

# City of Carson Report to Mayor and City Council

October 4, 2011 New Business Consent

SUBJECT: CONSIDERATION OF RESOLUTION NO. 11-117, GRANTING CONSENT AND JURISDICTION TO THE COUNTY OF LOS ANGELES IN THE MATTER OF COUNTY LIGHTING MAINTENANCE DISTRICT 1697 AND COUNTY LIGHTING DISTRICT LLA-1, CARSON ZONE, CITY OF CARSON L 155-0(A); AND RESOLUTION NO. 11-118, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF L 155-0(A) TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697

Submitted by M. Victor Rollinger

Development Services General Manager

Approved by David C. Biggs

City Manager

#### I. SUMMARY

The County of Los Angeles Department of Public Works has submitted a resolution to the city granting consent and jurisdiction to the county of Los Angeles to annex an area of the city to Lighting Maintenance District No. 1697 and County Lighting District LLA-1 (Exhibit No. 1). A joint resolution between the county of Los Angeles and the city of Carson (and various other taxing agencies) approving and accepting the negotiated exchange of property tax revenues (Exhibit No. 2) resulting from these annexations is also required. The county of Los Angeles is requesting that the city adopt these resolutions to reflect the proposed annexation as it applies to locations within the city (Exhibit No. 3).

#### II. RECOMMENDATION

TAKE the following actions:

- 1. WAIVE further reading and ADOPT Resolution No. 11-117, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, GRANTING CONSENT AND JURISDICTION TO THE COUNTY OF LOS ANGELES IN THE MATTER OF COUNTY LIGHTING MAINTENANCE DISTRICT 1697 AND COUNTY LIGHTING DISTRICT LLA-1, CARSON ZONE, CITY OF CARSON L 155-0(A)."
- 2. WAIVE further reading and ADOPT Resolution No. 11-118, "A JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES; THE BOARD OF DIRECTORS OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT; THE BOARD OF DIRECTORS OF THE COUNTY SANITATION DISTRICT NO. 8 OF LOS ANGELES COUNTY (COUNTY SANITATION DISTRICT NO. 8); THE CITY COUNCIL OF THE CITY OF CARSON.

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CALIFORNIA; AND THE BOARD OF DIRECTORS OF THE WATER REPLENISHMENT DISTRICT OF SOUTHERN CALIFORNIA APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF L 155-0(A) TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697."

#### III. ALTERNATIVES

- 1. DENY the proposed annexation. The city needs to adopt the resolutions however in order for the county of Los Angeles to proceed with the annexation procedures, denying the proposed annexation will obligate the city to pay 100% of the operation and maintenance costs of the street lights.
- 2. TAKE another action the City Council deems appropriate.

#### IV. BACKGROUND

As part of the conditions of approval established by the city for various developments within the city, developers have been required to annex their properties to County Lighting Maintenance District 1697, allowing the county to provide funds for the operation and maintenance of existing street lights in the public right-of-way. Currently, this area, as referenced in Exhibit No. 3, is being processed by the County of Los Angeles Department of Public Works for annexation to County Lighting Maintenance District (CLMD) 1697 and County Lighting District LLA-1. Since this area is within the boundary of the City of Carson, permission from the city is required to accomplish annexation.

As a result of the changes in the annexation procedures approved by County Counsel, the city is required to adopt a negotiated tax exchange resolution in order to proceed with annexation into the lighting district. For all new annexations into a county administered CLMD, the procedure requires processing the exchange of property tax revenues with all non-exempt taxing agencies, including the City of Carson. Under Section 99.01 of the Revenue and Taxation (R&T) 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 1697 is defined under Section 95(m) of the R&T Code as a special district. CLMD 1697'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. The approving bodies of the local taxing agencies providing services are the following: The Board of Supervisors of the county of Los Angeles; the Board of Directors of the greater Los Angeles County Vector Control District; the Board of Directors of the County Sanitation District No. 8 of Los Angeles County (County Sanitation District No. 8); the City Council of

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the City of Carson, California; and the Board of Directors of the Water Replenishment District of Southern California.

This annexation will formalize the city's obligation to allocate a portion of the property tax revenue to County Lighting Maintenance District 1697, and Los Angeles County's obligation to provide funds for the operation and maintenance of the installed street lights. Currently, the property tax share percentage for the City of Carson is 7.00%. From this tax share percentage, the city would allocate 0.08% to County Lighting Maintenance District 1697. The city's net property tax share would then be 6.92%. The city's tax share percentage was calculated using the formula approved by both the Auditor-Controller and the County Counsel. The property tax share percentage for the rest of the agencies providing services is shown on the attached Property Tax Transfer Resolution Worksheet (Exhibit No. 4). In addition, each property owner of the area being annexed will be assessed \$1.00 per year for a typical residential lot and \$5.00 per year for a typical commercial lot. This assessment will be levied to the property tax bill received by the property owner every year. This annexation request is standard procedure and must be completed so that funds can be provided to County Lighting Maintenance District 1697 for the operation and maintenance of the street lights.

The county has prepared a joint resolution between the county of Los Angeles and the City of Carson (and other various taxing agencies) approving and accepting the negotiated exchange of property tax revenues resulting from these annexations. It is requested that the City Council adopt this resolution in order to allow the County Board of Supervisors funding approval to be concurrent with the board's approval of the annexation itself (Exhibit No. 5).

Staff concurs with the recommendation of the County of Los Angeles Department of Public Works and recommends that the City Council adopt these resolutions.

#### V. FISCAL IMPACT

Due to a surplus in County Lighting Maintenance District 1697, the current assessment is only \$1.00 per year for a typical residential lot. Assessment for commercial properties is proportionally higher. The city will contribute 0.08% of the property tax share from the annexed assessor's parcels to County Lighting Maintenance District 1697. The remaining balance would be transmitted to the city's general fund.

#### VI. <u>EXHIBITS</u>

- 1. Resolution No. 11-117. (pgs. 5-7)
- 2. Resolution No. 11-118. (pgs. 8-11)

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- 3. Location Map. (pg. 12)
- 4. Property Tax Transfer Resolution Worksheet. (pgs. 13-14)
- 5. Letter from Los Angeles County / Traffic and Lighting Division, dated September 1, 2011. (pgs. 15-16)

G:\DevSvrs\ENGINEERING DIVISION\STREET LIGHTING DISTRICT\L-155\10-04-2011 CC L-155 Street Lighting Authorization.doc

Prepared by: Raymond Velasco, Ph	E Associate Civil Engineer
TO:Rev091911	
Reviewed by:	
City Clerk	City Treasurer
Administrative Services	Development Services
Economic Development	Public Services
Action ta	ken by City Council
Date Action	

#### RESOLUTION NO. 11-117

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA, GRANTING CONSENT AND JURISDICTION TO THE COUNTY OF LOS ANGELES IN THE MATTER OF COUNTY LIGHTING MAINTENANCE DISTRICT 1697 AND COUNTY LIGHTING DISTRICT LLA-1, CARSON ZONE, CITY OF CARSON L 155-0(A)

WHEREAS, the Board of Supervisors of the county of Los Angeles is about to commence proceedings under Divisions 7 and 15 of the Streets and Highways Code of the state of California for the annexation of this territory to the County Lighting Maintenance District 1697 and County Lighting District LLA-1, Carson Zone; and

WHEREAS, existing street lights in the proposed annexation territory known as L 155(0)A located in the City of Carson; and

WHEREAS, all of the land included in the proposed annexation lies within the boundary of the City of Carson.

NOW, THEREFORE, be it determined by the City Council of the City of Carson, California, that:

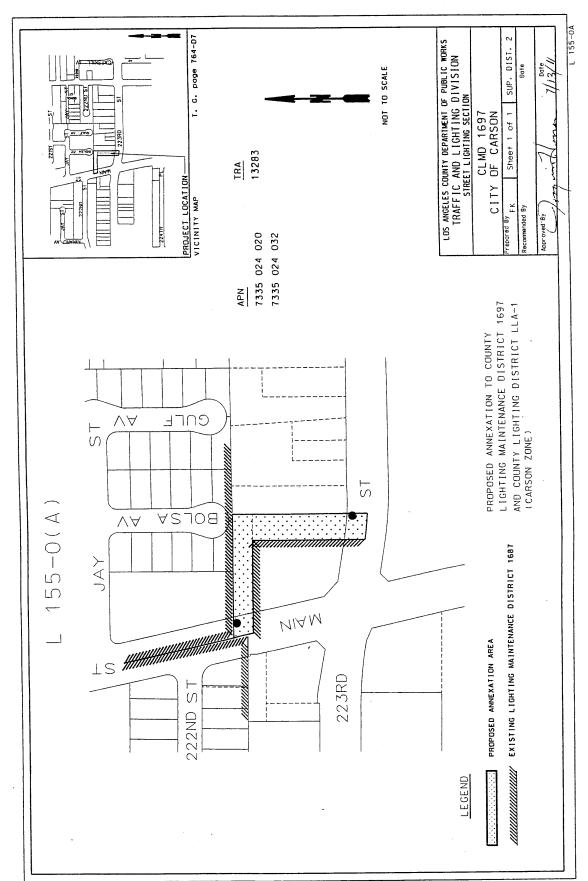
- **Section 1.** That the public interest, convenience, and necessity require the maintenance of a street lighting system located within said territory as shown on the map of the proposed annexation area to County Lighting Maintenance District 1697 and County Lighting District LLA-1, Carson Zone, attached and on file in the office of the Department of Public Works of the county of Los Angeles.
- **Section 2.** That this City Council hereby consents to the annexation of said territory as shown on the attached map (Attachment A), and included within the boundary of said annexation and lying within the boundary of the City of Carson.
- **Section 3.** That this City Council hereby finds and determines that the land included within the boundary of the proposed annexation lying within the boundary of the City of Carson, will be benefited by the proposed annexation, and hereby consents to the inclusion of said land within the proposed annexation and to the assessment thereof.
- **Section 4.** That the consent of the City of Carson is hereby given to the commencement of the proceedings for said annexation to County Lighting Maintenance District 1697 and County Lighting District LLA-1, Carson Zone, by the Board of Supervisors of the county of Los Angeles, and to the exercise of exclusive jurisdiction of said Board of Supervisors over all proceedings necessary thereto for the purpose of consummating the same, all in accordance with the provisions of Divisions 7 and 15 of the California Streets and Highways Code.

[MORE]

**Section 5.** That the Clerk of the City Council is hereby directed to certify and deliver two copies of this Resolution to the Department of Public Works of the county of Los Angeles.

**Section 6.** The City Clerk shall certify to the passage of this resolution by the City Council of the City of Carson, and shall cause the same to be posted in three conspicuous places in the City of Carson, and it shall thereupon take effect.

PASSED, APPROVED, and	ADOPTED this day of
	Mayor Jim Dear
ATTEST:	
City Clerk Helen S. Kawagoe	
APPROVED AS TO FORM:	
City Attorney	_



#### RESOLUTION NO. 11-118

A JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES; THE BOARD OF DIRECTORS OF THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT; THE BOARD OF DIRECTORS OF THE COUNTY SANITATION DISTRICT NO. 8 OF LOS ANGELES COUNTY (COUNTY SANITATION DISTRICT NO. 8); THE CITY COUNCIL OF THE CITY OF CARSON, CALIFORNIA; AND THE BOARD OF DIRECTORS OF THE WATER REPLENISHMENT DISTRICT OF SOUTHERN CALIFORNIA APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF L 155-0(A) TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697

WHEREAS, pursuant to Section 99.01 of the 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 1697, the Los Angeles County General Fund, the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Flood Control Drainage Improvement District, and the Los Angeles County Flood Control District; the Board of Directors of the Greater Los Angeles County Vector Control District; the Board of Directors of the County Sanitation District No. 8 of Los Angeles County (County Sanitation District No. 8); the City Council of the City of Carson; 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 155-0(A) to County Lighting Maintenance District 1697 is as shown on the enclosed Property Tax Transfer Resolution Worksheet (Attachment A).

NOW, THEREFORE, be it determined by the City Council of the City of Carson, California, that:

**Section 1.** The negotiated exchange of property tax revenues between the County Lighting Maintenance District 1697, and the Los Angeles County General Fund, the Los Angeles County Library, the Consolidated Fire Protection District of Los Angeles County, the Los Angeles County Flood Control Drainage Improvement District, the Los Angeles County Flood Control District; the Greater Los Angeles County Vector Control District, the County Sanitation District No. 8, the City of Carson, and the Water Replenishment District of Southern California resulting from the annexation proposal identified as L 155-0(A) to County Lighting Maintenance District 1697 is approved and accepted.

[MORE]



- **Section 2.** For annexation projects within a city of Carson Community Redevelopment Project Area (RPA), County Lighting Maintenance District 1697 will not receive the negotiated share of annual tax increment (ATI) until such time as the affected RPA is terminated for purposes of receiving an ATI.
- **Section 3.** For fiscal years commencing on or after July 1, 2011, 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 155-0(A) (Tax Rate Area 13283) shall be allocated to the affected agencies as indicated in the enclosed Property Tax Transfer Resolution Worksheet (Attachment A).
- **Section 4.** No transfer of property tax revenues other than those specified in Paragraph 3 shall be made as a result of annexation of L 155-0(A).
- **Section 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.

PASSED, APPROVED, and ADOPTED this \_\_\_\_\_ day of October, 2011.

Mayor Jim Dear

ATTEST:

City Clerk Helen S. Kawagoe

APPROVED AS TO FORM:

City Attorney

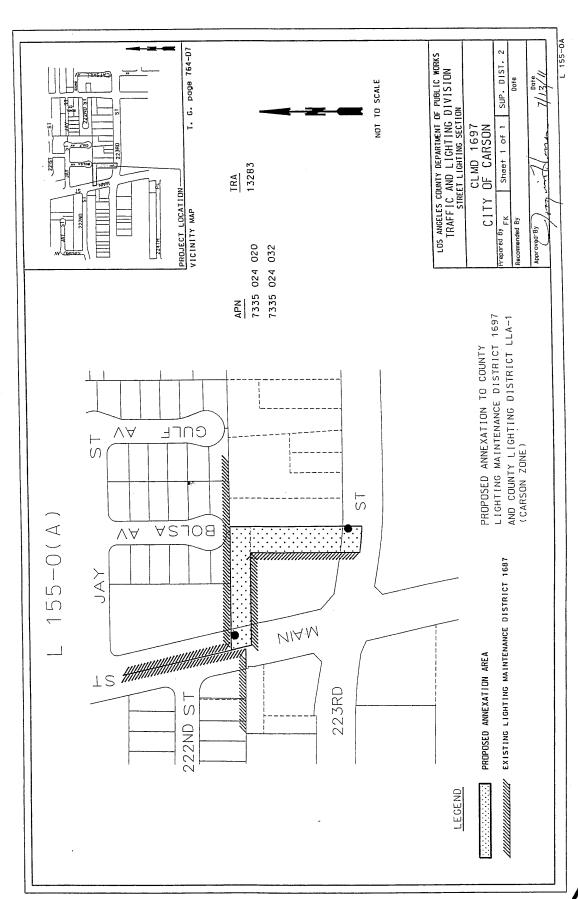


ANNEXATION TO: ACCOUNT NUMBER: TRA: EFFECTIVE DATE: ANNEXATION NUMB	ANNEXATION TO: ACCOUNT NUMBER: TRA: EFFECTIVE DATE: ANNEXATION NUMBER: DISTRICT SHARE:	CO LIGHTING 1019.56 13283 07/01/2011 L 155-0(A)	LIGHTING MAINT DIST N. 56 83 01/2011 55-0(A) PROJECT NA	NO 1697 NAME: L 155-0 (A)	3				
	1 1 1	TAXING AGENCY	X	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
Ŋ	LOS ANGE	ANGELES COUNTY GENERAL	NERAL	0.427487687	42.7496 %	0.011219461	0.004796189	-0.004878427	0.422609260
.20	L.A. COUNTY	UNTY ACCUM CAP	OUTLAY	0.000113407	0.0113 %	0.011219461	0.000001272	0.00000000.0	0.000113407
.01	L A COUNTY	NTY LIBRARY		0.028995689	2.8995 %	0.011219461	0.000325316	-0.000325316	0.028670373
007.30	CONSOL.	FIRE PRO.DIST.OF	.OF L.A.CO.	0.174380537	17.4380 %	0.011219461	0.001956455	-0.001956455	0.172424082
_	LACFI	FIRE-FFW		0.007216626	0.7216 %	0.011219461	996080000.0	0.0000000000	0.007216626
030.10	L.A.CO.F	L.A.CO.FL.CON.DR.IMP.DIST.MAINT	DIST.MAINT.	0.002668257	0.2668 %	0.011219461	0.000029936	-0.000029936	0.002638321
.70	LA CO FL	CO FLOOD CONTROL MAINT	AINT	0.015102606	1.5102 %	0.011219461	0.000169443	-0.000169443	0.014933163
0	GREATER	L A CO VECTOR	CONTROL	0.000547781	0.0547 %	0.011219461	0.000006145	-0.000006145	0.000541636
0	CO SANIT	SANITATION DIST NO	8 OPERAT	0.012893800	1.2893 %	0.011219461	0.000144661	-0.000144661	0.012749139
125.01	CARSON -	- RP AREA #4		0.070000000	7.0000 %	0.011219461	0.000785362	-0.000785362	0.069214638
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21 (	CHILDREN	CHILDREN'S INSTIL TUITION FUND	TION FUND	0.002791474	0.2791 %	0.011219461	0.000031318	EXEMPT	0.002791474
04	L.A.CITY	L.A.CITY COMMUNITY COLLEGE DIST	LEGE DIST	0.030016857	3.0016 %	0.011219461	0.000336772	EXEMPT	0.030016857
0	L.A.COMM	L.A.COMM.COLL.CHILDREN'S	I'S CTR FD	0.000310376	0.0310 %	0.011219461	0.000003482	EXEMPT	0.000310376
ω.	LOS ANGE	ANGELES UNIFIED SC	SCHOOL DIST	0.220997075	22.0997 %	0.011219461	0.002479468	EXEMPT	0.220997075
887.06	CO.SCH.S	CO.SCH.SERV.FD LOS A	ANGELES	0.000012321	0.0012 %	0.011219461	0.000000138	EXEMPT	0.000012321

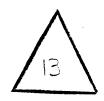


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	ALLOCATED SHARE	0.004796189	0.000001272	0.000325316	0.001956455	0.000080966	0.000029936	0.000169443	0.000006145	0.000144661	0.000785362	0.000002089	0.00000000.0	0.00000000.0	0.000015780	0.000031318	0.000336772	0.000003482	0.002479468	0.000000138
	PROPOSED DIST SHARE	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461	0.011219461
(A)	PERCENT	42.7496 %	0.0113 %	2.8995 %	17.4380 %	0.7216 %	0.2668 %	1.5102 %	0.0547 %	1.2893 %	7.0000 %	0.0186 %	% 0000.0	0.0000 %	0.1406 %	0.2791 %	3.0016 %	0.0310 %	22.0997 %	0.0012 %
NAME: L 155-0	CURRENT TAX SHARE	0.427487687	0.000113407	0.028995689	0.174380537	0.007216626	0.002668257	0.015102606	0.000547781	0.012893800	0.070000000	0.000186248	0.00000000.0	0.00000000.0	0.001406532	0.002791474	0.030016857	0.000310376	0.220997075	0.000012321
019.56 13283 07/01/2011 ER: L 155-0(A) PROJECT 0.011219461	TAXING AGENCY	LOS ANGELES COUNTY GENERAL	L.A. COUNTY ACCUM CAP OUTLAY	L A COUNTY LIBRARY	CONSOL. FIRE PRO.DIST.OF L.A.CO.	L A C FIRE-FFW	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	LA CO FLOOD CONTROL MAINT	GREATER L A CO VECTOR CONTROL	CO SANITATION DIST NO 8 OPERAT	CARSON - RP AREA #4	WTR REPLENISHMENT DIST OF SO CAL	EDUCATIONAL REV AUGMENTATION FD	EDUCATIONAL AUG FD IMPOUND	COUNTY SCHOOL SERVICES	CHILDREN'S INSTIL TUITION FUND	L.A.CITY COMMUNITY COLLEGE DIST	L.A.COMM.COLL.CHILDREN'S CTR FD	LOS ANGELES UNIFIED SCHOOL DIST	CO.SCH.SERV.FD LOS ANGELES
ACCOUNT NUMBER: TRA: EFFECTIVE DATE: ANNEXATION NUMBER DISTRICT SHARE:	ACCOUNT #	001.05	001.20	003.01	007.30	007.31	030.10	030.70	061.80	066.30	125.01	350.90	400.00	400.01	400.15	400.21	805.04	805.20	887.03	887.06



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0.003626215	EXEMPT	0.000040684	0.011219461	0.3626 %	0.003626215	887.20 LOS ANGELES CHILDRENS CENTER FD
0.001246512	EXEMPT	0.000013985	0.011219461	0.1246 %	0.001246512	887.07 DEV. CTR. HDCPD MINOR-L A UNIF.
NET SHARE	ADJUSTMENTS	ALLOCATED SHARE	PROPOSED DIST SHARE	PERCENT	CURRENT TAX SHARE	TAXING AGENCY
		TRA: 13283		· ·	NAME: L 155-0 (A)	ANNEXATION NUMBER: L 155-0(A) PROJECT N





#### **COUNTY OF LOS ANGELES**

#### DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 http://dpw.lacounty.gov

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

September 1, 2011

IN REPLY PLEASE REFER TO FILE: T-5

Mr. Victor Rollinger City Engineer City of Carson 701 East Carson Street Carson, CA 90745-6234

Attention Mr. Gilbert Marquez

Dear Mr. Rollinger:

STREET LIGHTING DISTRICTS
CONSENT AND JURISDICTION/NEGOTIATED TAX EXCHANGE RESOLUTIONS
RESULTING FROM ANNEXATION OF TERRITORY TO
COUNTY LIGHTING MAINTENANCE DISTRICT 1697 AND
COUNTY LIGHTING DISTRICT LLA-1, CARSON ZONE
CITY OF CARSON
L 155-0(A)

The area shown on the enclosed map is being processed for annexation to County Lighting Maintenance District (CLMD) 1697 and County Lighting District (CLD) LLA-1 (Carson Zone), in order to provide funds for the operation and maintenance of street lights installed by the developer. CLMD 1697 is located wholly within the jurisdictional boundary of the City of Carson (City) and is administered by the County of Los Angeles (County) on behalf of the City. Since this area is located within the City's jurisdiction, City Council approval of the enclosed Resolution Granting Consent and Jurisdiction to the County is required to accomplish this annexation.

In addition, enclosed is a Joint Resolution between the County and the City approving and accepting the negotiated exchange of property tax revenues resulting from the annexation of the subject territory to CLMD 1697. For new annexations to a County-administered CLMD, our procedures require us to process the exchange of property tax revenues concurrent with the County of Los Angeles Board of Supervisors' approval of the annexation. Attached to the Joint Resolution is a Property Tax Transfer Resolution Worksheet listing the share of the annual tax increment to be exchanged between the City, other nonexempt taxing agencies (school-related agencies are



Mr. Victor Rollinger September 1, 2011 Page 2

exempted by State law), and CLMD 1697. The tax-sharing ratios listed in the worksheet attached to the Joint Resolution were calculated using a formula approved by the Auditor-Controller and County Counsel. Upon the City's approval of the enclosed resolutions, we will continue the annexation processing for this project and schedule a public hearing before the Board of Supervisors.

The costs for the operation and maintenance of street lights located within a County-administered CLMD are primarily funded by ad valorem property tax. The collection of property tax revenues has allowed CLMD 1697 to maintain a low \$1 annual base assessment rate for a single-family home within the Carson Zone. As shown in the enclosed Property Tax Transfer Worksheet for L 155-0(A) (Tax Rate Area 13283), the current tax share ratio for the City is 0.070000000. Out of the City's tax share ratio, the City would allocate 0.000785362 to CLMD 1697, with a net share to the City of 0.069214638, or 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 City would receive \$6.9215 and CLMD 1697 would receive \$0.0785. For areas in a Community Redevelopment Zone, CLMD 1697 will not receive any tax dollars until such time that the Community Redevelopment Zone is terminated.

We have prepared the enclosed resolutions for your use in this matter. Please have the enclosed resolutions executed and returned to us in the enclosed self-addressed envelope by September 27, 2011.

If you have any questions, please contact Ms. Tigist Desta of our Street Lighting Section at (626) 300-4755.

Very truly yours,

GAIL FARBER

Director of Public Works

ARNEL G. DULAY

Head, Street Lighting **Section** Traffic and Lighting Division

TD:ch

P:\tipub\WPFILES\FILES\STL\TD\CONSENT & JURISDICTION (C&J's)\C&J CARSON\C & J L 155-0(A).doc

Enc.

