JOINT RESOLUTION OF
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,
THE BOARD OF TRUSTEES OF THE GREATER LOS ANGELES COUNTY VECTOR
CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE COUNTY SANITATION
DISTRICT NO. 18 OF LOS ANGELES COUNTY, THE CITY COUNCIL OF THE CITY
OF LA MIRADA AS SUCCESSOR OF INTEREST TO THE LA MIRADA SOUTHEAST
RECREATION AND PARK DISTRICT, THE CITY COUNCIL OF THE CITY OF
NORWALK AS SUCCESSOR OF INTEREST TO THE NORWALK–SOUTHEAST
RECREATION AND PARK DISTRICT, AND THE BOARD OF DIRECTORS OF THE
WATER REPLACEMENT DISTRICT OF SOUTHERN CALIFORNIA
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF
PROPERTY TAX REVENUES RESULTING FROM
ANNEXATION OF L 043-2019
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 4,
the Consolidated Fire Protection District of Los Angeles County, Los Angeles County
Flood Control Drainage Improvement Maintenance District, and Los Angeles County
Flood Control District; the Board of Trustees of the Greater Los Angeles County Vector
Control District; the Board of Directors of the County Sanitation District No. 18 of
Los Angeles County; the City Council of the City of La Mirada as Successor of Interest
to the La Mirada–Southeast Recreation and Park District; the City Council of the City
of Norwalk as Successor of Interest to the Norwalk–Southeast Recreation and Park
District; and the Board of Directors of the Water Replenishment District of Southern
California 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 043-2019 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 with the CLMD 1687, Los Angeles County General Fund, Los Angeles County Public Library, Los Angeles County Road District 4, the Consolidated Fire Protection District of Los Angeles County, Los Angeles County Flood Control Drainage Improvement Maintenance District, Los Angeles County Flood Control District, the Greater Los Angeles County Vector Control District, the County Sanitation District No. 18 of Los Angeles County, the City of La Mirada as Successor of Interest to the La Mirada–Southeast Recreation and Park District, the City of Norwalk as Successor of Interest to the Norwalk–Southeast Recreation and Park District, and the Water Replenishment District of Southern California resulting from the annexation of L 043-2019 to CLMD 1687 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2020, 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 043-2019, Tax Rate Area 12002, 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 043-2019.

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 4th day of June 2020, by the following vote:

AYS:5
NOES:0
ABSENT:0
ABSTAIN:0

WATER REPLENISHMENT DISTRICT OF SOUTHERN CALIFORNIA

By [Signature]
President, Board of Directors

ATTEST:
[Signature]
Secretary
[Date: June 4, 2020]
Mr. Robb Whitaker  
General Manager  
Water Replenishment District of Southern California  
4040 Paramount Boulevard  
Lakewood, CA 90712

Attention Ms. Dina Hidalgo

Dear Mr. Whitaker:

NEGOTIATED TAX EXCHANGE RESOLUTION  
ANNEXATION OF PROJECT L 043-2019  
TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687

We request that the Water Replenishment District of Southern California participate in the exchange of ad valorem property tax in conjunction with the annexation of the territory known as L 043-2019 to County Lighting Maintenance District (CLMD) 1687. This proposed exchange would provide revenue to CLMD 1687 to partially fund the operation and maintenance of new street lighting services to be provided within the annexed territory. This territory, whose boundary is shown on the enclosed proposed annexation map, is being processed for the Board of Supervisors' concurrent approval of the annexation and transfer of ad valorem property tax between the affected taxing agencies and CLMD 1687.

For new annexations to a CLMD, our procedures require us to process the exchange of property tax revenues with all nonexempt taxing agencies. Under Section 99.01 of the California Revenue and Taxation Code, special districts providing new services to an area as a result of a jurisdictional change are entitled to a share of the annual tax increment generated in the area being annexed. CLMD 1687 meets the definition of a special district under Section 95(m) of the California Revenue and Taxation Code. CLMD 1687's share of the annual tax increment is to be taken from all of the other local taxing agencies providing services within the annexed area with the exception of school entities, which are exempted by law. If a taxing agency involved in the negotiation does not adopt a resolution providing for the exchange of property tax revenue, the Board can determine the exchange of property tax revenue for that taxing agency.
Enclosed is a Joint Resolution between Los Angeles County and the Water Replenishment District approving and accepting the negotiated exchange of property tax revenue resulting from the annexation of the subject territory to CLMD 1687. Attached to the Joint Resolution is a Property Tax Transfer Resolution Worksheet listing the share of the annual tax increment to be exchanged with the Water Replenishment District, other affected taxing agencies, and CLMD 1687. The tax-sharing ratios listed on the worksheet were calculated using a formula approved by the County Auditor-Controller and County Counsel. As shown on the Property Tax Transfer Resolution Worksheet for L043-2019, Tax Rate Area 12002, the current tax share ratio for the Water Replenishment District is 0.000161494. Out of the Water Replenishment District’s tax share, the Water Replenishment District would allocate 0.000003375 to CLMD 1687, with a net share to the Water Replenishment District of 0.000158119. Monetarily speaking, a $10,000 increment in assessed valuation of a parcel means that the parcel will pay an additional $100 in property taxes, of which the Water Replenishment District would receive $0.0158 and CLMD 1687 would receive $0.0003.

Please have the resolution executed and returned to us in the enclosed self-addressed envelope by May 28, 2020.

If you have any questions, please contact Ms. Tigest Desta, Traffic Safety and Mobility Division, at (626) 300-4755 or tdesta@pw.lacounty.gov.

Very truly yours,

MARK PESTRELLA
Director of Public Works

EMIKO THOMPSON
Assistant Deputy Director
Traffic Safety and Mobility Division

TD:dj
P/TSMPUBSTUSUBDIVISION/TAXAGEN. LTRWAT. RE. DIST. OF SDL 043-2019.DOC

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