BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA

In the matter of: Resolution No. 
Reference No. 

EXCHANGE OF PROPERTY TAX REVENUES
UPON LOCAL AGENCY JURISDICTIONAL CHANGE:
CITY OF BAKERSFIELD ANNEXATION NO. 642
(LAFCO PROCEEDING NO. 1679)

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, do hereby certify that the following resolution, proposed by Supervisor _____________________, seconded by Supervisor _____________________, was duly passed and adopted by said Board of Supervisors at an official meeting hereof this ____ day of _____________, 2015, by the following vote, to wit

AYES:

NOES:

ABSENT:

KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California

______________________________
Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) Pursuant to Revenue and Taxation Code Section 99, the Kern County Local Agency Formation Commission has submitted its Notice of Filing of LAFCO Proceeding No. 1679 and the Kern County Auditor-Controller-County Clerk, by letter dated July 13, 2015, which is made part of this resolution, has so notified the governing bodies of the local agencies involved in the area of the proposed annexation; and
(b) The aforesaid Section 99 provides that in the event a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall negotiate any exchange of property tax revenues on their behalf; and

(c) The County Administrative Officer, representing the Board of Supervisors, and the City Manager, representing the City Council of the City of Bakersfield have met and negotiated the property tax exchange entitlement upon annexation as contained herein.

Section 2. NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Kern, State of California, as follows:

1. Pursuant to an agreement between the County of Kern and the City of Bakersfield, property tax revenues which may accrue within the tax rate areas comprising the proposed City of Bakersfield Annexation No. 642 for Fiscal Year 2015-16 and thereafter shall be transferred to the City of Bakersfield as follows:

   From the County of Kern General Fund, that portion determined by multiplying the property tax revenues received by the County of Kern General Fund from the area of the proposed annexation in Fiscal Year 2015-16 by 37.5 percent post ERAF.

2. Provided that the Kern County Local Agency Formation Commission approves the proposed annexation, the Kern County Auditor-Controller-County Clerk is requested to effect the above determined transfer of property tax revenues.

3. The Clerk of the Board of Supervisors is directed to inform the City Council of the City of Bakersfield, the Kern County Local Agency Formation Commission, and the Kern County Auditor-Controller-County Clerk of the determinations set forth herein by transmittal to them of certified copies of this resolution.
ANNEXATION NO. 642
RESOLUTION NO. (LAFCO)
ASHE NO. 12
TO THE CITY OF BAKERSFIELD
41.86 ACRES
EXHIBIT "B"

EXISTING CORPORATE BOUNDARY
PROPOSED ANNEXATION BOUNDARY
(1) LEGAL COURSE DESCRIPTION
· APN ASSESSORS PARCEL NUMBER
○ SECTION CORNER
T.P.O.B TRUE POINT OF BEGINNING

APN 532-030-01

APN 532-030-02

APN 532-030-03

McCUTCHEN ROAD
PROPOSED ANNEXATION
TAFT HIGHWAY

VICINITY MAP

CITY OF BAKERSFIELD
1724:49
July 13, 2015

Kern County Administrative Office
1115 Truxtun Ave., 5th Floor
Bakersfield, CA 93301

Re: City of Bakersfield Annexation No. 642, LAFCO Proceeding No. 1679

Gentlemen:

In accordance with Section 99 of the Revenue and Taxation Code, your Agency is subject to a service area or service responsibility change due to an annexation proposal filed with the Local Agency Formation Commission (LAFCO) as indicated above.

Reflected on the attached is an estimated amount of property tax revenue and factors within the Tax Rate Area(s) involved which is attributable to the county general and fire agency funds during the current fiscal year.

A 60-day negotiation period starts as of the date of this letter and all tax revenue exchanges must be adopted by Agency Resolution by the completion of this 60-day period. If the negotiations are not completed within the 60-day period, the annexation proceedings are terminated and must be re-filed with LAFCO.

If your agency has any questions, please call me at (661) 868-3527.

Sincerely,

Mary B. Bedard, CPA
Auditor-Controller-County Clerk

By [Signature]
Sarah Elam
FSS, Property Tax Division

MBB
<table>
<thead>
<tr>
<th>Annexation #</th>
<th>642</th>
<th>Proceeding #</th>
<th>1679</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Bakersfield Annexation 642 (Ashe No. 12)</td>
<td>719/2015</td>
<td></td>
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</tr>
<tr>
<td>Annexation Value</td>
<td>181,956</td>
<td>September 11, 2015</td>
<td></td>
</tr>
<tr>
<td>TRA</td>
<td>0.061096</td>
<td></td>
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</tr>
<tr>
<td>Gross Secured</td>
<td>60,879,091</td>
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<tr>
<td>Gross Unsecured</td>
<td>4,009,211</td>
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<tr>
<td>Total Gross Value by TRA</td>
<td>64,888,307</td>
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<tr>
<td>Annexation Value/Total Gross Value of TRA</td>
<td>0.003136</td>
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**TRA 1% Factors/Base Dollars**

<table>
<thead>
<tr>
<th>Base Dollars Pre-ERA</th>
<th>ERAP Tax Shift</th>
<th>Base Dollars Post ERAP Shift</th>
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</thead>
<tbody>
<tr>
<td>County General Fund</td>
<td>186,993.93</td>
<td>(0.388476)</td>
</tr>
<tr>
<td>County Fire Fund</td>
<td>63,979.84</td>
<td>(0.000000)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>County General Fund</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>1% Factors Pre-ERA</td>
<td></td>
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<tr>
<td>County General Fund</td>
<td>0.323220</td>
<td>0.388476</td>
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<td>County Fire Fund</td>
<td>0.094851</td>
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<tr>
<td>1% Factors Post ERAP</td>
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<tr>
<td>County General Fund</td>
<td>0.197967</td>
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<tr>
<td>County Fire Fund</td>
<td>0.094851</td>
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**Estimates Related to Annexed Area After ERAP Shift and MOU Agreement # 05-015**

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<tr>
<th>Base Dollars</th>
<th>142.20</th>
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<td>212.16</td>
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<tr>
<td>City of Bakersfield</td>
<td>0.375000</td>
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<tr>
<td>County Fire Fund</td>
<td>0.094851</td>
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</table>

| 2014 City Tax Shift Factor | (0.191055) |
B207 - INQUIRE COMPLETED
NEXT FUNC:      KEY:      KEY DATA PROMPT
KIPS DSTVLINQ   INQUIRE DISTRICT VALUES    AS OF: 06/27/15    P42232
FUND NAME:

- SECURED RL1: 50,524,138
- MINERAL RL2: 249,251
- MOBHOME RL6: 105,697
- GROSS AV LA: 50,879,086
- UTILITY RL3: 0
- GROSS SECUR: 50,879,086
- S HOMEOWNER: 385,000
- NET SECURED: 50,494,086
- GROSS UNSEC: 4,009,211
- US HOMEOWNR: 7,000
- NET UNSECUR: 4,002,211
- TL GROSS AV: 54,888,297
- TL HOMEOWNR: 392,000
- TL NET AV: 54,496,297

PF1=HELP 2=MENU 3=RTRN 4=SMNU
PF13=NEW 16=TRAXREF 22=PRT

06/29/15 12:09

NEXT-FUNC:      KEY:      KEY DATA PROMPT
KIPS TRA1%INQ   INQUIRE TRA 1% FACTORS    P42242

TRA NO: 061 - 006 TAX YEAR 2015 TRA NAME PANAMA - BUENA VISTA
STATUS ACTIVE

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<tr>
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<th>FACTOR</th>
<th>PRIOR YR ADJ</th>
<th>BASE DOLLARS</th>
<th>INCREMENT</th>
<th>CURRENT YEAR</th>
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<td>186,993.93</td>
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<td>0.00</td>
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<td>* CSA 12 40561</td>
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<td>0.00</td>
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TOTALS: 1.000000 651,165.80 0.00 0.00
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<tr>
<th>Annexation #</th>
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<td>Proceeding #</td>
<td>1679</td>
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**City of Bakersfield Annexation 642 (Ache No. 12)**

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>Annexation Value</td>
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<tr>
<td>Date</td>
<td>7/13/2015</td>
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<tr>
<td></td>
<td>60</td>
</tr>
<tr>
<td></td>
<td>September 11, 2015</td>
</tr>
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</table>

**TRA**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Total Gross Value by TRA</td>
<td>141,194,834</td>
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<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Annexation Value/Total Gross Value of TRA</td>
<td>0.00000</td>
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**TRA 1% Factors/Base Dollars**

<table>
<thead>
<tr>
<th>Base Dollars Pre-ERAF</th>
<th>ERAF Tax Shift</th>
<th>Base Dollars Post ERAF Shift</th>
</tr>
</thead>
<tbody>
<tr>
<td>County General Fund</td>
<td>465,654.54</td>
<td>County General Fund</td>
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<tr>
<td>County Fire Fund</td>
<td>138,160.68</td>
<td>County Fire Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>County General Fund</td>
</tr>
<tr>
<td></td>
<td>(0.388476)</td>
<td>County General Fund</td>
</tr>
<tr>
<td></td>
<td>0.000000</td>
<td>County Fire Fund</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1% Factors Pre-ERAF</th>
<th>1% Factors Post ERAF Shift</th>
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</thead>
<tbody>
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<td>County General Fund</td>
<td>0.378500</td>
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<tr>
<td>County Fire Fund</td>
<td>0.110815</td>
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<tr>
<td></td>
<td>(0.388476)</td>
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<tr>
<td></td>
<td>0.000000</td>
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<table>
<thead>
<tr>
<th>Estimates Related to Annexed Area After ERAF Shift and MOU Agreement # 65-016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Dollars</td>
</tr>
<tr>
<td>City of Bakersfield</td>
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<tr>
<td>County Fire Fund</td>
</tr>
<tr>
<td>1% Factors</td>
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<tr>
<td>City of Bakersfield</td>
</tr>
<tr>
<td>County Fire Fund</td>
</tr>
<tr>
<td>2014 City Tax Shift Factor</td>
</tr>
</tbody>
</table>
B207 - INQUIRE COMPLETED

NEXT FUNC: KIPS DSTVLinq INQUIRE DISTRICT VALUES AS OF: 06/27/15 P42232


FUND NAME: CURRENT AV RDA BASE AV RDA INC
SECURED RL1 130,741,521
MINERAL RL2 0
MOBHOME RL6 331,366
GROSS AV LA 131,072,887
UTILITY RL3 0
GROSS SECUR 131,072,887
S HOMEOWNER 994,000
NET SECURED 130,078,887
GROSS UNSEC 10,121,947
US HOMEOWNER 0
NET UNSECUR 10,121,947
TL GROSS AV 141,194,834
TL HOMEOWNER 994,000
TL NET AV 140,200,834

PF1=HELP 2=MENU 3=RTRN 4=SMNU
PF13=NEW 16=TRAXREF 22=PRT

06/29/15 12:14

NEXT-FUNC: KIPS TRA1%INQ INQUIRE TRA 1% FACTORS

KEY: KEY DATA PROMPT P42242

TRA NO: 135 - 012 TAX YEAR 2015 TRA NAME LAKESIDE UNION

STATUS ACTIVE

FUND NAME NO FACTOR BASE DOLLARS INCREMENT CURRENT YEAR
CO. GENE 00001 0.378817 468,654.54 .00 .00
CO ADVER 00002 0.001292 1,610.79 .00 .00
CO. ROAD 00007 0.000000 .00 .00 .00
CO. FIRE 00011 0.110815 138,160.68 .00 .00
SO KERN 42000 0.000000 .00 .00 .00
KERN VEC 42315 0.016979 21,168.85 .00 .00
KERN DEL 60050 0.000000 .00 .00 .00
KERN CO 60220 0.009301 11,596.16 .00 .00
KOWA ZN 60239 0.000000 .00 .00 .00
KOWA ZN 60241 0.000000 .00 .00 .00
LAKESIDE 80042 0.116768 145,582.71 .00 .00
KERN JT 81038 0.262138 326,825.59 .00 .00

TOTALS: 1,000000 1,243,125.87 .00 .00

PF1=HELP 2=MENU 3=RTRN 4=SMNU 7=BKWD 8=FWD 10=TOP 11=BOT
PF13=NEW PF18=OLRR 22=PRT

06/29/15 12:14
TO: Mary Bedard
Auditor-Controller-County Clerk
Attention: Brandon Carter

FROM: Jon Lifquist, Kern County Assessor-Recorder
by:   Jim Isbell
       Engineering Technician III

SUBJECT: Jurisdictional Changes
RE: CITY OF BAKERSFIELD
     Annexation No. 642 (Ashe No. 12)

Date: Jun. 29, 2015

Here is a copy of our report to LAFCO RE: Proceeding No 1679
together with a report to you showing the breakdown of both
Secured & Unsecured AV per TRA. Also included & itemized, are
any Exemption Values, if applicable.

Values are Gross, unless noted.

If you require any additional information, please let us know.
PROCEEDING No. 1679  
Date: Jun. 29, 2015

In the matter of: CITY OF BAKERSFIELD  
Annexation No. 642 (Ashe No. 12)

Total Assessed Value for Annexation  
Before Exemptions: $181,996

Breakdown of Value per TRA:

<table>
<thead>
<tr>
<th>TRA</th>
<th>Secured AV</th>
<th>Unsecured AV</th>
<th>Subv Exmpt AV</th>
<th>NonSubv Exmpt AV</th>
</tr>
</thead>
<tbody>
<tr>
<td>061-006</td>
<td>$181,996</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>135-012</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
AGENCIES

AREA NO. 12.02 (PANAMA UNION SCHOOL) COUNTY SERVICE
KERN COUNTY AIR POLLUTION CONTROL DIST.
KERN COUNTY CITRUS PEST CONTROL DIST.
KERN COUNTY WATER AGENCY
KERN COUNTY, ZONE NO. 17 WATER AGENCY
KERN COUNTY, ZONE NO. 19 WATER AGENCY
KERN DELTA WATER
KERN JT(14,15,26,36,54) COMM. COLLEGE
KERN JT-SFID (SAFETY,REPAIR,IMP), JT(15,36,54) COMM. COLLEGE
KERN MOSQ & VECTOR CONTRL
KERN ROAD-PERMANENT
KERN UNION HIGH SCHOOL
LAKESIDE UNION ELEM. SCHOOL
PANAMA/ BUENA VISTA ELEM. SCHOOL
SOUTH KERN PUBLIC CEMETERY
LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN STATE OF CALIFORNIA

Proceeding No. 1679 Date of Request: May 27, 2015
In the Matter of: CITY OF BAKERSFIELD
Annexation No. 642 (Ashe No. 12)

REPORT OF COUNTY ASSESSOR

1. The number of assessment parcels within subject territory is: 3

2. Subject territory is within the following Tax Area Code(s):
   061-006, 135-012

3. Assessed valuation: Secured: $181,996 Unsecured: $0

4. The proposed boundaries DO correspond with lines of ownership.
   (do/do not)
   If the boundaries do not correspond, is there any detriment? Yes ______ No ______
   If there is detriment, the reason is:

5. The proposed boundaries DO correspond with tax area code lines.
   (do/do not)
   If the boundaries do not correspond, is there any detriment? Yes ______ No ______
   If there is detriment, the reason is:

6. All local agencies (including cities, school districts and county service areas) which are within, or partially within, the boundaries of subject territory are:
   (Please DOUBLE SPACE)
   AREA NO. 12.02 (PANAMA UNION SCHOOL) COUNTY SERVICE
   KERN COUNTY AIR POLLUTION CONTROL DIST.
   KERN COUNTY CITRUS PEST CONTROL DIST.
   KERN COUNTY WATER AGENCY
   KERN COUNTY, ZONE NO. 17 WATER AGENCY
   KERN COUNTY, ZONE NO. 19 WATER AGENCY
   KERN DELTA WATER
   KERN JT(14,15,26,36,54) COMM. COLLEGE
   KERN JT-SFID (SAFETY,REPAIR,IMP), JT(15,36,54) COMM. COLLEGE
   KERN MOSQ & VECTOR CONTROL
   KERN ROAD-PERMANENT
   KERN UNION HIGH SCHOOL
   LAKESIDE UNION ELEM. SCHOOL
   PANAMA/ BUENA VISTA ELEM. SCHOOL
   SOUTH KERN PUBLIC CEMETERY
7. Incorporated cities any part of the boundary of which is within three (3) miles of subject territory are: (If none, please enter word "NONE")
   Bakersfield

8. Please furnish the following information only when indicated by (X):
   (X) The name(s) of the surface owner(s) is (are):

   See e-mail dated: Jun. 29, 2015

   ( ) The name(s) of the owner(s) of the mineral rights is (are):

   ( ) The assessed valuation of the mineral rights is $

9. Additional information requested:

   See e-mail dated: Jun. 29, 2015

10. Comments or recommendations: (If none, please enter word "NONE")

    NONE

Jon Lifquist
Kern County Assessor-Recorder

Dated: Jun. 29, 2015

By: Jim Isbell
Engineering Technician III