

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES, CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE FLOOD CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY CEMETERY DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE, AND OTHER AFFECTED TAXING ENTITIES, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM ANNEXATION NO. 2017-03 TO THE ANTELOPE VALLEY CEMETERY DISTRICT

WHEREAS, pursuant to Section 99 of the 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; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, the Consolidated Fire Protection District, and Flood Control District, and on behalf of the County Public Library, Road District No. 5, Lighting Maintenance District No. 1687, Waterworks District No. 37, and Waterworks District No. 40; and the governing bodies of the Antelope Valley Cemetery District; City of Palmdale; County Sanitation District No. 14 of Los Angeles County; County Sanitation District No. 20 of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; Antelope Valley-East Kern Water Agency; Castaic Lake Water Agency; Palmdale Water District; Newhall County Water District; Littlerock Creek Irrigation District; and Golden Valley Municipal Water District, have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the Antelope Valley Cemetery District Annexation No. 2017-03, as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, as the governing body of the County, Consolidated Fire Protection District, and Flood Control District, and on behalf of the County Public Library, Road District No. 5, Lighting Maintenance District No. 1687, Waterworks District No. 37, and Waterworks District No. 40; Antelope Valley Cemetery District; City of Palmdale; County Sanitation District No. 14 of Los Angeles County; County Sanitation District No. 20 of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; Antelope Valley-East Kern Water Agency; Castaic Lake Water Agency; Palmdale Water District; Newhall County Water District; Littlerock Creek Irrigation District; and Golden Valley Municipal Water District, resulting from Annexation No. 2017-03, is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Annexation No. 2017-03, with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the ratios of the annual property tax growth in the affected Tax Rate Areas as shown in Attachment A, shall be transferred to the Antelope Valley Cemetery District as a result of Annexation No. 2017-03 to the District. The other affected taxing entities' share of property tax growth in the affected Tax Rate Areas shall be adjusted as calculated by the Auditor-Controller of Los Angeles County.

3. There shall be no additional transfer of property taxes as a result of Annexation No. 2017-03.

4. No transfer of property tax revenues from properties within a community redevelopment project, which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171 (d)).

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, and any amounts of property tax received in excess of that which is proper, shall be refunded to the appropriate agency.

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

Affected TRA	Tax Sharing Ratio
00058	0.000534332
00059	0.000534332
00256	0.000377691
01078	0.000361719
01281	0.000392762
01328	0.000390622
01422	0.000531444
01441	0.000401432
01443	0.000531318
01444	0.000536992
01445	0.000536992
01446	0.000350541
01632	0.000349972
01670	0.000386993
01681	0.000531318
01746	0.000392762
01747	0.000388878
01779	0.000358787
01815	0.000386632
01837	0.000350333
01838	0.000352555
01858	0.000325262
01859	0.000292980
01861	0.000286629
01889	0.000531318
01948	0.000350746
01962	0.000349972
01981	0.000397865
01982	0.000531316
01995	0.000392596
01998	0.000526106
02036	0.000352555

Affected TRA	Tax Sharing Ratio
02241	0.000531314
02495	0.000538838
02531	0.000536992
02548	0.000352555
02549	0.000361009
03239	0.000382454
03250	0.000531315
03295	0.000368750
03323	0.000533524
03340	0.000533524
03791	0.000388952
03811	0.000536992
03883	0.000356412
04201	0.000364421
04202	0.000280472
04203	0.000364435
04204	0.000364436
04205	0.000391991
04206	0.000391955
04207	0.000390316
04208	0.000391997
04209	0.000365779
04210	0.000365844
04211	0.000365766
04212	0.000365783
04215	0.000365861
04216	0.000366181
04217	0.000365791
04218	0.000364431
04219	0.000364435
04220	0.000359310
04221	0.000365779

Affected TRA	Tax Sharing Ratio
04222	0.000280758
04223	0.000286855
04224	0.000365783
04319	0.000392630
04490	0.000286302
04491	0.000280464
04492	0.000286629
04493	0.000286672
04496	0.000292980
04497	0.000316729
04499	0.000321125
04500	0.000325262
04501	0.000280748
04502	0.000280758
04504	0.000290741
04505	0.000316729
04506	0.000316669
04507	0.000316729
04510	0.000316729
04511	0.000316729
04512	0.000316729
04513	0.000280472
04514	0.000316729
04520	0.000316729
04538	0.000364504
04539	0.000366647
04540	0.000365627
04541	0.000370789
04542	0.000377681
04543	0.000352548
04544	0.000369541
04545	0.000373769

Affected TRA	Tax Sharing Ratio
04546	0.000387098
04547	0.000363002
04552	0.000376035
04554	0.000375807
04555	0.000377615
04556	0.000382596
04557	0.000355626
04558	0.000348965
04651	0.000373741
04652	0.000354066
04653	0.000399950
04654	0.000356921
04655	0.000357562
04656	0.000379449
04657	0.000380320
04658	0.000377684
04660	0.000358253
04661	0.000353633
04662	0.000359217
04663	0.000382705
04664	0.000384142
04666	0.000354343
04667	0.000354343
04668	0.000359313
04669	0.000386013
04670	0.000387268
04671	0.000390883
04672	0.000386525
04679	0.000377170
04680	0.000382633
04681	0.000375551
04682	0.000359112

Affected TRA	Tax Sharing Ratio
04683	0.000359086
04684	0.000385380
04685	0.000375425
04686	0.000359219
04687	0.000385378
04688	0.000367947
04689	0.000384162
04690	0.000380774
04691	0.000369553
04692	0.000358834
04693	0.000384529
04694	0.000379456
04695	0.000358249
04696	0.000359223
04697	0.000382706
04698	0.000359269
04699	0.000386016
04700	0.000386762
04701	0.000359081
04702	0.000364791
04703	0.000384142
04704	0.000386551
04705	0.000387275
04706	0.000342472
04708	0.000341010
04709	0.000344569
04710	0.000352522
04711	0.000372455
04712	0.000358063
04713	0.000382395
04714	0.000353228
04715	0.000356959

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

Affected TRA	Tax Sharing Ratio
04716	0.000373772
04821	0.000538992
05014	0.000507903
05193	0.000537109
05196	0.000391923
05755	0.000526950
05775	0.000354013
06380	0.000366647
06523	0.000379192
06560	0.000375684
06574	0.000377691
06586	0.000354013
06618	0.000382454
06621	0.000316729
06630	0.000385378
06647	0.000543516
06688	0.000534332
06717	0.000355820
06731	0.000350541
06747	0.000532503
06750	0.000532339
06752	0.000532257
06756	0.000386952
06853	0.000352763
06854	0.000352763
06855	0.000352763
06917	0.000532255
06919	0.000392747
06922	0.000380421
06923	0.000388189
06925	0.000531444
06926	0.000531444

Affected TRA	Tax Sharing Ratio
06927	0.000538689
06928	0.000533578
06930	0.000534343
06934	0.000404782
06935	0.000538189
06936	0.000395760
06937	0.000505612
06939	0.000522678
06940	0.000395077
06942	0.000369049
06944	0.000531318
06946	0.000390454
06947	0.000370052
06948	0.000361890
06950	0.000395757
06951	0.000387534
06952	0.000533533
06953	0.000522636
06954	0.000532255
06955	0.000538696
06957	0.000535199
06958	0.000534332
06959	0.000535800
06960	0.000531446
06961	0.000531443
06963	0.000540977
06966	0.000532255
06967	0.000535087
06969	0.000378218
06971	0.000538693
06973	0.000530842
06975	0.000388371

Affected TRA	Tax Sharing Ratio
06976	0.000536391
06977	0.000540753
06980	0.000374492
06984	0.000368718
06987	0.000384357
06988	0.000382454
06992	0.000361614
06993	0.000359646
06994	0.000390697
06996	0.000394841
07001	0.000526326
07004	0.000392596
07005	0.000521475
07006	0.000391743
07007	0.000391920
07011	0.000373430
07012	0.000373449
07013	0.000363978
07014	0.000399367
07016	0.000388553
07017	0.000404282
07018	0.000399367
07020	0.000425292
07021	0.000390024
07024	0.000392630
07027	0.000392350
07030	0.000368965
07031	0.000378404
07032	0.000388557
07033	0.000371656
07034	0.000390178
07035	0.000366470

Affected TRA	Tax Sharing Ratio
07036	0.000395756
07038	0.000366323
07039	0.000368750
07040	0.000392099
07041	0.000395721
07042	0.000367603
07045	0.000404769
07048	0.000368724
07049	0.000364599
07050	0.000361719
07051	0.000366324
07054	0.000383322
07055	0.000531314
07056	0.000392631
07058	0.000531320
07061	0.000390449
07063	0.000395845
07064	0.000398037
07066	0.000369030
07067	0.000371659
07069	0.000369051
07070	0.000531315
07071	0.000526946
07073	0.000395713
07074	0.000530686
07080	0.000387911
07098	0.000531444
07137	0.000531314
07142	0.000531314
07143	0.000533533
07144	0.000531315
07175	0.000534332

Affected TRA	Tax Sharing Ratio
07178	0.000521456
07200	0.000533533
07205	0.000386476
07221	0.000395191
07233	0.000377211
07236	0.000531320
07240	0.000533536
07248	0.000531444
07249	0.000378224
07251	0.000533524
07276	0.000381338
07285	0.000533533
07287	0.000386965
07293	0.000393853
07296	0.000531443
07297	0.000533524
07302	0.000378307
07306	0.000532257
07307	0.000533173
07309	0.000533528
07321	0.000526950
07325	0.000533524
07328	0.000521456
07329	0.000531316
07331	0.000531443
07332	0.000533084
07338	0.000504345
07363	0.000531316
07368	0.000534335
07369	0.000531443
07374	0.000531550
07380	0.000531315

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

Affected TRA	Tax Sharing Ratio
07383	0.000531314
07384	0.000531314
07385	0.000531314
07386	0.000531318
07389	0.000537109
07390	0.000533528
07396	0.000511138
07397	0.000493766
07400	0.000534267
07401	0.000504345
07404	0.000546265
07406	0.000531318
07407	0.000532199
07409	0.000534335
07411	0.000531443
07414	0.000526946
07415	0.000351869
07417	0.000532255
07422	0.000531316
07423	0.000391398
07424	0.000375757
07438	0.000536992
07439	0.000536992
07441	0.000536992
07446	0.000368785
07453	0.000361893
07461	0.000533524
07478	0.000531316
07479	0.000526950
07493	0.000511138
07494	0.000353755
07510	0.000532786

Affected TRA	Tax Sharing Ratio
07512	0.000534332
07513	0.000532255
07523	0.000531315
07524	0.000531315
07536	0.000353274
07549	0.000532255
07575	0.000504345
07577	0.000532255
07578	0.000532255
07583	0.000354013
07595	0.000532257
07596	0.000520992
07597	0.000536992
07598	0.000536992
07599	0.000536992
07708	0.000356752
07709	0.000356752
07710	0.000356752
07830	0.000533533
07846	0.000375807
07852	0.000531316
07853	0.000526950
07864	0.000536992
07867	0.000395760
07908	0.000504345
07922	0.000357322
07926	0.000535100
08023	0.000531316
08028	0.000388863
08164	0.000531316
08177	0.000531318
08180	0.000531318

Affected TRA	Tax Sharing Ratio
08181	0.000531314
08185	0.000380469
08384	0.000352763
08557	0.000361009
08648	0.000352555
08650	0.000352555
08680	0.000531314
08682	0.000504345
08684	0.000531314
08685	0.000531315
08686	0.000531314
08743	0.000392984
08753	0.000394696
08768	0.000533524
08770	0.000383930
08787	0.000532257
08903	0.000381338
08904	0.000343891
08908	0.000382303
08909	0.000358414
08910	0.000381338
08911	0.000343998
08916	0.000379193
08917	0.000354097
08919	0.000377902
08920	0.000363114
08921	0.000348974
08922	0.000379192
08924	0.000381362
08925	0.000354013
08926	0.000354013
08927	0.000354031

Affected TRA	Tax Sharing Ratio
08928	0.000388420
08929	0.000388289
08930	0.000348967
08932	0.000354011
08933	0.000348967
08934	0.000354251
08935	0.000352011
08936	0.000358665
08937	0.000354264
08938	0.000355144
08939	0.000354019
08940	0.000354318
08941	0.000348295
08942	0.000379192
08943	0.000351970
08944	0.000387600
08945	0.000388291
08946	0.000379194
08948	0.000381306
08949	0.000354164
08968	0.000344142
09011	0.000531315
09012	0.000526946
09147	0.000364881
09148	0.000350512
09163	0.000511138
09178	0.000504345
09205	0.000352555
09409	0.000360720
09542	0.000360722
09548	0.000360723
09550	0.000360849

Affected TRA	Tax Sharing Ratio
09552	0.000388718
09554	0.000495447
09567	0.000385037
09580	0.000364479
09581	0.000364487
09585	0.000355289
09586	0.000355358
09587	0.000360720
09589	0.000360707
09590	0.000355275
09602	0.000364314
09606	0.000364318
09844	0.000384213
09845	0.000342963
10265	0.000534332
10343	0.000382986
10367	0.000546265
10370	0.000389075
10411	0.000370680
10415	0.000399367
10416	0.000368216
10418	0.000531320
10464	0.000350333
10466	0.000361009
10470	0.000436290
10491	0.000390121
10509	0.000376782
10559	0.000347465
10576	0.000368216
10600	0.000531315
10616	0.000532255
10644	0.000390507

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

Affected TRA	Tax Sharing Ratio
10647	0.000488037
10660	0.000354013
10661	0.000354013
10702	0.000375599
10712	0.000359086
10841	0.000531314
11058	0.000526946
11072	0.000384519
11076	0.000354013
11084	0.000389075
11088	0.000354013
11092	0.000380526
11120	0.000350333
11121	0.000361009
11123	0.000401432
11128	0.000406347
11197	0.000536992
11205	0.000401432
11211	0.000361009
11328	0.000521456
11347	0.000364435
11348	0.000364435
11415	0.000521456
11416	0.000526950
11422	0.000352047
11423	0.000351796
11424	0.000362261
11425	0.000358126
11426	0.000358502
11427	0.000358489
11447	0.000531316
11507	0.000531475

Affected TRA	Tax Sharing Ratio
11521	0.000379192
11570	0.000504345
11571	0.000368785
11579	0.000392630
11580	0.000392631
11586	0.000526946
11593	0.000386993
11616	0.000380469
11626	0.000363920
11627	0.000382454
11630	0.000359223
11640	0.000364504
11644	0.000379192
11645	0.000391568
11658	0.000536992
11666	0.000536992
11670	0.000532255
11696	0.000345762
11700	0.000368785
11703	0.000349811
11721	0.000395978
11750	0.000358747
11751	0.000358734
11753	0.000366778
11754	0.000374770
11771	0.000359919
11772	0.000367877
11773	0.000382385
11871	0.000519562
11872	0.000350541
11893	0.000348967
12272	0.000367877

Affected TRA	Tax Sharing Ratio
12389	0.000526946
12666	0.000526950
12667	0.000386993
12669	0.000531318
12670	0.000531318
12671	0.000395756
12672	0.000481132
12696	0.000354343
12697	0.000382633
12732	0.000504345
12737	0.000531318
12767	0.000531315
12768	0.000390623
12773	0.000531318
12798	0.000356921
12799	0.000543517
12800	0.000537109
12801	0.000390544
12802	0.000389850
12864	0.000379193
12893	0.000379192
12898	0.000390178
12901	0.000385378
12904	0.000364504
12905	0.000364504
12906	0.000364504
12907	0.000364504
12915	0.000392630
13172	0.000388700
13279	0.000352555
13303	0.000494066
13416	0.000379456

Affected TRA	Tax Sharing Ratio
13417	0.000379456
13418	0.000358249
13467	0.000375757
13472	0.000481132
13506	0.000354251
13509	0.000481132
13540	0.000354013
13548	0.000532257
13549	0.000390622
13550	0.000364436
13551	0.000365779
13583	0.000386428
13590	0.000392519
13594	0.000351492
13615	0.000391743
13616	0.000361009
13619	0.000495447
13620	0.000495447
13621	0.000495447
13622	0.000531315
13630	0.000374492
13631	0.000374503
13657	0.000379456
13694	0.000392630
13695	0.000392631
13716	0.000384357
13807	0.000373741
13817	0.000384213
13822	0.000392631
13823	0.000392630
13824	0.000392630
13910	0.000495447

Affected TRA	Tax Sharing Ratio
13914	0.000388878
13917	0.000535199
13919	0.000531249
13929	0.000385632
13930	0.000380469
13937	0.000532255
13938	0.000358747
13939	0.000351492
13941	0.000387911
13943	0.000361893
13944	0.000367877
13946	0.000379192
13947	0.000364504
13960	0.000391743
14117	0.000358747
14118	0.000379456
14119	0.000365783
14120	0.000365779
14125	0.000534335
14134	0.000495447
14142	0.000390622
14143	0.000385632
14158	0.000392630
14172	0.000379193
14270	0.000390507
14273	0.000531249
14274	0.000534267
14275	0.000507903
14276	0.000533524
14288	0.000531315
14290	0.000325262
14291	0.000292980

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

Affected TRA	Tax Sharing Ratio
14300	0.000378218
14301	0.000387911
14302	0.000383930
14303	0.000391568
14305	0.000531318
14310	0.000532255
14318	0.000385378
14368	0.000378218
14371	0.000495447
14373	0.000390121
14374	0.000378224
14378	0.000533524
14379	0.000531443
14381	0.000387911
14382	0.000533524
14390	0.000378218
14397	0.000531318
14398	0.000392193
14399	0.000384213
14400	0.000526946
14401	0.000536992
14406	0.000375757
14407	0.000532257
14414	0.000388878
14415	0.000390623
14417	0.000392193
14426	0.000365779
14428	0.000379192
14435	0.000533533
14436	0.000531443
14444	0.000387911
14446	0.000354013

Affected TRA	Tax Sharing Ratio
14495	0.000531315
14521	0.000532199
14537	0.000388189
14538	0.000388189
14545	0.000388189
14548	0.000378218
14551	0.000388189
14553	0.000532199
14563	0.000354013
14564	0.000354031
14567	0.000385632
14572	0.000383930
14573	0.000526946
14580	0.000358502
14583	0.000532255
14585	0.000388878
14588	0.000531318
14595	0.000379192
14612	0.000392631
14613	0.000387911
14614	0.000378218
14615	0.000391568
14625	0.000351492
14652	0.000383322
14654	0.000532257
14655	0.000390622
14658	0.000531316
14659	0.000526946
14694	0.000388189
14728	0.000375599
14799	0.000361719
14800	0.000379192

Affected TRA	Tax Sharing Ratio
14919	0.000354013
14928	0.000352763
14941	0.000375757
14958	0.000354343
15008	0.000383322
15009	0.000385632
15027	0.000531316
15028	0.000379192
15053	0.000365779
15054	0.000365783
15063	0.000360720
15064	0.000388718
15128	0.000383322
15131	0.000385632
15132	0.000375757
15205	0.000392630
15208	0.000378224
15210	0.000354013
15230	0.000526326
15231	0.000385632
15234	0.000356921
15236	0.000392762
15270	0.000352763
15326	0.000385632
15327	0.000392762
15328	0.000535087
15338	0.000354031
15339	0.000354031
15371	0.000535087
15522	0.000379192
15574	0.000537816
15576	0.000531249

Affected TRA	Tax Sharing Ratio
15577	0.000536836
15578	0.000534061
15579	0.000543180
15580	0.000531249
15581	0.000532998
15582	0.000532998
15583	0.000537109
15584	0.000534061
15585	0.000531249
15586	0.000538992
15588	0.000517418
15589	0.000524992
15611	0.000537110
15612	0.000528836
15613	0.000537109
15729	0.000375757
15791	0.000383322
15797	0.000375757
15806	0.000384213
15844	0.000373741
15845	0.000375425
16173	0.000358747
16174	0.000358747
16175	0.000388189
16300	0.000385632
16364	0.000390178
16397	0.000365779

Antelope Valley Cemetery District Annexation No. 2017-03 (Attachment A)

<u>Affected Taxing Entity</u>	<u>Number of Affected TRAs</u>
Los Angeles County	763
LA County Library	299
LA County Road District #5	299
LA County Consolidated Fire Protection District	763
LA County Lighting Maintenance District No. 1687	89
LA County Flood Control District	249
LA County Waterworks District No. 37	45
LA County Waterworks District No. 40	82
Antelope Valley Cemetery District	763
City of Palmdale	464
County Sanitation District No. 14	53
County Sanitation District No. 20	358
Antelope Valley Mosquito & Vector Control District	525
Antelope Valley Resource Conservation District	723
Antelope Valley-East Kern Water Agency	393
Palmdale Water District	309
Castaic Lake Water Agency	2
Newhall County Water District	1
Littlerock Creek Irrigation District	28
Golden Valley Municipal Water District	19