



# City of Carson

## Report to Mayor and City Council

August 5, 2014  
New Business Consent

**SUBJECT: CONSIDERATION OF RESOLUTION NO. 14-073, 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 PROJECT L 009-2010; AND RESOLUTION NO. 14-074, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF L 009-2010 TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697**

Submitted by Bruce Barrette  
Interim Director of Public Works

Approved by Nelson Hernandez  
City Manager

### **I. SUMMARY**

The County of Los Angeles Department of Public Works has submitted a resolution to the City of Carson 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. 14-073, "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 PROJECT L 009-2010."
2. WAIVE further reading and ADOPT Resolution No. 14-074, "A 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. 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 009-2010 TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697.”

### **III. ALTERNATIVES**

1. DENY the proposed annexation. However, 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, located at 22235 S. Figueroa Street, 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 Trustees 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.

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 6.74%. From this tax share percentage, the City would allocate 0.07% to County Lighting Maintenance District 1697. The City's net property tax share would then be 6.67%. 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, as a result of the recent increase in the street lighting assessment rate adopted by the Board of Supervisors of the County of Los Angeles, each property owner of the area being annexed will be assessed \$35.00 per year for a typical residential lot and \$175.00 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 these resolutions in order to allow the Board of Supervisors of the County of Los Angeles funding approval to be concurrent with the board's approval of the annexation itself (Exhibit No. 5).

City 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**

Recently, the Board of Supervisors of the County of Los Angeles adopted a resolution increasing the annual base assessment rate to \$35.00 per unit. The current assessment per year for a typical residential lot is \$35.00. Assessment for commercial properties is proportionally higher. The City will contribute 0.07% 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. EXHIBITS**

1. Resolution No. 14-073. (pgs. 5-7)
2. Resolution No. 14-074. (pgs. 8-11)
3. Location Map. (pg. 12)
4. Property Tax Transfer Resolution Worksheet. (pgs. 13-14)
5. Letter from the County of Los Angeles / Traffic and Lighting Division, dated July 7, 2014. (pgs. 15-16)

Prepared by: Gilbert M. Marquez, P.E., Senior Civil Engineer

\\Carson\_nas\devsvrs\ENGINEERING SERVICES DIVISION\STREET LIGHTING DISTRICT\ 009-2010 22235 FIGUEROA ST\08-05-14 CC Agenda\_Street Lighting District\_L 009-2010\_FINAL.docx

TO:Rev07-02-2014

Reviewed by:

City Clerk	City Treasurer
Administrative Services <i>Juan N. Catlagan</i>	Public Works
Community Development	Community Services

**Action taken by City Council**

Date\_\_\_\_\_ Action\_\_\_\_\_

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RESOLUTION NO. 14-073

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 PROJECT L 009-2010

WHEREAS, the Board of Supervisors of the county of Los Angeles is prepared 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, the street lights will be installed in the proposed annexation territory known as L 009-2010 located at 22235 S. Figueroa Street 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.** 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 County of Los Angeles Department of Public Works.

**Section 2.** 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.** 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.** 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 Landscaping and Lighting Act-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]

EXHIBIT NO. 01



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

**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 \_\_\_\_\_, 2014.

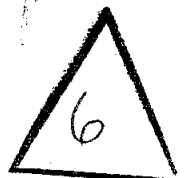
\_\_\_\_\_  
Mayor Jim Dear

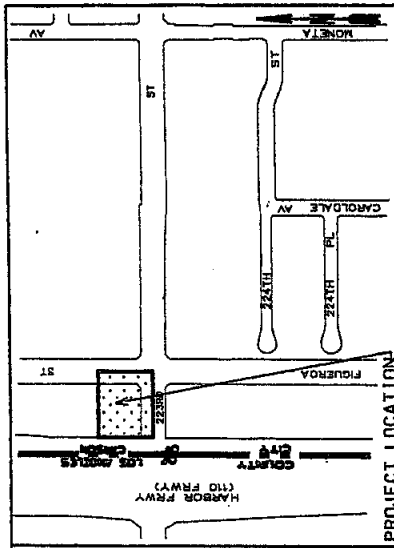
ATTEST:

\_\_\_\_\_  
City Clerk Donesia L. Gause, CMC

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney





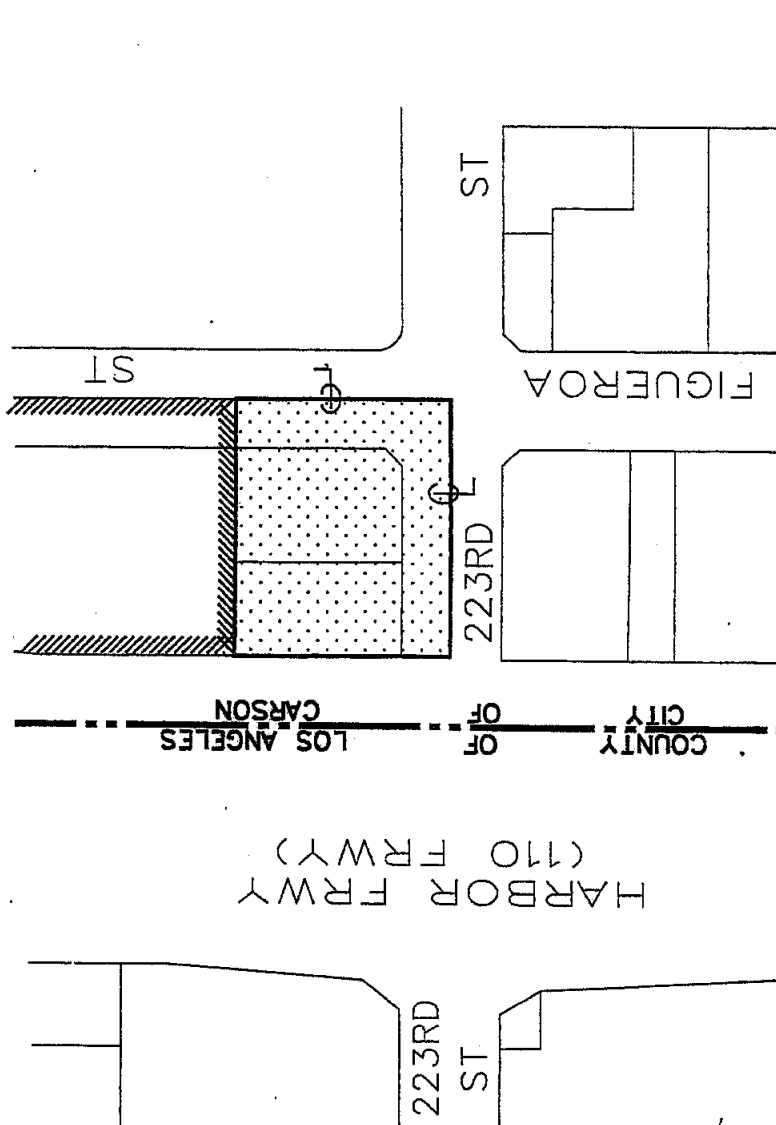
T. G. page 764-B7  
PROJECT LOCATION  
VICINITY MAP

TRA  
1011  
1111  
APN  
7341 001 098  
7341 001 099



NOT TO SCALE

L 009-2010



**LEGEND**

PROPOSED ANNEXATION AREA

EXISTING LIGHTING MAINTENANCE DISTRICT 1697

CITY / COUNTY BOUNDARY

PROPOSED ANNEXATION TO COUNTY  
LIGHTING MAINTENANCE DISTRICT 1697  
AND COUNTY LIGHTING DISTRICT LLA-1  
(CARSON ZONE)

LOS ANGELES COUNTY DEPARTMENT OF PUBLIC WORKS  
TRAFFIC AND LIGHTING DIVISION  
STREET LIGHTING SECTION

CLMD 1697

CITY OF CARSON

Prepared By TO Sheet 1 of 1 SUP. DIST. 2

Recommended By *Yoshida Photo* Date 4/16/14

Approved By *Gregory H. ...* Date 7/28/14

RESOLUTION NO. 14-074

A 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. 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 009-2010 TO COUNTY LIGHTING MAINTENANCE DISTRICT 1697

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 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 Trustees 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 009-2010 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 Public 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 009-2010 to County Lighting Maintenance District 1697 is approved and accepted.

[MORE]

EXHIBIT NO. 02





**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, 2015, 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 009-2010 (Tax Rate Area 01111) 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 009-2010.

**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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Mayor Jim Dear

ATTEST:

\_\_\_\_\_  
City Clerk Donesia L. Gause, CMC

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET  
FISCAL YEAR 2013-2014

ANNEXATION TO:  
ACCOUNT NUMBER: CO LIGHTING MAINT DIST NO 1697  
TRA: 019.56  
EFFECTIVE DATE: 07/01/2014  
ANNEXATION NUMBER: L 009-2010 PROJECT NAME: L 009-2010  
DISTRICT SHARE: 0.011012192

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST. SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
001.05	LOS ANGELES COUNTY GENERAL	0.244238998	24.4247 %	0.011012192	0.002689619	-0.002770337	0.241468661
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000113407	0.0113 %	0.011012192	0.000001248	0.000000000	0.000113407
003.01	L A COUNTY LIBRARY	0.0233202342	2.3202 %	0.011012192	0.000255508	-0.000255508	0.022946834
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.174380537	17.4380 %	0.011012192	0.001920311	-0.001920311	0.172460226
007.31	L A C FIRE-FFW	0.007216626	0.7216 %	0.011012192	0.000079470	0.000000000	0.007216626
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001720285	0.1720 %	0.011012192	0.000018944	-0.000018944	0.001701341
030.70	LA CO FLOOD CONTROL MAINT	0.009735426	0.9735 %	0.011012192	0.000107208	-0.000107208	0.009628218
061.80	GREATER L A CO VECTOR CONTROL	0.000370495	0.0370 %	0.011012192	0.000004079	-0.000004079	0.000366416
066.30	CO SANITATION DIST NO 8 OPERAT	0.009271521	0.9271 %	0.011012192	0.000102099	-0.000102099	0.009169422
125.01	CITY-CARSON TD #1	0.067428693	6.7428 %	0.011012192	0.000742537	-0.000742537	0.066686156
350.90	WTR REPLENISHMENT DIST OF SO CAL	0.000173040	0.0173 %	0.011012192	0.000001905	-0.000001905	0.000171135
400.00	EDUCATIONAL REV AUGMENTATION FD	0.068647177	6.8647 %	0.011012192	0.000755955	EXEMPT	0.068647177
400.01	EDUCATIONAL AUG FD IMPOUND	0.133094091	13.3094 %	0.011012192	0.001465657	EXEMPT	0.133094091
400.15	COUNTY SCHOOL SERVICES	0.001406532	0.1406 %	0.011012192	0.000015489	EXEMPT	0.001406532
400.21	CHILDREN'S INSTIL TUITION FUND	0.002791474	0.2791 %	0.011012192	0.000030740	EXEMPT	0.002791474
805.04	L.A.CITY COMMUNITY COLLEGE DIST	0.030016857	3.0016 %	0.011012192	0.000330551	EXEMPT	0.030016857
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	0.000310376	0.0310 %	0.011012192	0.000003417	EXEMPT	0.000310376
887.03	LOS ANGELES UNIFIED SCHOOL DIST	0.220997075	22.0997 %	0.011012192	0.002433662	EXEMPT	0.220997075
887.06	CO.SCH.SERV.FD.- LOS ANGELES	0.000012321	0.0012 %	0.011012192	0.000000135	EXEMPT	0.000012321

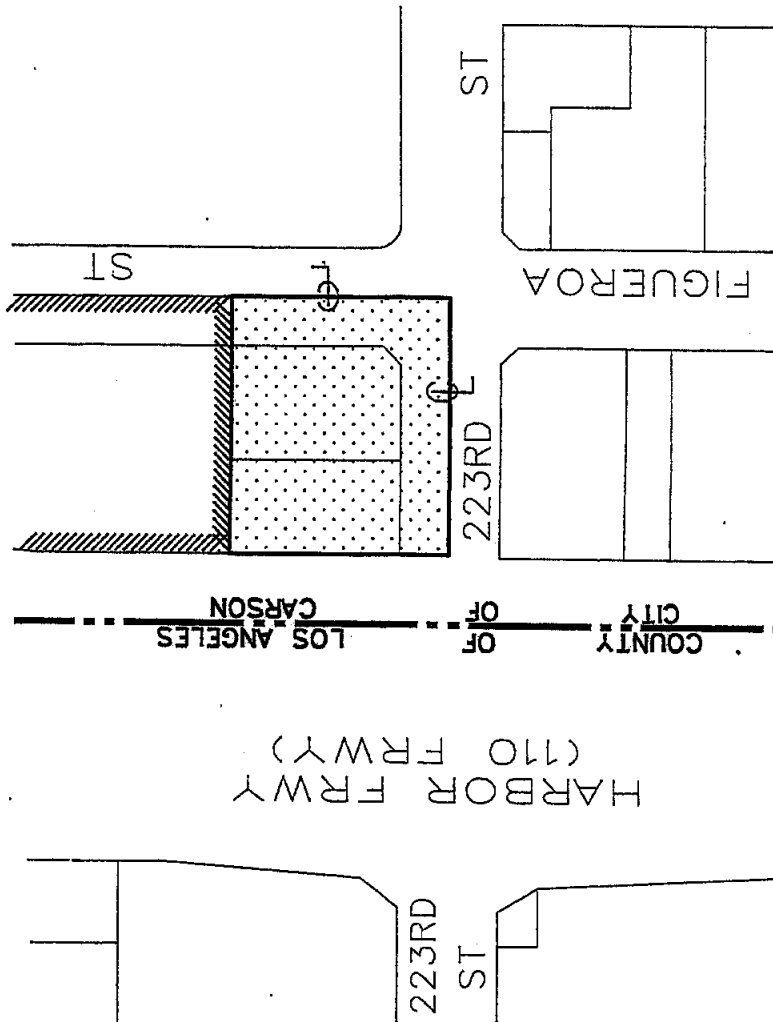
ANNEXATION NUMBER: L 009-2010 PROJECT NAME: L 009-2010

TRA: 01011

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
887.07	DEV. CTR. HDCPD MINOR-L A UNIF.	0.001246512	0.1246 %	0.011012192	0.0000013726	EXEMPT	0.001246512
887.20	LOS ANGELES CHILDRENS CENTER FD	0.003626215	0.3626 %	0.011012192	0.0000039932	EXEMPT	0.003626215
***019.56	CO LIGHTING MAINT DIST NO 1697	0.000000000	0.0000 %	0.011012192	0.0000000000	0.000000000	0.0059222928
TOTAL:		1.000000000	100.0000 %		0.011012192	-0.0059222928	1.000000000



L 009-2010



HARBOR FRWY  
(110 FRWY)

COUNTY OF LOS ANGELES  
CITY OF CARSON

EXHIBIT NO. 03

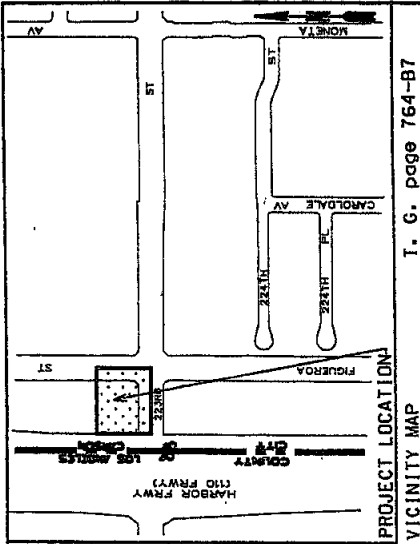
**LEGEND**

PROPOSED ANNEXATION AREA

EXISTING LIGHTING MAINTENANCE DISTRICT 1697

CITY / COUNTY BOUNDARY

PROPOSED ANNEXATION TO COUNTY  
LIGHTING MAINTENANCE DISTRICT 1697  
AND COUNTY LIGHTING DISTRICT LLA-1  
(CARSON ZONE)



T. G. page 764-B7

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NOT TO SCALE

LOS ANGELES COUNTY DEPARTMENT OF PUBLIC WORKS  
TRAFFIC AND LIGHTING DIVISION  
STREET LIGHTING SECTION

CLMD 1697  
CITY OF CARSON

Prepared By	ID	Sheet 1 of 1	SUP. DIST. 2
Recommended By	<i>Yoshida</i>	Date	4/16/14
Approved By	<i>Jeffrey Adams</i>	Date	7/28/14

ANNEXATION TO: CO LIGHTING MAINT DIST NO 1697  
 ACCOUNT NUMBER: 019.56  
 TRA: 01011  
 EFFECTIVE DATE: 07/01/2014  
 ANNEXATION NUMBER: L 009-2010 PROJECT NAME: L 009-2010  
 DISTRICT SHARE: 0.011012192

ACCOUNT #	TAXING AGENCY	CURRENT TAX SHARE	PERCENT	PROPOSED DIST SHARE	ALLOCATED SHARE	ADJUSTMENTS	NET SHARE
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030.70	LA CO FLOOD CONTROL MAINT	0.009735426	0.9735 %	0.011012192	0.000107208	-0.000107208	0.009628218
061.80	GREATER L A CO VECTOR CONTROL	0.000370495	0.0370 %	0.011012192	0.000004079	-0.000004079	0.000366416
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ANNEXATION NUMBER: L 009-2010 PROJECT NAME: L 009-2010

TRA: 01011

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***019.56	CO LIGHTING MAINT DIST NO 1697	0.000000000	0.0000 %	0.011012192	0.000000000	0.000000000	0.0059222928
TOTAL:		1.000000000	100.0000 %		0.011012192	-0.0059222928	1.000000000





GAIL FARBER, Director

# 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

July 7, 2014

IN REPLY PLEASE

REFER TO FILE: T-5

Mr. Massoud Ghiam  
Acting Director of Public Works  
City of Carson  
701 East Carson Street  
Carson, CA 90745-6234

Dear Mr. Ghiam:

**STREET LIGHTING DISTRICTS  
CONSENT AND JURISDICTION/NEGOTIATED TAX EXCHANGE RESOLUTIONS  
RESULTING FROM THE ANNEXATION OF L 009-2010 TO  
COUNTY LIGHTING MAINTENANCE DISTRICT 1697 AND  
COUNTY LIGHTING DISTRICT LANDSCAPING AND LIGHTING ACT-1,  
CARSON ZONE, CITY OF CARSON**

The area shown on the enclosed map is being processed for annexation to County Lighting Maintenance District 1697 and County Lighting District Landscaping and Lighting Act-1, Carson Zone, in order to provide funds for the operation and maintenance of street lights installed by the developer. County Lighting Maintenance District 1697 is located wholly within the jurisdictional boundary of the City of Carson and is administered by the County of Los Angeles 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 County Lighting Maintenance District 1697. For new annexations to a County Lighting Maintenance District, our procedures require us to process the exchange of property tax revenues concurrent with the Board of Supervisors' approval of the annexation. Attached to the Joint Resolution are Property Tax Transfer Resolution Worksheets listing the share of the annual tax increment to be exchanged between the City, other nonexempt taxing agencies (school-related agencies are exempted by State law), and County Lighting Maintenance District 1697.

EXHIBIT NO. 05



Mr. Massoud Ghiam  
July 7, 2014  
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The tax-sharing ratios listed on the worksheets were calculated using a formula approved by the Auditor-Controller and County Counsel. Upon the City's approval of the resolutions, we will continue the annexation process for this project and schedule a public hearing before the Board.

The costs for the operation and maintenance of street lights located within a County Lighting Maintenance District are primarily funded by ad valorem property tax. The collection of property tax revenues has allowed County Lighting Maintenance District 1697 to maintain a \$35 annual base assessment rate for a single-family home within the Carson Zone. As shown on the Property Tax Transfer Resolution Worksheet for L 009-2010, Tax Rate Area 01011, the current tax share ratio for the City is 0.067428693. Out of the City's tax share ratio, the City would allocate 0.000742537 to County Lighting Maintenance District 1697, with a net share to the City of 0.066686156, 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 \$6.6686 and County Lighting Maintenance District 1697 would receive \$0.0743.

We prepared the resolutions for your use in this matter. Please have the resolutions executed and returned to us in the enclosed self-addressed envelope by August 27, 2014.

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

Very truly yours,

GAIL FARBER  
Director of Public Works

  
DEAN R. LEHMAN *for*  
Assistant Deputy Director  
Traffic and Lighting Division

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Enc.

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