	0.001730700
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.000000000
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.004944520	0.000005776	-0.000005776	0.001162527
186.01	CITY-LANCASTER TD #1	0.056551417	5.6551%	0.004944520	0.000279619	-0.000279619	0.056271798
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.004944520	0.000117115	-0.000117115	0.023568842
400.00	EDUCATIONAL REV AUGMENTATION FD	0.046471074	4.6471%	0.004944520	0.000229777	Exempt	0.046471074
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424%	0.004944520	0.000634997	Exempt	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.004944520	0.000008645	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.004944520	0.000017159	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.004944520	0.000339187	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.004944520	0.000064977	Exempt	0.013141288
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	0.001041580	0.1042%	0.004944520	0.000005150	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.004944520	0.000596729	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.004944520	0.000002192	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.004944520	0.000292349	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.004944520	0.000165695	Exempt	0.033511007
047.04	LA CO WATERWORKS #40 ANTELOPE VY	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.002587663
Total		1.000000000	100.0000%	0.004944520	0.004944520	-0.002587663	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 lighting 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: **L A CO WATERWORKS DIST NO 40 ANTELOPE VALLEY**
 Account No. **051.75**
 TRA: **03435**
 Effective Date: **-**
 Reorganization Number: **2025-02**

L A Co Waterworks Dist No 40 Antelope Valley **0.004578586**
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.217863613	21.7864%	0.004578586	0.000997516	-0.001026202	0.216837411
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.004578586	0.000000645	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.004578586	0.000138519	-0.000138519	0.030115238
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.004578586	0.000850750	-0.000850750	0.184959921
007.31	L A C FIRE-FFW	0.006124550	0.6125%	0.004578586	0.000028041	0.000000000	0.006124550
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.004578586	0.000007963	-0.000007963	0.001731336
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.000000000
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.004578586	0.000005349	-0.000005349	0.001162954
186.01	CITY-LANCASTER TD #1	0.056551417	5.6551%	0.004578586	0.000258925	-0.000258925	0.056292492
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.004578586	0.000108448	-0.000108448	0.023577509
400.00	EDUCATIONAL REV AUGMENTATION FD	0.046471074	4.6471%	0.004578586	0.000212771	Exempt	0.046471074
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424%	0.004578586	0.000588002	Exempt	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.004578586	0.000008006	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.004578586	0.000015889	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.004578586	0.000314084	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.004578586	0.000060168	Exempt	0.013141288
464.07	DEV CTR HDPCD MINOR EASTSIDE UN	0.001041580	0.1042%	0.004578586	0.000004768	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.004578586	0.000552566	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.004578586	0.000002030	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.004578586	0.000270713	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.004578586	0.000153433	Exempt	0.033511007
051.75	L A CO WATER WKS NO 40 ACO FUND	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.002396156
Total		1.000000000	100.0000%	0.004578586	0.004578586	-0.002396156	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 lighting 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: **L A CO WATERWORKS DIST NO 40 ANTELOPE VALLEY**
 Account No. **047.04**
 TRA: **03834**
 Effective Date: **-**
 Reorganization Number: **2025-02**

L A Co Waterworks Dist No 40 Antelope Valley **0.004944520**
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.198459295	19.8459%	0.004944520	0.000981296	-0.001007536	0.197451759
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.004944520	0.000000697	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.004944520	0.000149590	-0.000149590	0.030104167
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.174000000	17.4000%	0.004944520	0.000860346	-0.000860346	0.173139654
007.31	L A C FIRE-FFW	0.005165979	0.5166%	0.004944520	0.000025543	0.000000000	0.005165979
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.004944520	0.000008599	-0.000008599	0.001730700
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001600665	0.1601%	0.004944520	0.000007914	-0.000007914	0.001592751
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.004944520	0.000005776	-0.000005776	0.001162527
186.01	CITY-LANCASTER TD #1	0.066107188	6.6107%	0.004944520	0.000326868	-0.000326868	0.065780320
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.004944520	0.000117115	-0.000117115	0.023568842
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.004944520	0.000311062	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.004944520	0.000657631	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.004944520	0.000008645	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.004944520	0.000017159	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.004944520	0.000339187	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.004944520	0.000064977	Exempt	0.013141288
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	0.001041580	0.1042%	0.004944520	0.000005150	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.004944520	0.000596729	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.004944520	0.000002192	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.004944520	0.000292349	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.004944520	0.000165695	Exempt	0.033511007
047.04	LA CO WATERWORKS #40 ANTELOPE VY	0.000000000	0.0000%	0.004944520	0.000000000	0.000000000	0.002483744
Total		1.000000000	100.0000%	0.004944520	0.004944520	-0.002483744	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 lighting 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: **L A CO WATERWORKS DIST NO 40 ANTELOPE VALLEY**
 Account No. **051.75**
 TRA: **03834**
 Effective Date: **-**
 Reorganization Number: **2025-02**

L A Co Waterworks Dist No 40 Antelope Valley **0.004578586**
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.198459295	19.8459%	0.004578586	0.000908673	-0.000932970	0.197526325
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.004578586	0.000000645	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.004578586	0.000138519	-0.000138519	0.030115238
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.174000000	17.4000%	0.004578586	0.000796673	-0.000796673	0.173203327
007.31	L A C FIRE-FFW	0.005165979	0.5166%	0.004578586	0.000023652	0.000000000	0.005165979
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.004578586	0.000007963	-0.000007963	0.001731336
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001600665	0.1601%	0.004578586	0.000007328	-0.000007328	0.001593337
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.004578586	0.000005349	-0.000005349	0.001162954
186.01	CITY-LANCASTER TD #1	0.066107188	6.6107%	0.004578586	0.000302677	-0.000302677	0.065804511
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.004578586	0.000108448	-0.000108448	0.023577509
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.004578586	0.000288041	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.004578586	0.000608961	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.004578586	0.000008006	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.004578586	0.000015889	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.004578586	0.000314084	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.004578586	0.000060168	Exempt	0.013141288
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	0.001041580	0.1042%	0.004578586	0.000004768	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.004578586	0.000552566	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.004578586	0.000002030	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.004578586	0.000270713	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.004578586	0.000153433	Exempt	0.033511007
051.75	L A CO WATER WKS NO 40 ACO FUND	0.000000000	0.0000%	0.004578586	0.000000000	0.000000000	0.002299927
Total		1.000000000	100.0000%	0.004578586	0.004578586	-0.002299927	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 lighting 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: COUNTY SANITATION DIST NO 14 OF L A CO
 Account No. 066.45
 TRA: 03435
 Effective Date: -
 Reorganization Number: 2025-02

County Sanitation Dist No 14 Of L A Co 0.005992260
 Based on 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
001.05	LOS ANGELES COUNTY GENERAL	0.217863613	21.7864%	0.005992260	0.001305506	-0.001343049	0.216520564
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.005992260	0.000000844	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.005992260	0.000181288	-0.000181288	0.030072469
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.005992260	0.001113425	-0.001113425	0.184697246
007.31	L A C FIRE-FFW	0.006124550	0.6125%	0.005992260	0.000036699	0.000000000	0.006124550
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.005992260	0.000010422	-0.000010422	0.001728877
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.000000000	0.0000%	0.005992260	0.000000000	0.000000000	0.000000000
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.005992260	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.005992260	0.000007000	-0.000007000	0.001161303
186.01	CITY-LANCASTER TD #1	0.056551417	5.6551%	0.005992260	0.000338870	-0.000338870	0.056212547
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.005992260	0.000141932	-0.000141932	0.023544025
400.00	EDUCATIONAL REV AUGMENTATION FD	0.046471074	4.6471%	0.005992260	0.000278466	Exempt	0.046471074
400.01	EDUCATIONAL AUG FD IMPOUND	0.128424483	12.8424%	0.005992260	0.000769552	Exempt	0.128424483
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.005992260	0.000010477	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.005992260	0.000020795	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.005992260	0.000411060	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.005992260	0.000078746	Exempt	0.013141288
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	0.001041580	0.1042%	0.005992260	0.000006241	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.005992260	0.000723176	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.005992260	0.000002657	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.005992260	0.000354298	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.005992260	0.000200806	Exempt	0.033511007
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.005992260	0.000000000	0.000000000	0.003135986
Total		1.000000000	100.0000%	0.005992260	0.005992260	-0.003135986	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 lighting 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: COUNTY SANITATION DIST NO 14 OF L A CO
 Account No. 066.45
 TRA: 03834
 Effective Date: -
 Reorganization Number: 2025-02

County Sanitation Dist No 14 Of L A Co 0.005992260
 Based on 2024-25 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
001.05	LOS ANGELES COUNTY GENERAL	0.198459295	19.8459%	0.005992260	0.001189229	-0.001221028	0.197238267
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140992	0.0141%	0.005992260	0.000000844	0.000000000	0.000140992
003.01	L A COUNTY LIBRARY	0.030253757	3.0254%	0.005992260	0.000181288	-0.000181288	0.030072469
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.174000000	17.4000%	0.005992260	0.001042653	-0.001042653	0.172957347
007.31	L A C FIRE-FFW	0.005165979	0.5166%	0.005992260	0.000030955	0.000000000	0.005165979
053.30	ANTELOPE VY CEMETERY DISTRICT	0.001739299	0.1739%	0.005992260	0.000010422	-0.000010422	0.001728877
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001600665	0.1601%	0.005992260	0.000009591	-0.000009591	0.001591074
066.45	CO SANIT DIST NO 14 OPERATING	0.000000000	0.0000%	0.005992260	0.000000000	0.000000000	0.000000000
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.001168303	0.1168%	0.005992260	0.000007000	-0.000007000	0.001161303
186.01	CITY-LANCASTER TD #1	0.066107188	6.6107%	0.005992260	0.000396131	-0.000396131	0.065711057
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.023685957	2.3686%	0.005992260	0.000141932	-0.000141932	0.023544025
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.005992260	0.000376976	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.005992260	0.000796983	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001748583	0.1749%	0.005992260	0.000010477	Exempt	0.001748583
400.21	CHILDREN'S INSTIL TUITION FUND	0.003470322	0.3470%	0.005992260	0.000020795	Exempt	0.003470322
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.068598631	6.8599%	0.005992260	0.000411060	Exempt	0.068598631
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	0.013141288	1.3141%	0.005992260	0.000078746	Exempt	0.013141288
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	0.001041580	0.1042%	0.005992260	0.000006241	Exempt	0.001041580
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120685056	12.0685%	0.005992260	0.000723176	Exempt	0.120685056
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000443459	0.0443%	0.005992260	0.000002657	Exempt	0.000443459
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.059125958	5.9126%	0.005992260	0.000354298	Exempt	0.059125958
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033511007	3.3511%	0.005992260	0.000200806	Exempt	0.033511007
066.45 CO SANIT DIST NO 14 OPERATING		0.000000000	0.0000%	0.005992260	0.000000000	0.000000000	0.003010045
Total		1.000000000	100.0000%	0.005992260	0.005992260	-0.003010045	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 lighting 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.