EXHIBIT "A "

LAFCO FILE 2017-0001

MOUNT HANNAH MUTUAL WATER ASSOCIATION COUNTY SERVICE AREA # 22 ANNEXATION TO THE COBB AREA COUNTY WATER DISTRICT

ALL THAT CERTAIN REAL PROPERTY, SITUATE IN THE UNINCORPORATED AREA OF THE COUNTY OF LAKE, STATE OF CALIFORNIA. BEING A PORTION OF SECTION 15 TOWNSHIP 12 NORTH, RANGE 8 WEST, M.D.B. & M., LAKE COUNTY, CALIFORNIA

BEGINNING AT THE CENTER QUARTER CORNER OF SAID SECTION 15, AND RUNNING THENCE, FROM SAID POINT OF BEGINNING,

- 1) NORTH 89°46'00" EAST, ALONG THE NORTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 15, A DISTANCE OF 949.01 FEET, TO THE NORTHEAST CORNER OF MOUNT HANNAH SUBDIVISION NO. 2, AS SHOWN ON THAT CERTAIN MAP FILED IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LAKE ON APRIL 22, 1952 IN BOOK 6 OF TOWN MAPS AT PAGE 74;
- 2) THENCE SOUTH 02°37'00" EAST, A DISTANCE OF 326.77 FEET TO A POINT ON THE NORTH LINE OF THAT CERTAIN 4.97 ACRE TRACT OF LAND CONVEYED BY JO LENDERT ADMIRAL, ET UX., TO RUDY J. DECAMINADA AND MARGIE B. DECAMINADA, TRUSTEES OF THE RUDY J. AND MARGIE B. DECAMINADA 1976 LIVING TRUST FILED IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LAKE ON AUGUST 31, 1981 IN BOOK 1104 OF OFFICIAL RECORDS AT PAGE 611;
- 3) THENCE NORTH 89°36'14" EAST, A DISTANCE OF 347.22 FEET, ALONG THE NORTH LINE OF SAID DECAMINADA TRACT TO THE NORTHEAST CORNER OF SAID DECAMINADA TRACT;
- 4) THENCE SOUTH 01°52'33" WEST, A DISTANCE OF 760.42 FEET, ALONG THE EASTERLY LINE OF SAID DECAMINADA TRACT TO A POINT ON THE NORTHEAST LINE OF CALIFORNIA STATE HIGHWAY NO. 175, AND THE BEGINNING OF A CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 1750 FEET TO WHICH POINT A RADIAL LINE BEARS NORTH 57°57'11" EAST;
- 5) THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 12°22'02", A DISTANCE OF 377.74 FEET TO THE BEGINNING OF A COMPOUND 875.00 FOOT RADIUS CURVE CONCAVE TO THE SOUTHWEST;
- 6) THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 07°54'12" A DISTANCE OF 120.70 FEET, TO THE NORTH LINE OF PARCEL 1 PER 2 PM 4;
- 7) THENCE LEAVING SAID LINE OF CALIFORNIA STATE HIGHWAY 175 AND ALONG SAID NORTH LINE, SOUTH 67°12'43" WEST, A DISTANCE OF 233.23 FEET TO THE EAST LINE OF THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 15;
- 8) THENCE ALONG SAID EAST LINE NORTH 01°52'33" EAST, A DISTANCE OF 288.86 FEET TO THE NORTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 15.
- 9) THENCE NORTH 89°57'01" WEST, A DISTANCE OF 1324.80 FEET, ALONG THE SOUTH LINE OF THE NORTHWEST QUARTER OF THE SOUTHEAST QUARTER TO THE SOUTHWEST CORNER OF THE NORTH HALF OF THE SOUTHEAST QUARTER OF SAID SECTION 15;

10) THENCE NORTH 02°00'50" EAST, A DISTANCE OF 1336.81 FEET, ALONG THE WEST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 15 TO THE POINT OF BEGINNING.

CONTAINING 39.47 ACRES OF LAND, MORE OR LESS.

FOR ASSESSMENT PURPOSE ONLY. THIS DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED.

A.P.N 050-011-03,04,05,10,11,13,17,19,20,21,22,27,28,30,31,32,33,36,37,41,42,43,44,45 AND 46.

A.P.N. 050-521-02,05,06,08,09,10,12,15,16,17,19,21 AND 22.

A.P.N. 051-141-01, 02,03,04,05,06,07,08,11,12,13 AND 15.

A.P.N 051-142-01,02,03,04 AND 05.

A.P.N. 051-151-04, 05, 06,07,08,09,10,11,14 AND 15.

A.P.N. 051-152-01, 02, 03,04.05,06 AND 07.

A.P.N. 115-003-01,02,03,04,05,06,10,17.42 AND 43.

MICHAEL S. CONSER, LS 8383

DATE:

SONAL LAND SUPPLEY OF CALIFORNIA

EXHIBIT "A"

.

LAFCO FILE 2017-0001

HILL 9 AND 10 MUTUAL WATER ASSOCIATION ANNEXATION TO THE COBB AREA **COUNTY WATER DISTRICT**

ALL THAT CERTAIN REAL PROPERTY, SITUATE IN THE UNINCORPORATED AREA OF THE COUNTY OF LAKE, STATE OF CALIFORNIA, BEING PORTIONS OF SECTIONS 9 AND 10, TOWNSHIP 12 NORTH, RANGE 8 WEST, M.D.B. & M., MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF PARCEL "A" MARKED BY A 1/3" IRON ROD, AS SHOWN IN BOOK 3 OF PARCEL MAPS AT PAGE 31, LAKE COUNTY RECORDS FROM WHICH THE WEST QUARTER CORNER OF SAID SECTION 9 BEARS SOUTH 65°53'17" WEST, 1500.97 FEET;

- 1) THENCE NORTH 01°50'30" EAST 688.09 TO THE NORTHWEST CORNER OF SAID PARCEL
- 2) THENCE SOUTH 88°59'00" EAST 1974.02 TO THE NORTHEAST CORNER OF PARCEL "C" PER SAID PARCEL MAP;
- 3) THENCE SOUTH 88°59'00" EAST 661.07 FEET MORE OR LESS TO THE NORTHWEST CORNER OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION
- 4) THENCE EAST 1320 FEET MORE OR LESS TO THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 10;
- 5) THENCE EAST 1320 FEET MORE OR LESS TO THE NORTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 10;
- 6) THENCE SOUTH 1320 FEET MORE OR LESS TO THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 10;
- 7) THENCE EAST 1320 FEET MORE OR LESS TO THE NORTHEAST CORNER OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 10;
- 8) THENCE SOUTH 1320 FEET MORE OR LESS TO THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 10;
- 9) THENCE WEST 2640 FEET MORE OR LESS TO THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 10:
- 10) THENCE NORTH 1320 FEET MORE OR LESS TO THE NORTHWEST CORNER OF THE NORTHWEST OUARTER OF THE SOUTHWEST OUARTER OF SAID SECTION 10:
- 11) THENCE NORTH 89°05'30" WEST 2646.22 FEET TO THE CENTER OUARTER CORNER OF SECTION 9. SAID POINT ALSO BEING THE NORTHEAST CORNER OF A PARCEL DESCRIBED BY GRANT DEED FROM NATALIE E. KAMPA TO GEORGE CALVIN AND ELLEN BOETTCHER. RECORDED ON DECEMBER 11, 2013 IN DOCUMENT NUMBER 2013018360, LAKE COUNTY RECORDS:
- 12) THENCE ALONG THE WEST LINE OF THE NORTHWEST QUARTER OF THE SOUTHEAST OUARTER OF SAID SECTION 9 SOUTH 00°12'00" WEST 584.28 FEET TO A POINT ON THE SOUTHWESTERLY LINE OF STATE HIGHWAY NO. 175:

THENCE ALONG SAID SOUTHWESTERLY LINE OF SAID HIGHWAY NO. 175 THE FOLLOWING COURSES:

- 13) THENCE NORTH 69°18'14" WEST 298.27 FEET:
- 14) THENCE NORTH 68°37'23" WEST 90.52 FEET:
- 15) THENCE NORTH 59°29'23" WEST 85.00 FEET:
- 16) THENCE NORTH 49°35'23" WEST 85.00 FEET;
- 17) THENCE NORTH 45°59'33" WEST 183.00 FEET:

- 18) THENCE NORTH 27°44'33" WEST 306.00 FEET:
- 19) THENCE NORTH 27°18'28" WEST 92.00 FEET;
- 20) THENCE NORTH 37°13°18" WEST 101 FEET MORE OR LESS TO THE INTERSECTION WITH THE SOUTHWESTERLY EXTENSION OF THE SOUTHWESTERLY LINE OF TRACT ONE OF DOCUMENT NUMBER 2003002291, L.C.R.:
- 21) THENCE LEAVING SAID SOUTHERLY LINE OF HIGHWAY 175 AND ALONG SAID SOUTHWESTERLY EXTENSION AND SOUTHEASTERLY LINE OF SAID TRACT ONE NORTH 50°46'30" EAST 285 FEET MORE OR LESS TO THE MOST EASTERLY CORNER OF SAID TRACT ONE:
- 22) THENCE ALONG THE NORTH LINE OF A PARCEL DESCRIBED BY GRANT DEED FROM NATALIE E. KAMPA TO GEORGE CALVIN AND ELLEN BOETTCHER RECORDED ON DECEMBER 11, 2013 IN DOCUMENT NUMBER 2013018358. LAKE COUNTY RECORDS, SOUTH 37°21'20" EAST 119.46 FEET;
- 23) THENCE ALONG SAID NORTH LINE SOUTH 39°12'17" EAST 100.03';
- 24) THENCE LEAVING SAID NORTH LINE NORTH 50°39'34" EAST 25 FEET MORE OR LESS TO THE CENTERLINE OF THAT CERTAIN 50 FOOT WIDE EASEMENT DESCRIBED IN THE DECLARATION OF ROADWAY AND UTILITY EASEMENTS BY FRANK MATTINA, ET AL., DATED JULY 23, 1968, IN BOOK 561 OF OFFICIAL RECORDS OF LAKE COUNTY AT PAGE 170, SAID EASEMENT BEING MORE PARTICULARY DESCRIBED IN EXHIBIT "C" ON PAGE 172 OF SAID INSTRUMENT, SAID POINT ALSO BEING THE MOST SOUTHERLY CORNER OF PARCEL "B" OF SAID PARCEL MAP;
 - 25) THENCE NORTH 39°13'00" WEST 99.34 FEET;
 - 26) THENCE NORTH 37°22'10" WEST 265.99 FEET;
 - 27) THENCE NORTH 51°41'10" WEST 402.91 FEET;
- 28) THENCE SOUTH 85°13'20" WEST 205.22 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 50.00 FEET;
- 29) THENCE SOUTHWESTERLY 72.76 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 83°22'50":
- 30) THENCE SOUTH 01°50'30" WEST 70.35 FEET TO THE NORTHEAST LINE OF SAID HIGHWAY 175:
- 31) THENCE LEAVING SAID CENTERLINE AND ALONG SAID NORTHEAST LINE NORTH 54°47'00" WEST 29.94 FEET MORE OR LESS TO THE POINT OF BEGINNIG. CONTAINING 237.36 ACRES OF LAND MORE OR LESS

FOR ASSESSMENT PURPOSES ONLY. THIS DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED.

A.P.N. 011-059-05,06,12,13,14.15,16,17,18,19,20,21,22,23.24.25,27.28.29,30,31,32,33,34.40 AND 41. A.P.N. 011-061-01.03,04.05,06,07,08.09,10, AND 11.

A.P.N. 011-062-01,02,03,04.05,06,07,08,09.10.11,12,14.15,16,17,18,19,20,21 AND 22. A.P.N. 011-017-29 AND 30.

MICHAEL S. CONSER, LS 8383

DATE

CONAL LAND SUPPLE VON CONCENTRAL S. CONCENTR

R-A

EXHIBIT "A"

LAFCO FILE 2017-0001

BRANDING IRON MUTUAL WATER COMPANY ANNEXATION TO THE COBB AREA COUNTY WATER DISTRICT

ALL THAT CERTAIN REAL PROPERTY, SITUATE IN THE UNINCORPORATED AREA OF THE COUNTY OF LAKE, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 9, TOWNSHIP 12 NORTH, RANGE 8 WEST, M.D.B. & M., MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF LOT 7 MARKED BY A 5/8" IRON ROD, TAGGED LS 2581, AS SHOWN IN BOOK 10 OF TOWN MAPS AT PAGES 1 AND 2, LAKE COUNTY RECORDS, FROM WHICH THE SOUTH QUARTER CORNER OF SAID SECTION 9 BEARS SOUTH 01°33'12" WEST, 1325.54 FEET;

1) THENCE NORTH 88°03'28" WEST 1337.17 FEET;

٠,

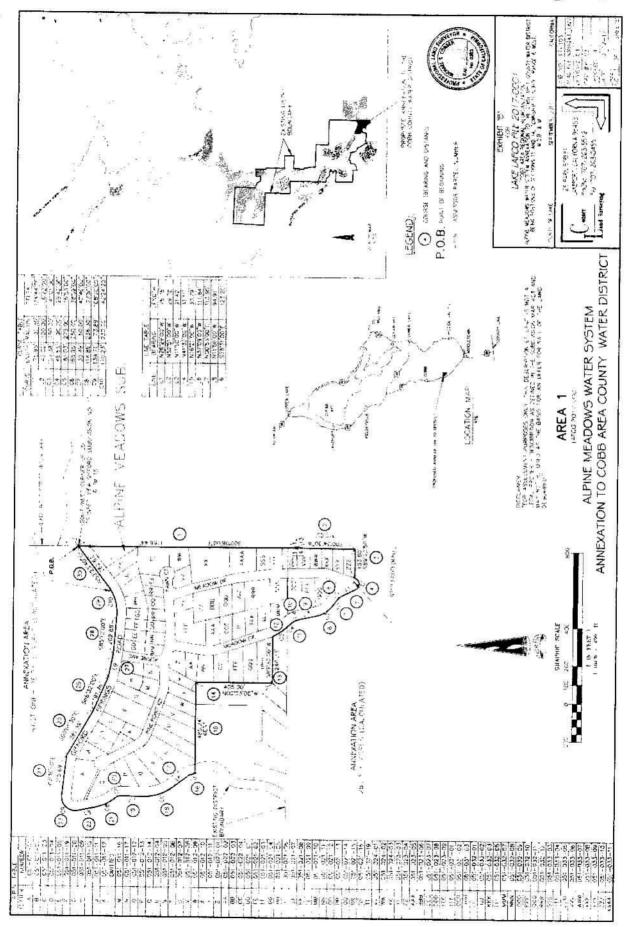
- 2) THENCE NORTH 87°59'54" WEST 99.98 FEET TO THE EASTERLY RIGHT-OF-WAY OF SADDLE ROAD:
- 3) THENCE ON A RADIAL BEARING OF NORTH 81°03'58" WEST 60.00 FEET PER SAID MAP, TO THE WESTERLY RIGHT-OF-WAY OF SADDLE ROAD, BEING THE BEGINNING OF A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 251.67 FEET;
- 4) THENCE NORTHEASTERLY 272.01 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 61°55'34" TO THE SOUTHWEST CORNER OF LOT 20 OF SAID TOWN MAP;
- 5) THENCE NORTH 01°52'12" EAST ALONG THE EAST LINE OF THE WEST HALF OF THE WEST HALF OF SAID SECTION 9 PER SAID TOWN MAP, 1682.49 FEET MORE OR LESS TO THE SOUTH RIGHT-OF-WAY OF HIGHWAY 175;
- 6) THENCE NORTH 31°48'30" EAST 50.09 FEET TO THE NORTHERLY RIGHT-OF-WAY OF HIGHWAY 175 AT THE SOUTHWEST CORNER OF THAT CERTAIN TRACT OF LAND DESCRIBED IN THE GRANT DEED TO RICHARD J. ROSA AND COLLEEN K. ROSA, AS TRUSTEES OF THE ROSA FAMILY TRUST, RECORDED DECEMBER 29, 2005 IN DOCUMENT NUMBER 2005037991, LAKE COUNTY RECORDS:
- 7) THENCE LEAVING SAID RIGHT-OF-WAY AND ALONG THE CENTERLINE OF A ROADWAY AND UTILITY EASEMENT DESCRIBED IN BOOK 561 O.R., PAGE 170, L.C.R., AND AS SHOWN ON PARCEL MAP BOOK 3, AT PAGE 31 FILED ON JANUARY 20, 1971, LAKE COUNTY RECORDS, NORTH 01°50'30" EAST 70.35 FEET TO A CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 50.00 FEET;
- 8) THENCE NORTHEASTERLY 72.76 FEET ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 83°22'50";
 - 9) THENCE NORTH 85°13'20" EAST 205.22 FEET;
 - 10) THENCE SOUTH 51°41'10" EAST 402.91 FEET;
 - 11) THENCE SOUTH 37°22'10" EAST 265.99 FEET;
- 12) THENCE SOUTH 39°13'00" EAST 99.34 FEET, TO THE MOST SOUTHERLY CORNER OF PARCEL "B" OF SAID PARCEL MAP;
- 13) THENCE LEAVING SAID CENTERLINE SOUTH 50°39'34" WEST 25.00 FEET TO THE NORTH LINE OF A PARCEL DESCRIBED BY GRANT DEED FROM NATALIE KAMPA TO GEORGE MICHAEL CALVIN AND ELLEN L. BOETTCHER RECORDED DECEMBER 11, 2013 AS DOCUMENT NUMBER 2013018358;
 - 14) THENCE ALONG SAID NORTH LINE NORTH 39°12'17" WEST 100.03 FEET:
- 15) THENCE ALONG SAID NORTH LINE NORTH 37°21'20" WEST 119.46 FEET TO THE MOST EASTERLY CORNER OF THE PARCEL DESCRIBED IN TRACT ONE OF DOCUMENT NUMBER 2003002291, L.C.R.;

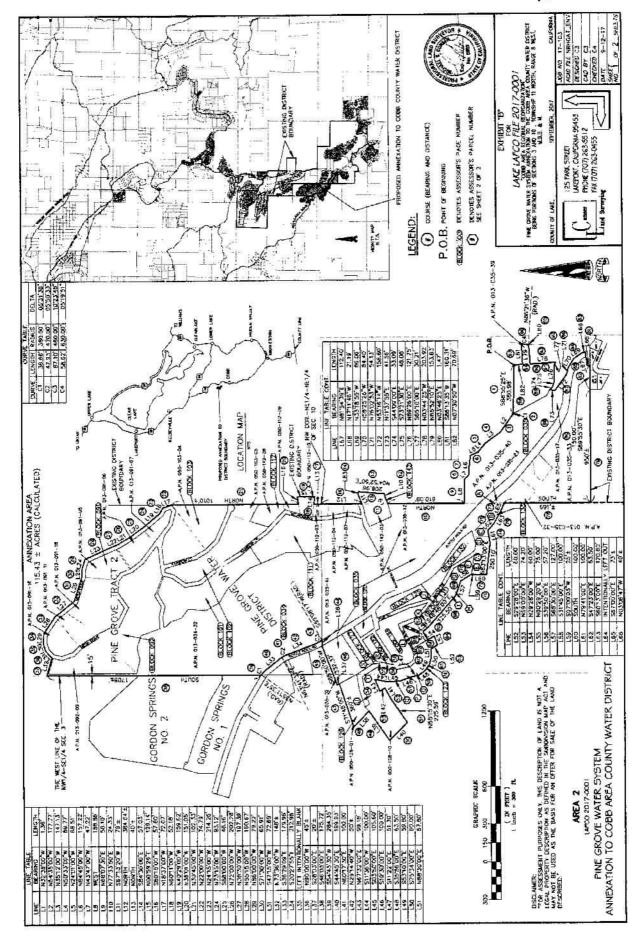
- 16) THENCE SOUTH 50°46'30" WEST 285 FEET MORE OR LESS ALONG THE SOUTHEASTERLY LINE OF SAID TRACT ONE AND ITS SOUTHWESTERLY EXTENSION TO THE SOUTHWEST LINE OF STATE HIGHWAY 175;
- 17) THENCE ALONG SAID SOUTHWEST LINE SOUTH 37°13'18" EAST 101 FEET MORE OR LESS:
- 18) THENCE SOUTH 27°18'28" EAST 92 FEET TO THE MOST NORTHERLY CORNER OF PARCEL I AS SHOWN ON BOOK I OF PARCEL MAPS, PAGE 15, L.C.R.:
 - 19) THENCE SOUTH 27°44'33" EAST 306 FEET;
- 20) THENCE SOUTH 45°59'33" EAST 183 FEET TO THE MOST EASTERLY CORNER OF PARCEL 4 AS SHOWN ON BOOK 1 OF PARCEL MAPS, PAGE 15, L.C.R.; THENCE LEAVING SAID SOUTHWESTERLY LINE:
 - 21) THENCE SOUTH 20°24'31" WEST 352 FEET MORE OR LESS TO AN ANGLE POINT IN THE NORTHEASTERLY BOUNDARY OF LOT 11 OF SAID TOWN MAP:
- 22) THENCE ALONG THE BOUNDARY OF LOTS 9, 10 AND 11 OF SAID TOWN MAP SOUTH 20°20'58" WEST 30.58 FEET:
 - 23) THENCE SOUTH 49°33'14" EAST 125.00 FEET:
 - 24) THENCE SOUTH 59°27'14" EAST 125.00 FEET:
 - 25) THENCE SOUTH 68°35'14" EAST 119.97 FEET;
 - 26) THENCE NORTH 05°46'02" EAST 74.01:
 - 27) THENCE LEAVING SAID BOUNDARY AND ALONG THE BOUNDARY OF THE BRANDING IRON MUTUAL WATER COMPANY NORTH 05°38'16" EAST 343.43 FEET TO SAID SOUTHWEST LINE OF HWY 175:
- 28) THENCE ALONG SAID SOUTHWEST LINE SOUTH 69°18'14" EAST 100.01 FEET; THENCE LEAVING SAID SOUTHWEST LINE:
 - 29) THENCE SOUTH 05°57'02" WEST 349.68 FEET TO THE NORTHEASTERLY BOUNDARY OF LOT 8 OF SAID TOWN MAP:
 - 30) THENCE ALONG SAID TOWN MAP BOUNDARY SOUTH 65°34'18" EAST 204.07 FEET:
- 31) THENCE SOUTH 01°33'12" WEST 396.18 FEET MORE OR LESS TO THE POINT OF BEGINNING, CONTAINING 39,58 ACRES OF LAND MORE OR LESS.

FOR ASSESSMENT PURPOSES ONLY. THIS DESCRIPTION OF LAND IS NOT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED.

A.P.N. 011-017-09.10,13,15,16.18,23,24,31,32,34,35 AND 36. A.P.N. 114-011-01,02,04,05,06,07,08,09,10,11,12,13.14 AND 15. A.P.N. 114-021-01, 02, 03,04,05,06 AND 07. A.P.N. 011-017-26.

MICHAEL S. CONSER. LS 8383



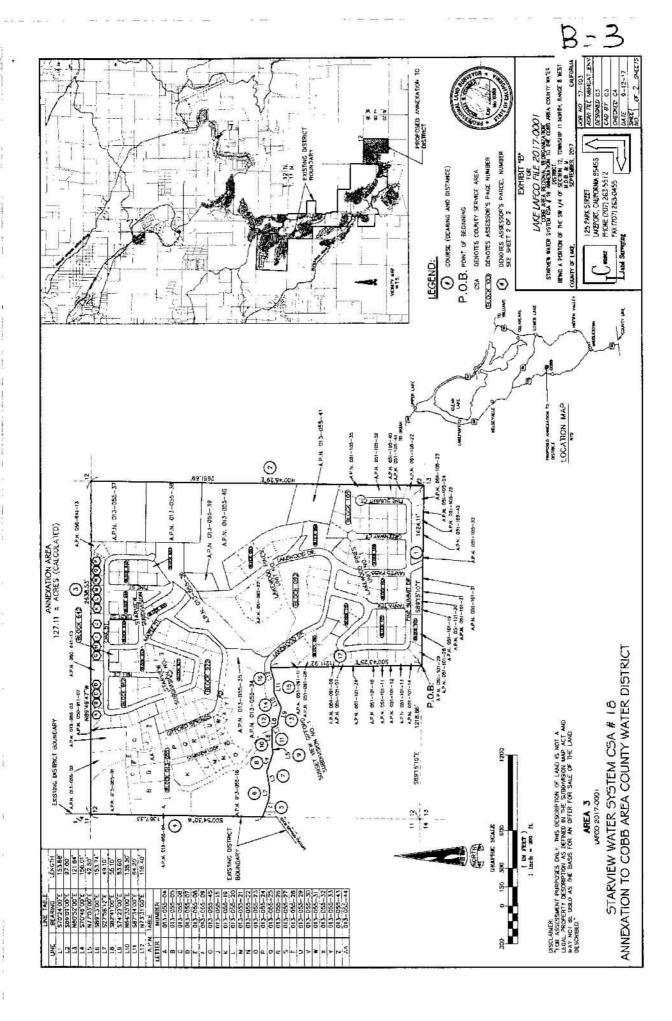


こうから 大学の大学の日本の

Post of the second

Ġ.

ADD AND 17-103 ACM PAS NEWGAT ENV DESCRIZE C3 CAD BY C3 DECKED C4 DATE 9-12-17 , , 125 PAR, STREET
LAKETORE, CAUTORNA 95453
PHONE (707) 263-5512
PAY (707) 263-0455 Jane Surreying 1 | Use | Use



28 1/0 17-103 1/2/0 FLE NRHOAT ENV 1/2/0 BY C3 1/2/0 BY C3 1/2/0 C4 1/2 OF 2 SHEETS EXHIBIT "B"

LAKE LAFCO FILE 2017-0001

SHARKEW WHIS SYSTEM CR. FILE 2017-0001

STARKEW WHIS SYSTEM CR. FILE WERKING TO "BE CORE ALL COURTY WAER

BESS A PORTION OF "HE SW "A OF SYTEM" 12, 1046/9PP 11 HORTH, BANKE & WEST,

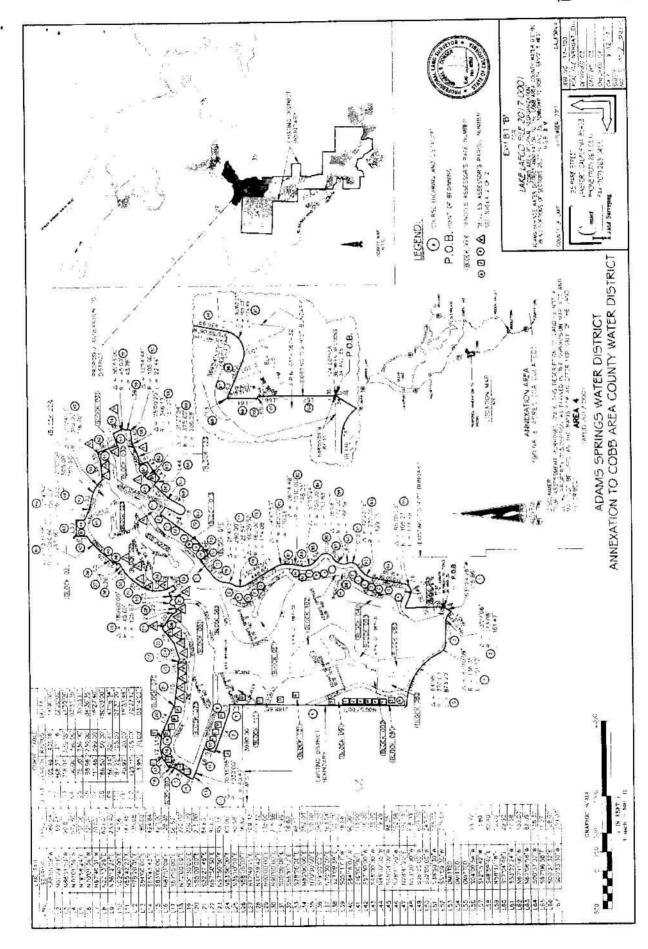
COMMITTOR 1444.

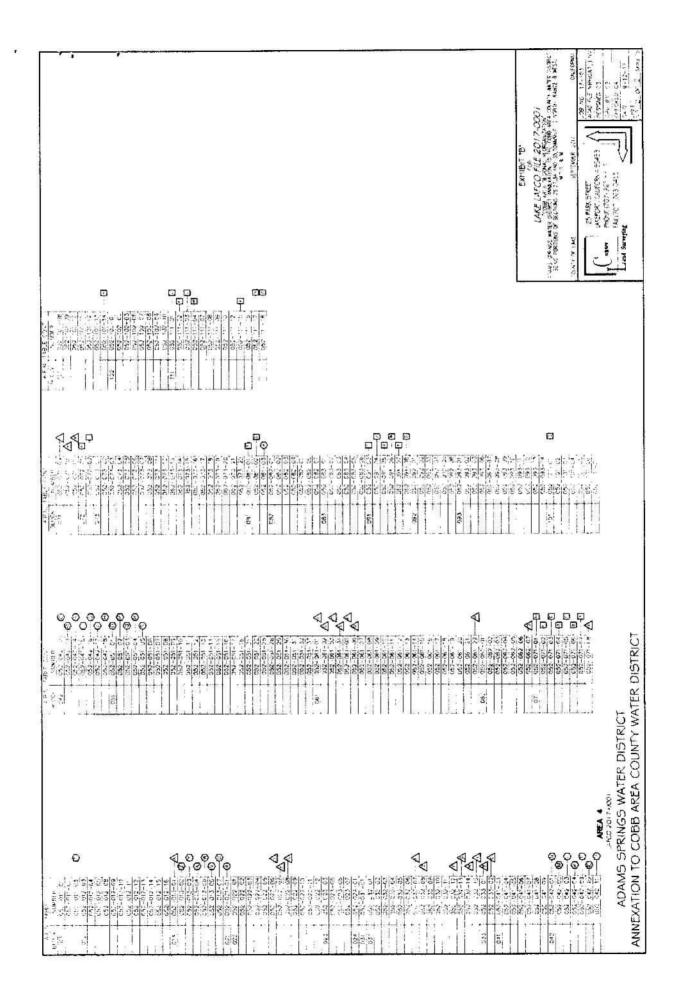
SPECIALISTS. 125 PARK STREET

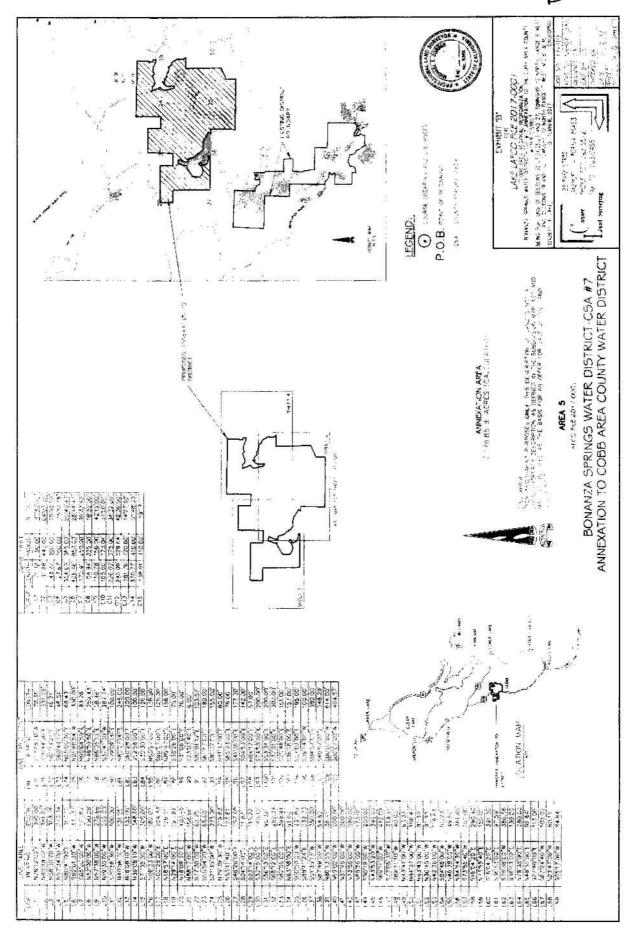
LAGFORT, CALIFORNA 95453

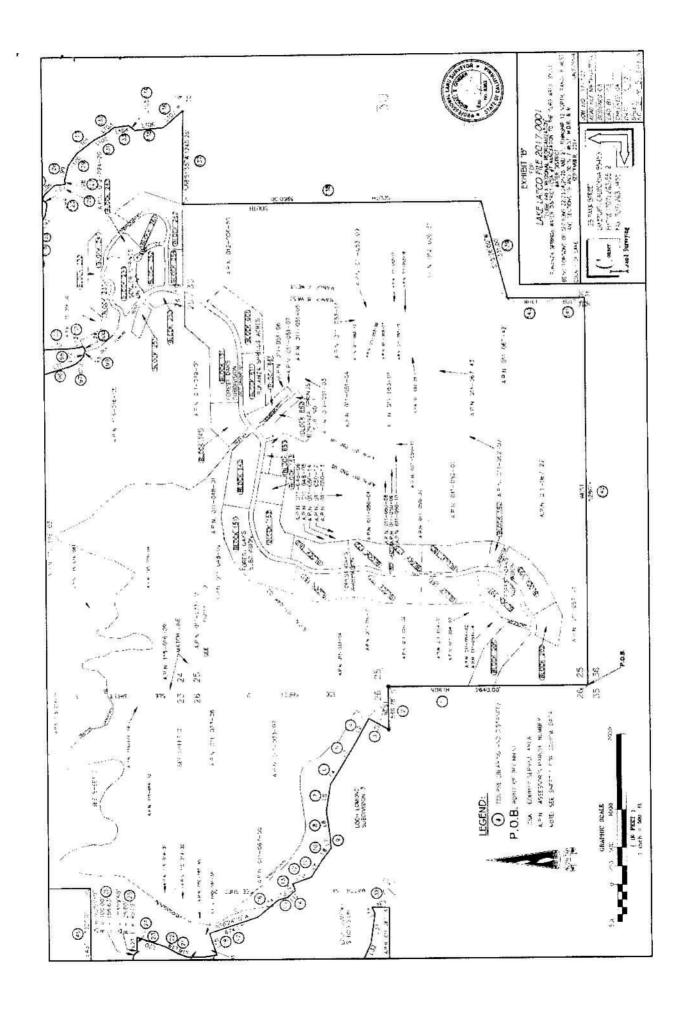
PHONE; (707) 263-0455

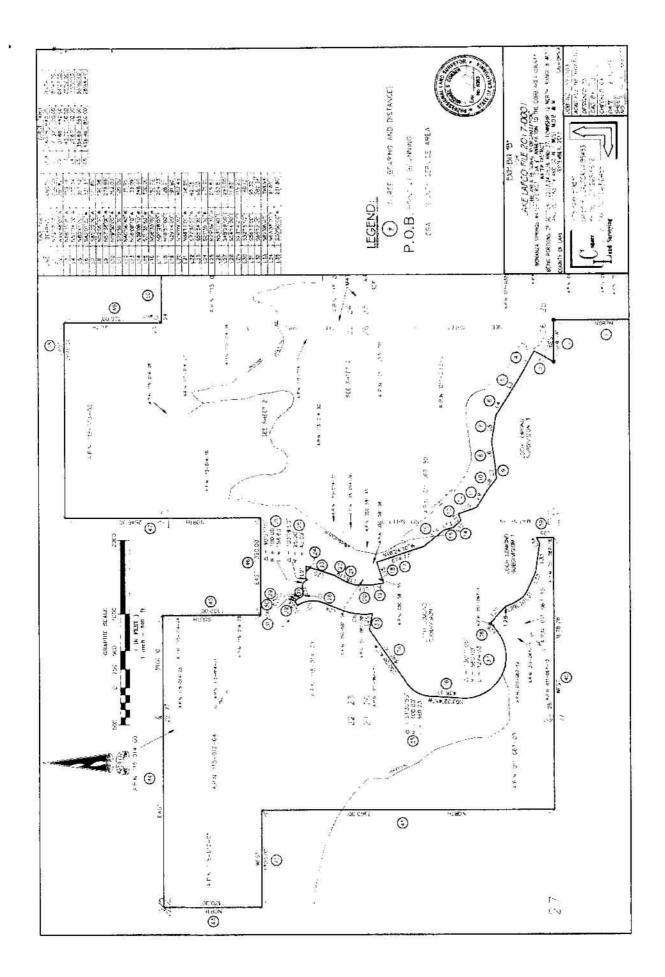
Lind Surreying STARVIEW WATER SYSTEM CSA # 18
ANNEXATION TO COBB AREA COUNTY WATER DISTRICT 532 912 513 921 AREA 3 JAFCO 2017-000: 9 000-647-00 000-647-00 000-641-00 245 944 845 | Major | Majo

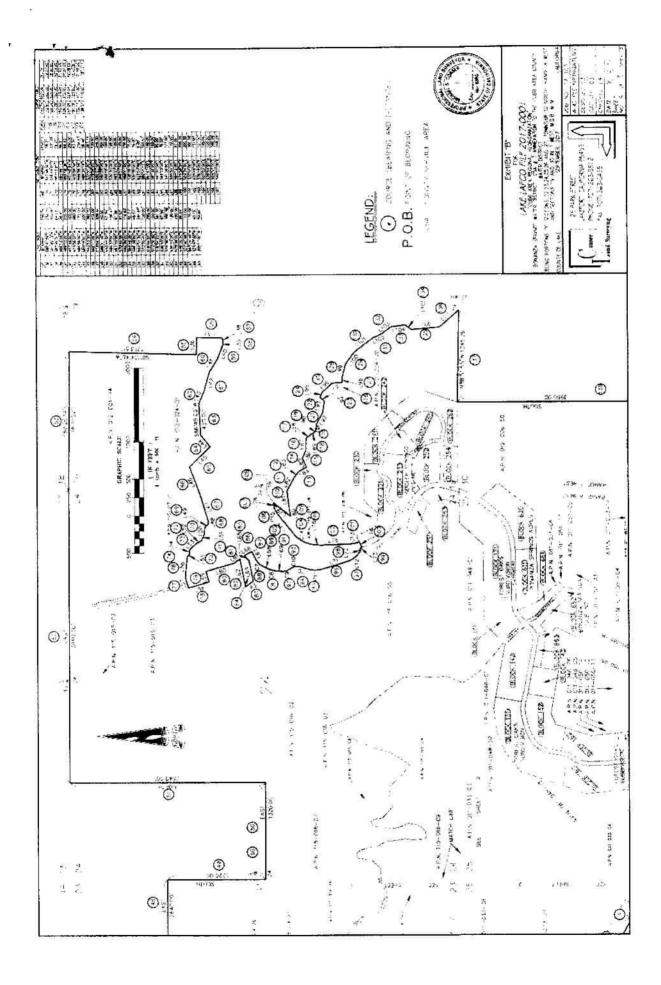


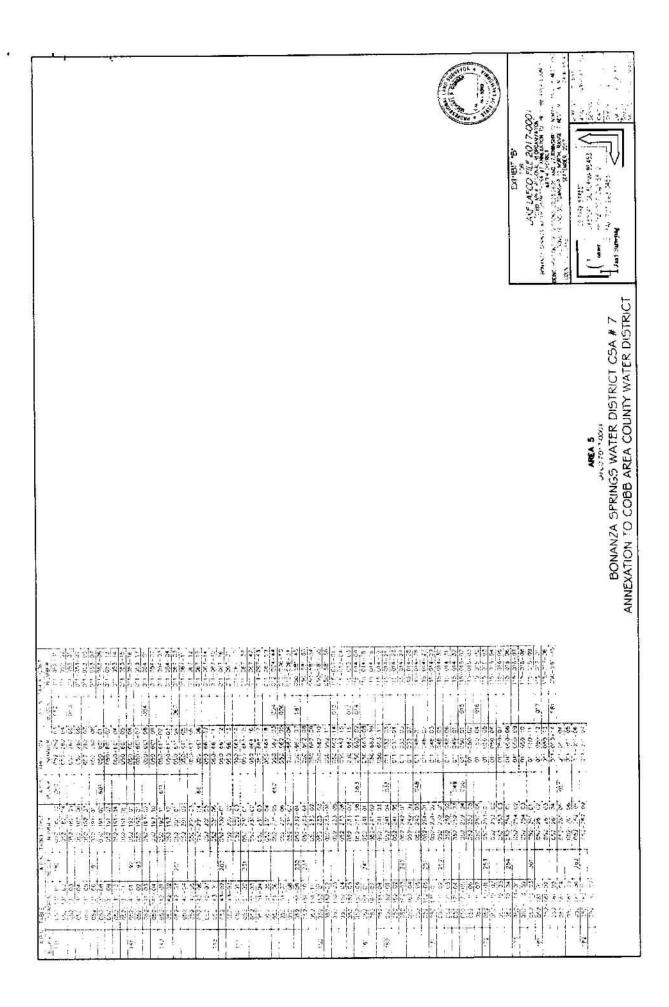


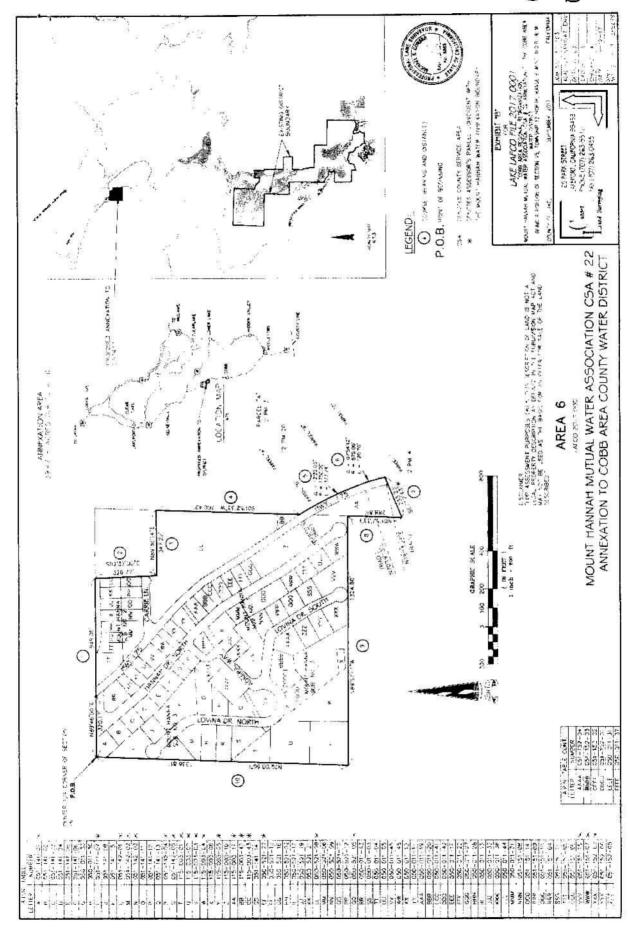


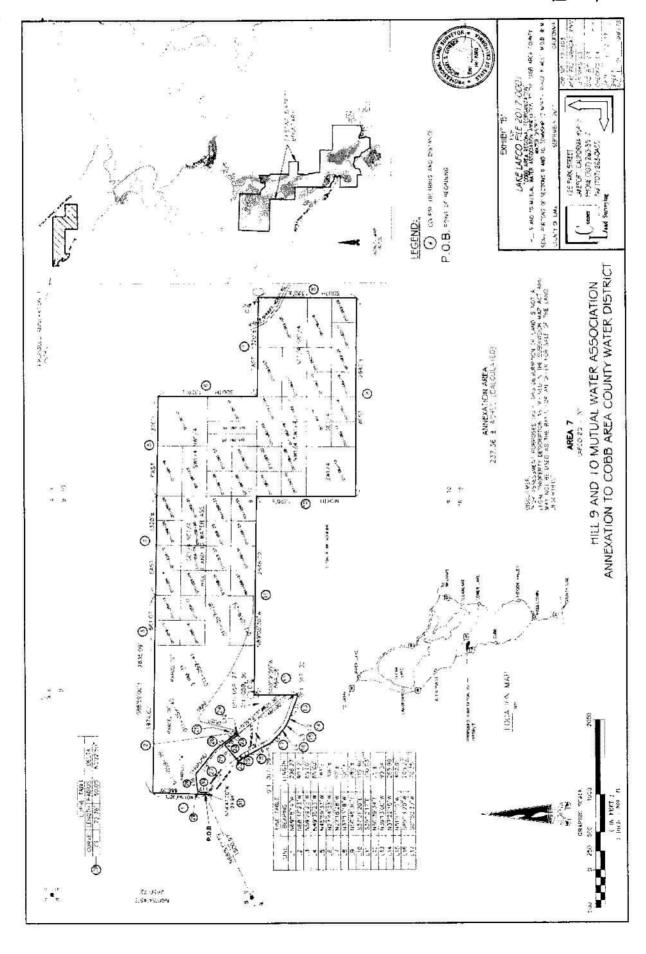


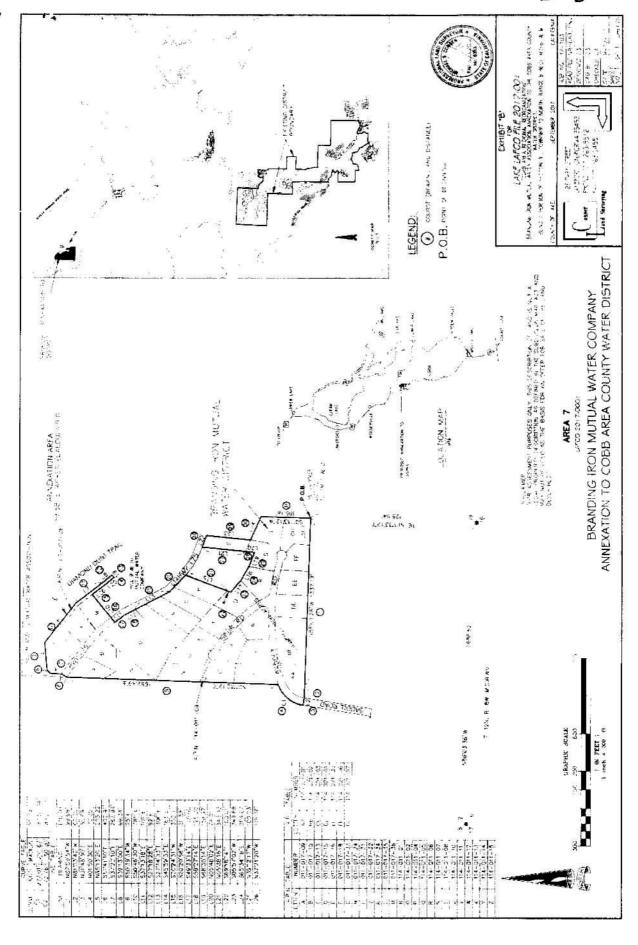












BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA RESOLUTION NO. 2018-60

RESOLUTION PROVIDING FOR THE EXCHANGE OF PROPERTY TAX REVENUES AS A RESULT OF ANNEXATION OF COUNTY SERVICES AREA 7, BONANZA SPRINGS; COUNTY SERVICE AREA 18, STARVIEW; COUNTY SERVICE AREA 22, MOUNT HANNAH; ADAMS SPRING WATER DISTRICT, ALPINE MEADOWS WATER SYSTEM, PINE GROVE WATER SYSTEM, HILL 9 AND 10 MUTUAL WATER ASSOCIATION, AND BRANDING IRON MUTUAL WATER COMPANY, AND TO FACILITATE THE REORGANIZATION OF COBB AREA COUNTY WATER DISTRICT (LAFCO FILE 2017-0001, COBB AREA REORGANIZATION).

WHEREAS, under provisions of Proposition 13, the "People's Initiative to Limit Property Taxation" in California, approved by voters in 1978, and subsequent legislation to clarify and implement the Initiative, the allocation and distribution of property taxes within each county became the responsibility of the County Board of Supervisors; and,

WHEREAS, Proposition 13 failed to make any provision for the redistribution of these taxes as a result of changes of organization and reorganization of cities and special districts within the counties; and,

WHEREAS, as a result of Proposition 13, the Revenue and Taxation Code was amended to include Section 99(b) and designates County Boards of Supervisors, in this case, Lake County Board of Supervisors as the agency responsible for deciding the amount, if any, of property tax revenue to be exchanged in the case of a change of organization or reorganization; and

WHEREAS, the Cortese Knox Hertzberg Local Government Act of 2000, and as amended, grants exclusive authority to Local Agency Formation Commissions to process and pass judgment on changes of organization and reorganization; and,

WHEREAS, Section 99 of the Revenue and Taxation Code also requires, before the Executive Officer of the Local Agency Formation Commission issues a Certificate of Filing for a proposed jurisdictional change, that a property tax exchange agreement between affected public agencies must be negotiated; and,

WHEREAS, the affected public agencies in the Cobb Area County Water District reorganization are Lake County on behalf of County Service Areas 7, 18 and 22 and the Adams Springs Water District, an independent California Water District; and,

WHEREAS, Alpine Meadows Water System, Pine Grove Water System, Branding Iron Mutual Water Company and 9 and 10 Mutual Water Association are not public agencies and not subject to property tax exchange negotiations or agreements; and

WHEREAS, as a condition of the Cobb Area County Water District reorganization, all assets, liabilities of agencies involved in the reorganization will succeed to the Cobb Area County Water District, including any property tax entitlement; and,

WHEREAS, Lake County has negotiated property tax exchange agreements with Cobb Area County Water District, Adams Springs Water District and County Service Areas 7, 18 and 22 as set forth below; and,

NOW THEREFORE, BE IT RESOLVED, pursuant to Section 99 and 99(b) of the Revenue and Taxation Code, Lake County ("County") has negotiated with Cobb Area County Water District ("District"), the County of Lake, and Adams Springs Water District and agrees to the following:

- The Adams Springs Water District has no property tax entitlement, and therefore, there is no
 property tax base and increment to be transferred to the Cobb Area County Water District; and
 the negotiated agreement is for "zero" exchange of property tax.
- County Service Areas 18 and 22 do not receive property tax entitlements from Lake County, and therefore, there is no property tax base and increment to be transferred to Cobb Area County Water District; and the negotiated agreements with County Services Areas 18 and 22 is for "zero" exchange of property tax.
- The base property tax and increment allocated to County Service Area 7, Bonanza Springs will
 not be apportioned or paid to the District as a result of the annexation and reorganization; and
 the negotiated agreement with County Services Area 7 is for "zero" exchange of property tax.
- Base Property Tax: The base property tax revenue currently allocated to the County General Fund and all local taxing agencies shall not be changed as a result of this reorganization.
- Future Incremental Property Tax: The future incremental property tax allocated to the County General Fund and all local taxing entities shall not be changed as a result of this reorganization.
- This determination is made with prejudice to any future jurisdictional changes and does not
 establish a precedent for making determinations pursuant to Section 99 of the Revenue and
 Taxation Code.
- The Clerk of the Lake County Board of Supervisors is directed to file a copy of this resolution to the Lake Local Agency Formation Commission, the County Administrative Office, the Auditor of Lake County and the Cobb Area County Water District.

BE IT FURTHER RESOLVED, the Lake County Administrative Officer, is hereby authorized to sign any documents pertaining to implementation of the resolution and to act as the Board of Supervisors representative in above related property tax exchange matter.

```
///
///
///
///
///
///
///
Resolution No. 2018-60
```

The foregoing property tax exchange resolution was passed and adopted at a regular, notice and published meeting of the Board of Supervisors of the County of Lake held on the <u>8th</u> day of May, 2018, by the following vote:

AYES: Supervisors Simon, Smith, Scott and Steele

NOES: None

ABSENT OR NOT VOTING: Supervisor Brown

Chair, BOARD OF SUPERVISORS

ATTEST: CAROL J. HUCHINGSON

Clerk of the Board of Directors

Anna de Vicinia de La Cara de La Cara

APPROVED AS TO FORM: ANITA L. GRANT

County Counsel

PROPERTY TAX REVENUE EXCHANGE AGREEMENT WITH COBB AREA COUNTY WATER DISTRICT RESULTING FROM ANNEXATION OF WATER SERVICE AREAS

THIS AGREEMENT is entered into by and between the County of Lake ("County"), a political subdivision of the State of California, and the Cobb Area County Water District ("District"), an independent special district located within the County.

RECITALS

WHEREAS, District has initiated proceedings with Lake Local Agency Formation Commission ("(LAFCO") pursuant to LAFCO Application No. 2017-0001 "Application"), proposing to annex those certain unincorporated areas shown on Exhibit A (Annexation Area") into the boundaries of the District; and

WHEREAS, if approved, the Annexation Area will result in the District consolidating and operating the water systems identified in said Application; and

WHEREAS, Section 99 of the Revenue and Taxation Code provides that upon the filing of an application for jurisdictional change, LAFCO's Executive Officer may not issue a Certificate of Filing on the application until the local agencies whose service areas or responsibilities will be altered should the annexation occur, reach an agreement as to the amount, if any, of property tax revenues to be exchanged among them; and

WHEREAS, to the extent that it is applicable, Revenue and Taxation Code Section 99 provides that when a jurisdictional change such as annexation will affect special districts, the County Board of Supervisors shall negotiate an exchange of property tax revenues, if any, on behalf of the special districts that will be affected by the jurisdictional change. Pursuant to Revenue and Taxation Code Section 99.01(a)(3), the District has negotiated for the property tax revenue exchange on its own behalf; and

WHEREAS, the parties hereto have negotiated an exchange of property tax revenue and the District has agreed to that negotiated exchanged of property tax revenue as set forth in County Resolution No. 2018-60

AGREEMENT

NOW, THEREFORE, County and District agree as follows:

SECTION 1. Property Tax Revenue. "Property Tax Revenue" shall mean "ad valorem real property taxes on real property" as said term is used in Section 1 of Article 13A of the California Constitution.

SECTION 2. The negotiated exchange of property tax revenues between the County and the District as set forth in County resolution No. 2018-60 is approved and accepted.

SECTION 3. The parties acknowledge that the proposed annexation will include Infrastructure in County Services Area 7, (Bonanza Springs); County Service Area 18, (Starview); and County Service Area 22, (Mount Hannah), that was reconstructed in whole or in part with disaster assistance funding provided by the Federal Emergency Management Agency and/or the California Office of Emergency Services as a result of the Valley Fire of 2015. The District agrees that should the Federal Emergency Management Agency and/or the California Office of Emergency Services find audit exceptions relative to said disaster assistance funding provided for the reconstruction of said County Service Areas, the District shall hold the County harmless from any repayments of funding required by said audit findings, including, if necessary, attempting, pursuant to Proposition 218 proceedings, to raise customer rates in an amount sufficient to fund said repayments.

<u>SECTION 4</u>. Neither this Agreement nor any part hereof is intended to nor shall establish any precedent for any future agreement.

SECTION 5. The parties have negotiated this Agreement for the exchange of Tax Increment for the annexation proposed pursuant to pursuant to LAFCO Application No. 2017-0001, whether or not applicable statutes change in the future.

<u>SECTION 6.</u> Modification. This Agreement may only be modified or amended in writing duly authorized and executed by both the County and District.

SECTION 7. Entire Agreement. With respect to the Annexation Area only, this

Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and
understandings between the City and the County with respect to the sharing of Property Tax Revenue
for the Annexation Area.

<u>SECTION 8</u>. Notices. All notices, requests, certifications, or other correspondence provided by the Parties to this Agreement shall be in writing and shall be personally delivered or delivered by first class mail to the respective Parties at the following addresses:

County:

255 N. Forbes Street Lakeport, CA 95453

takeport, err 55 455

Attn: County Administrative Officer

District:

P.O. Box 284

Cobb, CA 95426

Attn: District Manager

Notice by personal delivery shall be effective immediately upon delivery. Notice by mail shall be effective upon receipt or three (3) days after mailing, whichever is earlier.

SECTION 8. Agreement or Consent. Wherever this Agreement requires a party's agreement or consent, the party shall make its decision to give or withhold such agreement or consent in good faith, and shall not withhold such agreement unreasonably or without good cause.

<u>SECTION 9</u>. Construction of Captions. Captions of the sections of this Agreement are for convenience and reference only. The words in the captions in no way explain, modify, amplify, or interpret this Agreement.

SECTION 10 Both parties agree that this Agreement and the rights and obligations hereunder is subject to and governed by the laws of the State of California in all respects as to the interpretation, construction, operation, effect, and performance.

SECTION 11. Effective Date. The County has authorized the execution of this Agreement by the Board of Supervisors, District has authorized its execution by its Board of Directors, on the dates set forth below. The Effective Date of this Agreement shall be on the date last authorized as indicated below:

///

///

.

.

COUNTY OF LAKE

Chair, Board of Supervisors

Date approved by Board of Supervisors: $\frac{5/8/18}{}$

ATTEST: Carol J. Huchingson

Clerk of the Board of Supervisors

APPROVED AS TO FORM:

Anita L. Grant County Counsel

By.



COBB AREA COUNTY WATER DISTRICT

Title: President

Date approved by Board of Directors: 5-2-2018

ATTEST:

APPROVED AS TO FORM:

District Counsel

By L. I. Duk