

**LAKE LAFCO  
RESOLUTION NO. 2022-0004**

**Attachment #1**

***A RESOLUTION OF THE LAKE LOCAL AGENCY FORMATION COMMISSION  
APPROVING THE SOUTH LAKEPORT ANNEXATION TO THE CITY OF  
LAKEPORT***

**Recitals**

**WHEREAS**, On August 13, 2019, an application and resolution of initiation was submitted to the Lake Local Agency Formation Commission (LAFCO) by the City of Lakeport requesting an annexation of territory to the City including 136.78 acres more or less; and

**WHEREAS**, On March 16, 2022 Lake LAFCo considered Resolution 2022-0004 approving the City's request to annex the 136.78-acre more or less to the City of Lakeport; and

**WHEREAS**, On Feb 9, 2022, LAFCO issued a Certificate of Filing in accordance with Government Code Section 56658(g) for this annexation; and

**WHEREAS**, At the time and in the form and manner provided by law, the Executive Officer provided hearing notice to be held by the Commission regarding this proposal; and

**WHEREAS**, The Executive Officer has reviewed the application and prepared a report, including his recommendations. The petition and report have been presented to and considered by the Commission; and

**WHEREAS**, The Executive Officer's Report sets forth and discusses the factors to be considered in the review of a proposal required by Government Code section 56668 (a part of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000) and LAFCo's adopted Policies, Standards and Procedures. Those items, are discussed in the Executive Officer's Report; and

**WHEREAS**, The Commission has reviewed and considered the Executive Officer's Report including those factors required by Government Code section 56668 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and rules and procedures for the Lake Local Agency Formation Commission. The Commission conducted a public hearing at which it heard and received oral and written comments, other evidence submitted, and objections presented or filed regarding the proposed annexation. All persons present were given an opportunity to hear and be heard. The Public Hearing was opened and closed after Public testimony was received.

The **LAKE LOCAL AGENCY FORMATION COMMISSION** resolves, determines, orders, and finds as follows:

## **SECTION 1. Environmental Findings**

1. On April 21<sup>st</sup>, 2009, the City of Lakeport, as Lead Agency, prepared and certified the Final Environmental Impact Report for the City of Lakeport General Plan and adopted Findings of Fact and a Statement of Overriding Considerations and adopted a Mitigation Monitoring and Reporting Program. In addition, on February 17, 2015 the City of Lakeport prepared and certified an addendum to the Final EIR for the City of Lakeport's General Plan
2. The Commission has reviewed and considered the Final Environmental Impact Report and Addendum for the City of Lakeport's General Plan, which includes an analysis of the City's Sphere of Influence and South Lakeport Annexation. The Final Environmental Impact Report and 2015 Addendum consists of the following:
  - a. The Draft Environmental Impact Report prepared by the City of Lakeport as Lead Agency
  - b. Comments and recommendations received by the City of Lakeport Draft Environmental Impact Report.
  - c. A list of persons, organizations and public agencies commenting on the Draft Environmental Impact Report.
  - d. The responses of the Lead Agency to significant environmental points raised both during and after the review and consultation process.
  - e. A Mitigation Monitoring Reporting Plan.
3. The Commission certifies that it has held a duly noticed public hearing and heard testimony and received written comments from affected agencies at a noticed public hearing and has responded to those comments.
4. The Commission makes a specific finding that there have been no changes in physical circumstances nor could have been no changes in physical circumstances since the City certified the Environmental Impact Report for its General Plan on April 21<sup>st</sup>, 2009 and the Addendum on February 17, 2015. The Commission hereby affirms in accordance with CEQA Guidelines Section 15090 the City's adopted certified Environmental Impact Report and Addendum as well as its adopted findings for this Sphere of Influence Update.
5. In accordance with CEQA Guidelines Section 15090, the Final Environmental Impact Report and addendum reflects the Lead Agency's independent judgment and analysis.

## **SECTION 2: Terms and Conditions:**

The foregoing recitals are true and correct.

1. In reviewing this application, the Commission finds that all property owners and registered voters in said territory have been given mailed notice regarding this annexation.
2. In reviewing this application, the Commission finds that services to be provided by the City of Lakeport are necessary and that there will not be a duplication of other powers provided by any other special district or service provider.
3. In reviewing this application, this Commission has considered each of the factors required by Government Code Section 56668 and LAFCO's adopted policies.
4. The LAFCO Executive Officer's Staff Report including attachments and recommendation for approval of the proposal are hereby incorporated by reference and hereby adopted.
5. The boundaries, as set forth in the proposal or as amended by action of the Commission, are hereby approved as submitted and are as described in Exhibits "A" Geographic Description and "B" Map attached hereto and by this reference incorporated herein subject to the terms and conditions included.
6. As stated in the LAFCO Staff Report of March 16, 2022, the amount of sales tax and the amount of base property tax and tax increment transferred shall be in accordance with Lake County and City of Lakeport tax sharing agreement adopted jointly by County of Lake Resolution 2022-0008 and City of Lakeport Resolution 2844 (2022). attached hereto as Exhibit "C". This agreement includes a split of property tax revenues and exchanges in Sales Tax revenues over a period of time in accordance with the provisions in the agreement. The agreement also specifies provisions related to Transportation improvement and Water Infrastructure projects, Wastewater collection and treatment as well as other provisions and general provisions included.
7. Said annexation territory is found to be inhabited.
8. The annexation of territory is assigned the following short form designation:  
  
**" City of Lakeport Annexation to the City of Lakeport (LAFCo file 2019-0006)"**
9. The boundaries of the affected territory are found to be definite and certain.
10. The application for the annexation to the City of Lakeport (LAFCO 2019-0006) is hereby approved to provide city services within the territory.
11. The Commission received written protest prior to the conclusion of the LAFCo proceedings, further protest proceedings are not waived and the Commission orders the

136.78-acre annexation to the City of Lakeport pursuant to Part 4 of Division 3 of the California Government Code commencing with Section 57000 subject to conducting authority proceedings. Satisfactory proof has been given that the subject territory is inhabited, that all landowners and registered voters within the affected territory have not given their written consent to the proposal. All affected agencies have not objected in writing to the waiver of conducting authority proceedings (Section 56663 of Government Code). Therefore, The Commission does hereby approve and authorize the conducting authority to annex the territory described in Exhibits "A" and "B" to the City of Lakeport subject to Conducting Authority proceedings since written protest has been received by LAFCo prior to the conclusion of the LAFCo proceedings.

12. All City of Lakeport previously authorized assessments; taxes, fees and charges shall apply to this annexed territory upon recordation of the Certificate of Completion.
13. All LAFCO, Lake County and State of California fees must be paid in full prior to filing the Certificate of Completion. LAFCO will forward invoices and (or) a list of estimated required fees or deposits to the annexation applicant(s) prior to filing the Certificate of Completion.
14. One electronic copy (PDF), three large copies (18 by 24 minimum) and two 8 1/2 x 11 reductions of all maps along with an electronic copy (PDF) and two copies of the final boundary description shall be submitted to LAFCO prior to recordation of the Certificate of Completion. All Maps and Descriptions shall be wet stamped by a licensed surveyor. The applicant shall supply maps and Geographic Descriptions suitable for recording (smaller than eight inches by fourteen inches, clearly legible) prior to recordation of the Certificate of Completion.
15. The City of Lakeport shall submit to LAFCo two copies of a "map of limiting addresses" per State Board of Equalization standards and requirements.
16. The map and boundary description shall comply with the State Board of Equalization requirements. The boundary description and map, if rejected by the State Board of Equalization or amended by LAFCO, will be revised at the expense of the applicant. The applicant shall be responsible for all associated costs.
17. Approval of this annexation is conditioned upon the applicant's obligation to defend, indemnify, and hold harmless the Lake Local Agency Formation Commission and its agents, officers and employees from any claim, action or proceeding against the Commission or its agents, officers, and employees; including all costs, attorney's fees, expenses and liabilities incurred in the defense of such claim, action, or proceeding to attack, set aside, or void the approval or determinations of this Commission concerning

this annexation. The Lake Local Agency Formation Commission shall promptly notify the applicant of any such claim, action, or proceeding and be entitled to representation by counsel of its choosing.

18. The Commission has reviewed and considered the information contained in the Environmental Impact Report prepared for the 2009 City's General Plan and 2015 Addendum, and makes a specific determination that the issues and mitigation measures and (or) policies as adopted by the City of Lakeport adequately address this annexation.
19. The Executive Officer of this Commission is instructed to mail or email a certified copy of this resolution to those persons so indicated on the application and as required by Government Code Section 56882
20. The effective date of this annexation shall be the date the Certificate of Completion is recorded.
21. The Executive Officer is directed to record a Certificate of Completion for this proposal upon completion of all proceedings and compliance with the terms and conditions.
22. Completion of proceedings shall be concluded within one year after adoption of this resolution. If the proceedings are not concluded within one year after passage of this resolution, all proceedings shall be terminated unless and until an extension is approved by the LAFCo Commission prior to the termination date.


**PASSED AND ADOPTED** at a regular meeting of the Lake Local Agency Formation Commission, State of California, on the 30<sup>th</sup> day of March 2022 by the following vote:

AYES: Robey, Mattina, Slooten, Archacki, Scholz, Simon and Sabatier

NOES:

ABSTENTIONS:

ABSENT:

  
\_\_\_\_\_  
Bruno Sabatier, Chair or Stacey Mattina,  
Vice-Chair, Lake Local Agency Formation  
Commission

ATTEST:

  
\_\_\_\_\_  
JOHN BENOIT  
Executive Officer

**EXHIBIT "A"**

**LAFCO ANNEXATION NO. 2019-06**

**SOUTH LAKEPORT ANNEXATION TO THE CITY OF LAKEPORT**

ALL THAT CERTAIN REAL PROPERTY, SITUATE IN THE UNINCORPORATED AREA OF THE COUNTY OF LAKE, STATE OF CALIFORNIA, BEING PORTIONS OF SECTIONS 36, TOWNSHIP 14 NORTH, RANGE 10 WEST AND SECTION 31, TOWNSHIP 14 NORTH, RANGE 9 WEST, M.D.B. & M., MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SECTION CORNER FOR SECTIONS 36 AND 31 OF SAID TOWNSHIP AND RANGE AND SECTIONS 1 AND 6 OF TOWNSHIP 13 NORTH, RANGE 10 WEST AND RANGE 9 WEST, MARKED BY A LAKE COUNTY BRASS CAP, AS SHOWN IN BOOK 20 OF PARCEL MAPS AT PAGE 27, LAKE COUNTY RECORDS; THENCE ALONG THE SOUTH LINE OF SAID SECTION 31 SOUTH 89°11'46" EAST, 1014.28 FEET, MORE OR LESS, TO THE INTERSECTION WITH THE NORTHEASTERLY LINE OF STATE HIGHWAY 29 AT THE SOUTHWEST CORNER OF PARCEL "B" PER SAID PARCEL MAP AND THE POINT OF BEGINNING, 1) THENCE ALONG SAID NORTHEASTERLY LINE NORTH 26°53'49" WEST 131.95 FEET; 2) THENCE NORTH 17°02'25" WEST ALONG SAID NORTHEASTERLY LINE, 200.27 FEET, MORE OR LESS; 3) THENCE NORTH 27°18'36" WEST, 780.74 FEET MORE OR LESS; 4) THENCE NORTH 30°31'53" WEST, 270.42 FEET MORE OR LESS; 5) THENCE NORTH 27°27'35" WEST, 429.08 FEET MORE OR LESS; 6) THENCE NORTH 20°20'36" WEST, 224.37 FEET, MORE OR LESS, TO AN IRON PIPE WITH ALUMINUM CAP, FROM WHICH THE SOUTHWEST CORNER OF SAID SECTION 31 BEARS SOUTH 03°59'17" WEST, 1818.54 FEET, AS SHOWN ON A RECORD OF SURVEY IN BOOK 87 OF RECORD OF SURVEYS AT PAGES 39 THROUGH 63 FILED JUNE 15, 2009, LAKE COUNTY RECORDS; 7) THENCE, CONTINUING ALONG SAID NORTHEASTERLY LINE OF HIGHWAY 29 NORTH 01°17'06" EAST, 232.92 FEET MORE OR LESS; 8) THENCE NORTH 28°43'34" WEST, 64.74 FEET MORE OR LESS; 9) THENCE NORTH 26°53'57" WEST, 80.00 FEET, MORE OR LESS, TO THE INTERSECTION WITH THE EXISTING CITY OF LAKEPORT CITY LIMITS BOUNDARY AND SAID STATE RIGHT-OF-WAY; 10) THENCE CONTINUING ALONG SAID RIGHT-OF-WAY AND SAID CITY BOUNDARY NORTH 53°33'35" WEST, 218.84 FEET MORE OR LESS; 11) THENCE NORTH 30°54'15" WEST, 455.54 FEET MORE OR LESS; 12) THENCE NORTH 26°54'00" WEST, 2309.19 FEET MORE OR LESS TO THE SOUTHWEST CORNER OF LANDS DELINEATED (PARCEL "C") ON THAT CERTAIN MAP FILED SEPTEMBER 23, 1980 IN BOOK 19 OF PARCEL MAPS AT PAGE 10 IN THE OFFICE OF THE RECORDER OF LAKE COUNTY; 13) THENCE LEAVING SAID STATE RIGHT-OF-WAY AND CONTINUING ALONG THE EXISTING CITY BOUNDARY, SOUTH 89°07'42" EAST, 312.91 FEET, MORE OR LESS, TO THE NORTHWEST CORNER OF A PARCEL DESCRIBED BY GRANT DEED FROM THOMAS R. SMITH, TO THOMAS R. SMITH RECORDED ON AUGUST 7, 1992 IN DOCUMENT NUMBER 92-016571, LAKE COUNTY RECORDS; 14) THENCE ALONG THE WEST LINE OF SAID GRANT DEED AND ALSO SAID CITY LIMITS SOUTH 20°08" EAST, 200.00 FEET, MORE OR LESS, TO THE SOUTHWEST CORNER THEREOF, 15) THENCE ALONG THE SOUTH LINE OF SAID GRANT DEED EAST, 300.00 FEET, MORE OR LESS, TO THE WEST LINE OF SOUTH MAIN STREET; 16) THENCE ALONG SAID LINE AND CITY LIMITS NORTHERLY 69 FEET MORE OR LESS TO THE INTERSECTION WITH A LINE 20 FEET SOUTHERLY OF AND PARALLEL WITH THE SOUTHERLY LINE OF THE BRADLEY, JOHNSON, SYLVA, DAHLWK CITY OF LAKEPORT REORGANIZATION; 17) THENCE LEAVING SAID WEST LINE AND CONTINUING ALONG SAID CITY BOUNDARY NORTH 70°50'00" EAST, 60.00 FEET, MORE OR LESS, TO THE EAST LINE OF SOUTH MAIN STREET; 18) THENCE LEAVING SAID CITY LIMITS SOUTH 19°36'46" EAST ALONG THE EAST LINE OF SOUTH MAIN STREET, 587.72 FEET, MORE OR LESS, TO THE NORTHLINE OF A PARCEL DESCRIBED BY GRANT DEED FROM AIRPORT AUTO BROKERS L.T.D. TO JOHN D. BROSSARD AND WENDY C. BROSSARD RECORDED JANUARY 24, 2014 IN DOCUMENT NUMBER 2014000939, LAKE COUNTY RECORDS; 19) THENCE LEAVING SAID

EAST LINE AND ALONG THE NORTH LINE OF SAID GRANT DEED NORTH 70°40'09" EAST, 234.00 FEET, MORE OR LESS, TO THE NORTHEAST CORNER THEREOF; 20) THENCE SOUTH 20°21'46" EAST, 309.00 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER THEREOF AND THE NORTH LINE OF A PARCEL DESCRIBED BY GRANT DEED FROM JOHN M. HAGAN TO DONALD J. BAYLOR RECORDED JULY 24, 2015 IN DOCUMENT NUMBER 2015009518, LAKE COUNTY RECORDS; 21) THENCE ALONG THE NORTH LINE OF SAID GRANT DEED NORTH 70°23'14" EAST, 703.60 FEET, MORE OR LESS, TO THE MOST NORTHERLY CORNER OF SAID GRANT DEED; 22) THENCE SOUTH 18°06'46" EAST (SOUTH 18°30' EAST RECORD), 1117.92 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER OF A PARCEL DESCRIBED BY A GRANT DEED FROM JAMES R. KEMP TO JAMES R. KEMP TRUSTEE RECORDED APRIL 14, 2011 IN DOCUMENT NUMBER 2011005246, LAKE COUNTY RECORDS; 23) THENCE ALONG THE SOUTH LINE OF SAID GRANT DEED SOUTH 76°53'14" WEST (SOUTH 76°30' WEST RECORD), 611.80 FEET, MORE OR LESS, TO THE MOST NORTHERLY CORNER OF A PARCEL DESCRIBED BY A GRANT DEED FROM MARION D. HEATH AND AVA D. HEATH TO U.C.C. CORPORATION RECORDED MARCH 31, 1976 IN BOOK 827 OF OFFICIAL RECORDS AT PAGE 5, LAKE COUNTY RECORDS; 24) THENCE ALONG THE EAST LINE OF SAID GRANT DEED SOUTH 19°36'46" EAST (SOUTH 20° EAST RECORD), 205.55 FEET, MORE OR LESS, TO THE SOUTHEAST CORNER THEREOF; 25) THENCE ALONG THE SOUTH LINE THEREOF SOUTH 76°53'14" WEST (SOUTH 76° 30' WEST RECORD), 280.00 FEET, MORE OR LESS, TO THE EAST LINE OF SOUTH MAIN STREET; 26) THENCE SOUTH 19°36'46" EAST ALONG SAID RIGHT-OF-WAY, 30.05 FEET, MORE OR LESS, TO THE NORTHWEST CORNER OF A PARCEL DESCRIBED BY GRANT DEED FROM CHIC ALLEN BECK AND JILLANE SUE BECK RECORDED DECEMBER 30, 2003 IN DOCUMENT NUMBER 2003038035, LAKE COUNTY RECORDS; 27) THENCE ALONG THE NORTH LINE OF SAID GRANT DEED AND THE NORTH LINE OF THE PARCEL DESCRIBED IN THE TRUST TRANSFER DEED TO TFI PROPERTIES, LLC, RECORDED NOVEMBER 5, 2019 IN DOCUMENT NUMBER 2019013896, NORTH 76°53'14" EAST (NORTH 76°30' EAST RECORD), 1464 FEET MORE OR LESS TO THE CENTERLINE OF THOMPSON CREEK AS SHOWN ON A RECORD OF SURVEY IN BOOK 62 OF RECORD OF SURVEYS AT PAGE 10 FILED FEBRUARY 10, 1995, LAKE COUNTY RECORDS; 28) THENCE LEAVING SAID NORTH LINE AND ALONG THE CENTERLINE OF SAID CREEK THE FOLLOWING COURSES AND DISTANCES: SOUTH 18°35'00" WEST, 100.00 FEET MORE OR LESS; 29) THENCE SOUTH 14°00'00" WEST, 128.20 FEET; 30) THENCE SOUTH 19°35'00" EAST, 80.00 FEET; 31) THENCE SOUTH 11°00'00" EAST, 200.00 FEET; 32) THENCE SOUTH 02°55'00" WEST, 113.42 FEET MORE OR LESS, TO THE NORTH LINE OF A PARCEL DESCRIBED BY GRANT DEED FROM LAKEPORT THEATERS, INC. RECORDED NOVEMBER 18, 1997 IN DOCUMENT NUMBER 97-019352; 33) THENCE SOUTH 02°55'00" WEST, 36.58 FEET MORE OR LESS; 34) THENCE ALONG THE CENTERLINE OF THOMPSON CREEK AS SHOWN ON A RECORD OF SURVEY IN BOOK 62 OF RECORD OF SURVEYS AT PAGE 10 FILED FEBRUARY 10, 1995, LAKE COUNTY RECORDS SOUTH 34°51'00" WEST, 68.00 FEET MORE OR LESS; 35) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 33°00'00" EAST, 79.86 FEET MORE OR LESS; 36) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 78°00'00" EAST, 182.16 FEET MORE OR LESS; 37) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 25°30'00" EAST, 199.32 FEET MORE OR LESS; 38) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 39°00'00" EAST, 135.30 FEET MORE OR LESS; 39) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 30°00'00" WEST, 124.08 FEET MORE OR LESS; 40) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 51°00'00" EAST, 275.88 FEET MORE OR LESS; 41) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 11°00'00" EAST, 79.86 FEET MORE OR LESS; 42) THENCE ALONG SAID CENTERLINE PER SAID RECORD OF SURVEY SOUTH 38°30'00" WEST, 147.84 FEET MORE OR LESS;

43) THENCE ALONG THE CENTERLINE OF THOMPSON CREEK SOUTH 23°00'00" EAST, 70.62 FEET, MORE OR LESS, TO THE MOST NORTHERLY CORNER OF PARCEL "D" AS SHOWN IN BOOK 9 OF PARCEL MAPS AT PAGE 33, LAKE COUNTY RECORDS;  
44) THENCE LEAVING THE CENTERLINE OF THOMPSON CREEK ALONG THE NORTHWEST LINE OF SAID PARCEL "D" SOUTH 50°19'29" WEST, 561.56 FEET, MORE OR LESS, TO THE MOST WESTERLY CORNER OF SAID PARCEL "D"; 45) THENCE ALONG THE WEST LINE OF SAID PARCEL "D" SOUTH 19°54'49" EAST, 923.48 FEET, MORE OR LESS, TO THE MOST SOUTHERLY CORNER OF SAID PARCEL "D", SAID POINT BEING COMMON TO THE MOST EASTERLY CORNER OF PARCEL "A" OF SAID MAP; 46) THENCE ALONG THE SOUTHEASTERLY LINE OF SAID PARCEL "A" SOUTH 54°14'25" WEST, 263.11 FEET, MORE OR LESS, TO THE MOST SOUTHERLY CORNER OF PARCEL "A", SAID POINT ALSO BEING A POINT ON THE SOUTH LINE OF SAID SECTION 31; 47) THENCE ALONG SAID SECTION LINE NORTH 89°11'46" WEST, 609.89 FEET, MORE OR LESS, TO THE POINT OF BEGINNING.

CONTAINING 137 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. 005-035-10.

A.P.N. 005-049-08, 11 AND 12.

A.P.N. 005-052-03, 05, 07, 13, 14, 19, 20, 25 AND 27.

A.P.N. 005-053-18, 19, 20, 21 AND 22.

A.P.N. 008-001-01, 02, 03 AND 25.

A.P.N. 008-003-02, 04, 05, 12 AND 13.

A.P.N. 082-092-01, 02, 03, 04, 06, 07, 08, 09, 10, 11, 12, 13 AND 14

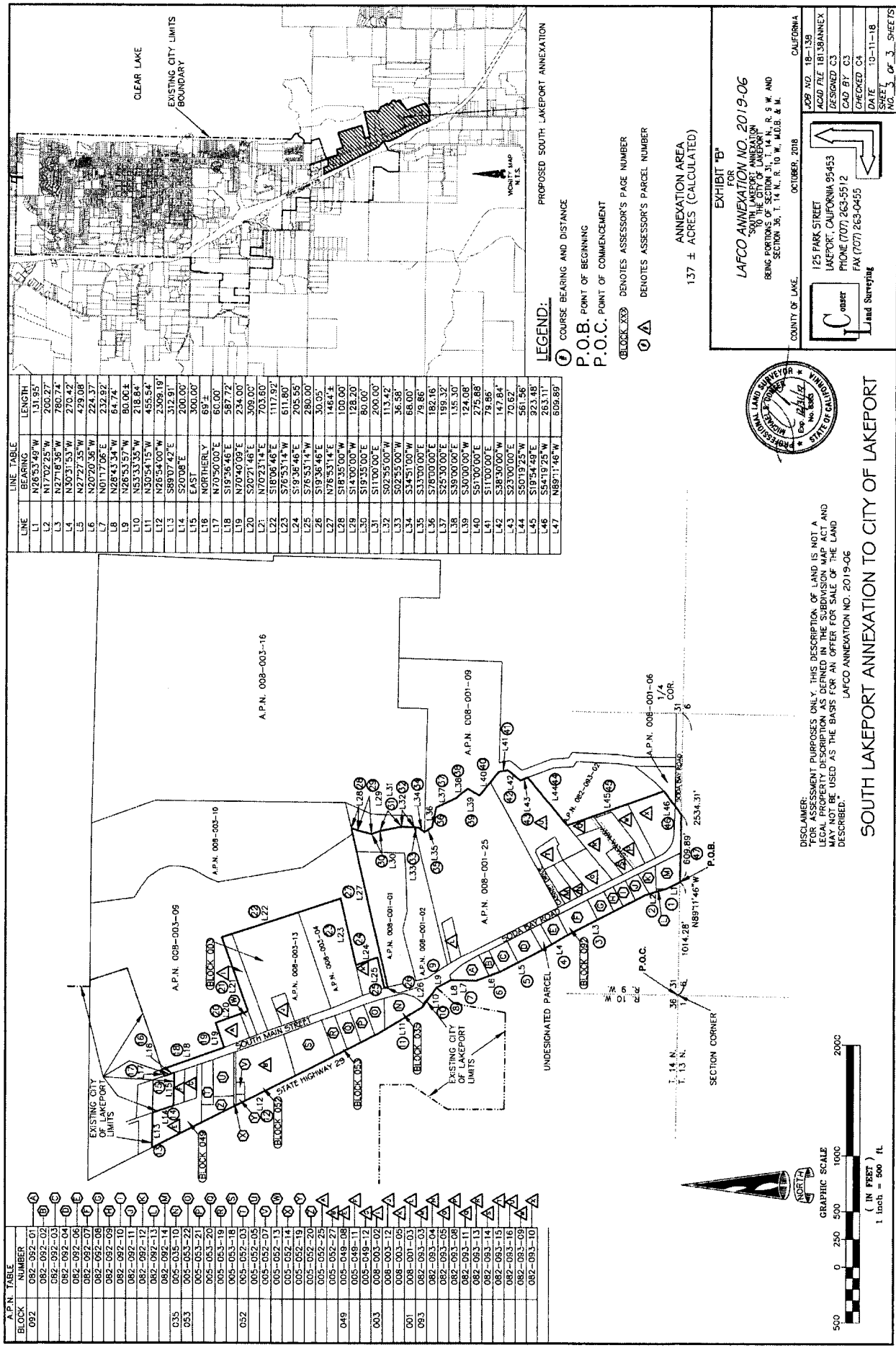
A.P.N. 082-093-03, 04, 05, 08, 09, 10, 11, 13, 14, 15 AND 16.

  
MICHAEL S. CONSER, LS 8383

12/5/19  
DATE:







A.P.N. TABLE	
BLOCK	NUMBER
002	002-002-01
	002-002-02
	002-002-03
	002-002-04
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	002-002-06
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	002-002-100

LINE TABLE	
LINE	BEARING
L1	N28°35'59"W
L2	N17°02'25"W
L3	N27°02'25"W
L4	N30°31'53"W
L5	N27°02'25"W
L6	N20°20'36"W
L7	N01°17'05"E
L8	N28°43'34"W
L9	N26°53'57"W
L10	N53°33'35"W
L11	N30°54'15"W
L12	N26°54'00"W
L13	S89°07'42"E
L14	S20°08'E
L15	EAST
L16	N07°50'00"E
L17	N19°46'46"E
L18	N70°40'09"E
L19	S20°21'48"E
L20	N70°23'14"E
L21	S76°06'46"E
L22	S76°31'14"W
L23	S76°31'14"W
L24	S76°31'14"W
L25	S76°31'14"W
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L38	S76°31'14"W
L39	S76°31'14"W
L40	S76°31'14"W
L41	S76°31'14"W
L42	S76°31'14"W
L43	S76°31'14"W
L44	S76°31'14"W
L45	S76°31'14"W
L46	S76°31'14"W
L47	S76°31'14"W

PROPOSED SOUTH LAKEPORT ANNEXATION

LEGEND:

- ① COURSE BEARING AND DISTANCE
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCEMENT
- ⊠ DENOTES ASSESSOR'S PAGE NUMBER
- ⊡ DENOTES ASSESSOR'S PARCEL NUMBER
- 137 ± ACRES (CALCULATED)
- ANNEXATION AREA

EXHIBIT "B" FOR LAFCO ANNEXATION NO. 2019-06

SOUTH LAKEPORT ANNEXATION

BEING PORTION OF SECTION 31, 14 N., 8 W. AND SECTION 36, 14 N., 8 W., M.D.B. & M.

COUNTY OF LAKE

OCTOBER, 2018

JOB NO. 18-138

ACAD FILE 18138ANNEX

DESIGNED C3

CAD BY C3

CHECKED C4

DATE 10-11-18

NO. 3 OF 3 SHEETS

125 PARK STREET

LAKEPORT, CALIFORNIA 95453

PHONE (707) 263-5512

FAX (707) 263-0455

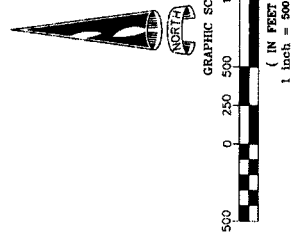
Lead Surveying



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

LAFCO ANNEXATION NO. 2019-06

# SOUTH LAKEPORT ANNEXATION TO CITY OF LAKEPORT



**JOINT RESOLUTION AND AGREEMENT BY COUNTY OF LAKE AND CITY OF LAKEPORT  
CONCERNING TAX EXCHANGE FOR THE SOUTH LAKEPORT ANNEXATION**

BE IT RESOLVED by the Board of Supervisors of the County of Lake ("County") and the City Council of the City of Lakeport ("City") that they make and approve this joint resolution and agreement ("Agreement") as follows:

**1. Recitals.**

1.1. The County and City recognize that City residents are residents of both the City and County and that those residents rely on both the City and County for important local government services. The parties desire to work together collaboratively to provide the quality services desired by residents in both the City and those in the unincorporated area.

1.2. On August 19, 2019, the City of Lakeport filed an application with the Lake County Local Agency Formation Commission to annex approximately 136.78 acres south of the current City limits.

1.3. LAFCo Executive Officer is prohibited by law from issuing a certificate of filing for any such application until the City and County determine, pursuant to Revenue and Taxation Code section 99, the amount of tax revenue to be exchanged between and among the local agencies whose service areas or responsibilities will be altered should a change of organization or reorganization be approved. City and County are the two local taxing agencies whose service areas and responsibilities would be altered should there be an annexation of territory to the City. The parties acknowledge that annexation of territory to the City would not impact the service area or responsibility of any special district.

1.4. California Constitution article XIII, section 29(b) and Government Code sections 55700 to 55707 authorize counties and cities to enter into agreements to apportion between them the revenue derived from any sales or use tax imposed by them pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law, or any successor statute, that is collected for them by the state. State law requires that any sales/use tax exchange agreement be approved by a two-thirds vote of the governing body of each jurisdiction that is a party to the contract.

1.5. Pursuant to Government Code section 55704, County and City find and determine that one or more retailers have been established, or will be established, in the Annexation Area and that consumers residing in both City and the unincorporated area of the County are, or will be, purchasing tangible personal property from such retailers. The parties therefore have determined that equity requires that the Sales Tax Revenue from retailers within the Annexation Area be distributed an apportioned in a fair and just manner to both parties pursuant to this Agreement.

1.6. County and City, after negotiations, have reached an understanding regarding the exchange of various taxes and other matters relating to annexations to City. The parties enter into this Agreement pursuant to Constitution article XIII, section 29(b), Government Code sections 55700 to 55707, Revenue and taxation Code section 99, and other applicable law.

## **2. Definitions.**

2.1. "Annexation Area" means the territory of land south of the current City limits as described in the City's application to LAFCo for annexation dated August 19, 2019. Attachment 1 to this Agreement includes a map of the Annexation Area.

2.2. "Effective Date" has the meaning set forth in section 3.

2.3. "Fiscal year" means any year commencing on July 1 of any calendar year and ending on June 30 of the subsequent year.

2.4. "LAFCo" means the Lake County Local Agency Formation Commission.

2.5. "Property Tax Revenue" means the revenue from ad valorem taxes on real property within the meaning of California Constitution article XIII A, section 1 and Revenue and Taxation Code section 95(c) that is levied and collected from within the Annexation Area.

2.6. "Sales Tax Revenue" means the revenue from the local sales and use taxes levied and received by City pursuant to the Bradley-Burns Uniform Local Sales and Use Tax (within the meaning of Government Code section 55702) that is levied and collected within the Annexation Area, net of administrative fees imposed by the State of California, as reported on an annual basis by the City's sales tax consultant. Sales Tax Revenue does not include revenue levied and collected by City pursuant to the City's Transactions and Use Taxes approved by City voters as Measure I in 2004 and Measure Z in 2016 or any other local City transactions and use tax the voters of the City have adopted or will adopt.

**3. Effective Date.** This Agreement shall become effective on the date of the filing of the statement of boundary change for the Annexation Area with the State Board of Equalization pursuant to Government Code sections 54902 and 57204.

**4. Exchange of Property Tax Revenue.** This exchange of Property Tax Revenue shall commence the first fiscal year following the date the new Tax Rate Area(s) appear on the State Board of Equalization's Tax Rate Area Chart. County and City shall exchange Property Tax Revenue as follows:

4.1. Property Tax Revenues generated in the Annexation Area that formerly accrued to the County Road Fund, including both current revenues and future growth, will accrue to the City.

4.2. Property Tax Revenues generated in the Annexation Area that formerly accrued to the County General Fund, including both current revenues and future growth, will be split between the City and County according to the following ratios:

City of Lakeport:	34.7%
County of Lake General Fund:	65.3%

4.3. The County Auditor-Controller shall adjust the allocation of Property Tax Revenues in the Annexation Area pursuant to the terms of this Agreement and the requirements of California law.

## 5. Exchange of Sales Tax Revenues.

5.1. City will calculate and remit to the County its share of Sales Tax Revenues from the Annexation Area in three time periods, as defined herein:

5.1.1. Period One: Period One commences on the Effective Date and ends on June 30 of the fifth fiscal year following the fiscal year in which the Water Infrastructure Project is substantially complete, as defined in section 6.3. For example, if the Water Infrastructure Project is substantially complete in the fall of 2023, Period One will end on June 30, 2029.

5.1.2. Period Two: Period Two commences on July 1 immediately following the conclusion of Period One and ends on June 30 of the tenth fiscal year thereafter. In the given example, Period Two would end on June 30, 2039.

5.1.3. Period Three: Period Three commences on July 1 immediately following the conclusion of Period Two. In the given example, Period Three would commence on July 1, 2039.

5.2. City will calculate and remit to the County its share of Sales Tax Revenues from the Annexation Area as follows:

5.2.1. During Period One: City shall remit to the County's 80% of all Sales Tax Revenues no later than 120 days following the conclusion of each fiscal year in Period One.

5.2.2. During Period Two: City shall remit to the County Sales Tax Revenues no later than 120 days following the conclusion of each fiscal year in Period Two based on the following formulas:

5.2.2.1. For fiscal years in which Sales Tax Revenues *are greater than* Sales Tax Revenues during the final fiscal year of Period One, the City shall remit to the County an amount equal to the County's share of Sales Tax Revenues in the final fiscal year of Period One plus half of cumulative growth in Sales Tax Revenues for the Period Two fiscal year at issue when compared to the final fiscal year of Period One.

5.2.2.2. For fiscal years in which Sales Tax Revenues *are less than or equal to* Sales Tax Revenues during the final fiscal year of Period One, City shall remit to the County 80% of all Sales Tax Revenue for the Period Two fiscal year at issue.

5.2.3. During Period Three: Within 120 days following each fiscal year of Period Three, City shall remit to the County 80% of all Sales Tax Revenues, not to exceed the greater of:

5.2.3.1. An amount equal to the County's share of Sales Tax Revenues in the final fiscal year of Period Two; or

5.2.3.2. The value of an amount equal to the County's share of Sales Tax Revenues for the first full fiscal year following the Effective Date of annexation compounded annually at a 1% rate of interest through the final fiscal year of Period Two.

5.3. Attachment 2 to this Agreement provides a sample calculation of the County's share of Sales Tax Revenues. The sample calculation is intended to demonstrate the City's and County's intended methodology; the dates and amounts shown are examples and actual dates and amounts will vary.

5.4. The City will provide sufficient supporting documentation to the County along with each annual payment for the County to verify the calculations provided. Supporting documents will include appropriate schedules from the City's third-party sales tax consultant or equivalent. The City and County agree to meet as needed to ensure that the correct geographic boundaries are included and supporting documentation is sufficient.

5.5. If Transactions and Use Taxes received by the City pursuant to Measures I and Z decline by at least the following percentages in any one fiscal year, for reasons which are not the direct result of discretionary action by the City, and that do not have a comparable impact on Sales Tax Revenues (for example, changes to the application of Measures I and Z on point of sale transactions, voter repeal of Measure I and/or Z, or any other change that does not similarly impact Sales Tax Revenues), the parties shall take the associated actions. This section shall not apply to decreases in revenues from Measures I and Z that result from economic conditions that similarly reduce Sales Tax Revenues.

5.5.1. 20%: The County will offset the City's revenue loss in an amount equal to 50% of the City's revenue loss compared to the preceding fiscal year prior to the decline described in this section up to an amount that is less than or equal to 50% of the County's share of Sales Tax Revenues for the fiscal year at issue.

5.5.2. 50%: The City and County agree to promptly meet and confer regarding adjustments to the sales tax sharing provisions in the Agreement such that the City and County will continue to receive a proportion of revenues substantially similar to the allocation of all sales and transactions and use tax revenue described in this Agreement.

## **6. Transportation Improvement and Water Infrastructure Projects.**

6.1. City and County recognize that completion of the Transportation Improvement and Water Infrastructure Projects will provide critical services to the Annexation Area and that time is of the essence. The "Transportation Improvement Project" means the South Main Street and Soda Bay Widening and Bike Lanes Project. The "Water Infrastructure Project" means the City water main line extension to serve the Annexation Area and make municipal water service available to all properties within the Annexation Area that pay to connect. City and County will coordinate on all aspects of the projects and work toward project completion without unnecessary delay. To the extent feasible but without resulting in unnecessary delays, the Transportation Improvement Project and the Water Infrastructure Project may be constructed simultaneously.

6.2. Transportation Improvement Project. To help ensure efficient coordination and management of the Transportation Infrastructure Project, City and County will enter into a Memorandum of Understanding addressing City and County roles and responsibilities for the Transportation Improvement Project, including funding responsibility and allocation.

6.2.1. The County is currently planning to construct the Transportation Improvement Project, which is currently in the design phase and funded primarily with regional transportation funds.

6.2.2. Subject to and upon execution of the Memorandum of Understanding described in section 6.2, the City will reimburse the County for the following costs related to the Transportation Improvement Project that are mutually agreeable to the parties:

6.2.2.1. Reasonable right-of-way acquisition costs that are not paid by non-County funding sources. The City and County will work together to actively seek additional funding sources for right-of-way acquisition.

6.2.2.2. Reasonable project design and construction costs that are not paid by non-County funding sources. The project construction budget is currently primarily funded by regional and state funds administered by the Lake Area Planning Council. The City and County will work together to actively seek additional funding sources for project construction.

6.2.3. The City and County will work together to actively seek additional funding sources for project construction.

6.2.4. Notwithstanding sections 6.2.2.1 and 6.2.2.2, the City will not reimburse the County for County staff time or County overhead costs charged to the project.

6.3. Water Infrastructure Project. The City will fund, design, and construct the Water Infrastructure Project. For purposes of section 5.1.1 of this Agreement, the Water

Infrastructure Project is substantially complete when the water main line in the Annexation Area is installed, pressurized, and available for connection by property owners.

**7. Wastewater Collection and Treatment.** Currently, the County owns and operates a sanitary sewer system in the Annexation Area and the wastewater is treated by the City under the terms of an agreement dated September 12, 1995, as subsequently amended, between the Lake County Sanitation District (LACOSAN) and the City. Attachment 3 provides a map of the service area. The City and County agree that the agreement between LACOSAN and the City for the provision of wastewater treatment services currently serves the community. Additionally, there are parcels currently served by LACOSAN under the terms of the 1995 agreement that are outside the Annexation Area. Annexation and transfer of service responsibility for portions of the service area to the City could render services to the remaining area fiscally unviable. City and County agree to negotiate in good faith a long-term solution that is both financially feasible and effective for residents and businesses in the entire service area. The City and County agree that, if the collection system is transferred to the City, parcels that are outside the Annexation Area may be served by the City, pursuant to Government Code section 56133. Neither party will unreasonably oppose LAFCo's approval of an out of area service agreement under Government Code section 56133.

## **8. Other Obligations and Limitations.**

**8.1** The Annexation Area shall include the road right of way for lands adjacent to and abutting County territory subject to any existing County easements and prescriptive easements. City will be responsible for accepting all roadways in the Annexation Area that were previously County maintained roads into the City's maintained mileage list reported to the State.

**8.2.** City and County acknowledge that implementation of this Agreement is subject to the completion of LAFCo proceedings to approve the City's application for annexation and that these proceedings include the opportunity for property owners and voters in the Annexation Area to support or oppose the annexation. City and County agree to work together, and with LAFCo staff, to communicate with property owners and voters and ensure the annexation proceedings are conducted effectively and without unnecessary delay.

**9. Audit.** Either party may, at any time, request that an independent auditor review the Sales Tax Revenue distributed to County or Property Tax Revenue distributed to City using agreed upon procedures. The party requesting such a review shall be solely responsible for the costs of the audit. The auditor shall be jointly selected by County and City. If the review discloses that a party received less revenue than it should have received under this Agreement, then City or County will make any adjustments required as a result of the findings within 60 days of receipt of the findings or such other time period as agreed to by the parties. The adjustment shall be in the form of a payment from the overpaid party to the underpaid party consistent with the findings or other such remedy as agreed to by the parties. The scope of any review and repayment obligation under this section shall be limited to the latest three completed fiscal years. If a party disagrees with the findings, then it may pursue declaratory relief or other appropriate legal proceeding to review the findings.

**10. Reformation.** City and County understand and acknowledge that this Agreement is based on existing law at the time of the Agreement and that such law may be amended in the future. In the event of an amendment of state law, other than as described in section 5.5, that renders this Agreement invalid or inoperable or that denies a party the full benefit of this Agreement, in whole or in part, then County and City agree to enter into good faith negotiations to arrive at a new equitable tax sharing agreement consistent with the intentions of the parties in this Agreement.

**11. General Provisions.**

11.1. County authorizes the Chair of its Board of Supervisors and County Clerk to sign this Agreement on behalf of the County. City authorizes its Mayor and City Clerk to sign this Agreement on behalf of the City.

11.2. This Agreement constitutes the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract among the parties concerning the subject matter addressed herein, and supersedes all prior negotiations, representations or agreements, either oral or written, that may be related to the subject matter of this Agreement, except (a) those other documents that are expressly referenced in this Agreement and (b) County-City annexation-related tax sharing agreements that predate the date of this Agreement.

11.3. The parties agree and acknowledge that this Agreement has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

11.4. The waiver at any time by any party of its rights with respect to any matter arising in connection with this Agreement shall not be deemed a waiver with respect to such matter or any other matter in this Agreement, unless waived in writing signed by one authorized to bind the party to be charged with the waiver.

11.5. If any part of this Agreement is held to be void, invalid, illegal, or unenforceable, then the remainder of this Agreement shall be void and unenforceable unless the parties mutually agree in writing that such provisions shall remain effective and enforceable.

11.6. The parties, in order to carry out and give full effect to this Agreement, each shall use all reasonable efforts to provide such information, execute and deliver such further instruments and documents and take such actions as may be reasonably requested by the other party, so long as not inconsistent with the provision of this Agreement and not involving the assumption of obligations or liabilities different from, in excess of, or in addition to those expressly provided for in this Agreement.



11.7. This Agreement may be modified or amended only by a subsequent written agreement approved and executed by both parties. Amendment requires approval of resolutions adopted by the governing body of each party.

11.8. The parties may not assign their rights, interests, obligations, or duties under this Agreement without the express written consent of the other party.

11.9. This Agreement may be executed in counterparts, including counterpart facsimiles, each of which shall be deemed an original and all of which together shall be deemed a fully executed original Agreement.

11.10. Any notice, demand, invoice, or other communication required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail and addressed as follows:

County:

County Administrative Officer  
255 North Forbes Street  
Lakeport, CA 95453

City:

City Manager  
225 Park Street  
Lakeport, CA 95453

Any party may change its address by notifying the other party in writing of the change of address.

*[Signature Pages to Follow]*


PASSED, ADOPTED AND APPROVED by the Board of Supervisors of the County of Lake on the 11<sup>th</sup> day of January, 2022, by the following two-thirds vote:

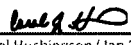
AYES: Chair Crandell, Supervisors Pyska, Sabatier, Simon, and Scott

NOES: None

ABSTAIN: None


ABSENT: None

By:   
Eddie Crandell (Jan 22, 2022 17:52 PST)  
Eddie "EJ" Crandell, Chair  
Board of Supervisors

  
Carol Huchingson (Jan 20, 2022 15:00 PST)

Carol Huchingson, Clerk of the Board of Supervisors

Approved as to form:

  
anita grant (Jan 22, 2022 13:10 PST)

Anita Grant, County Counsel

PASSED, ADOPTED AND APPROVED by the City Council of the City of Lakeport on the 11<sup>th</sup> day of January, 2022, by the following two-thirds vote:

AYES: Mayor Mattina, Council Members Froio, Green, Parlet, and Turner

NOES: None

ABSTAIN: None

ABSENT: None

By: Stacey Mattina  
Stacey Mattina, Mayor

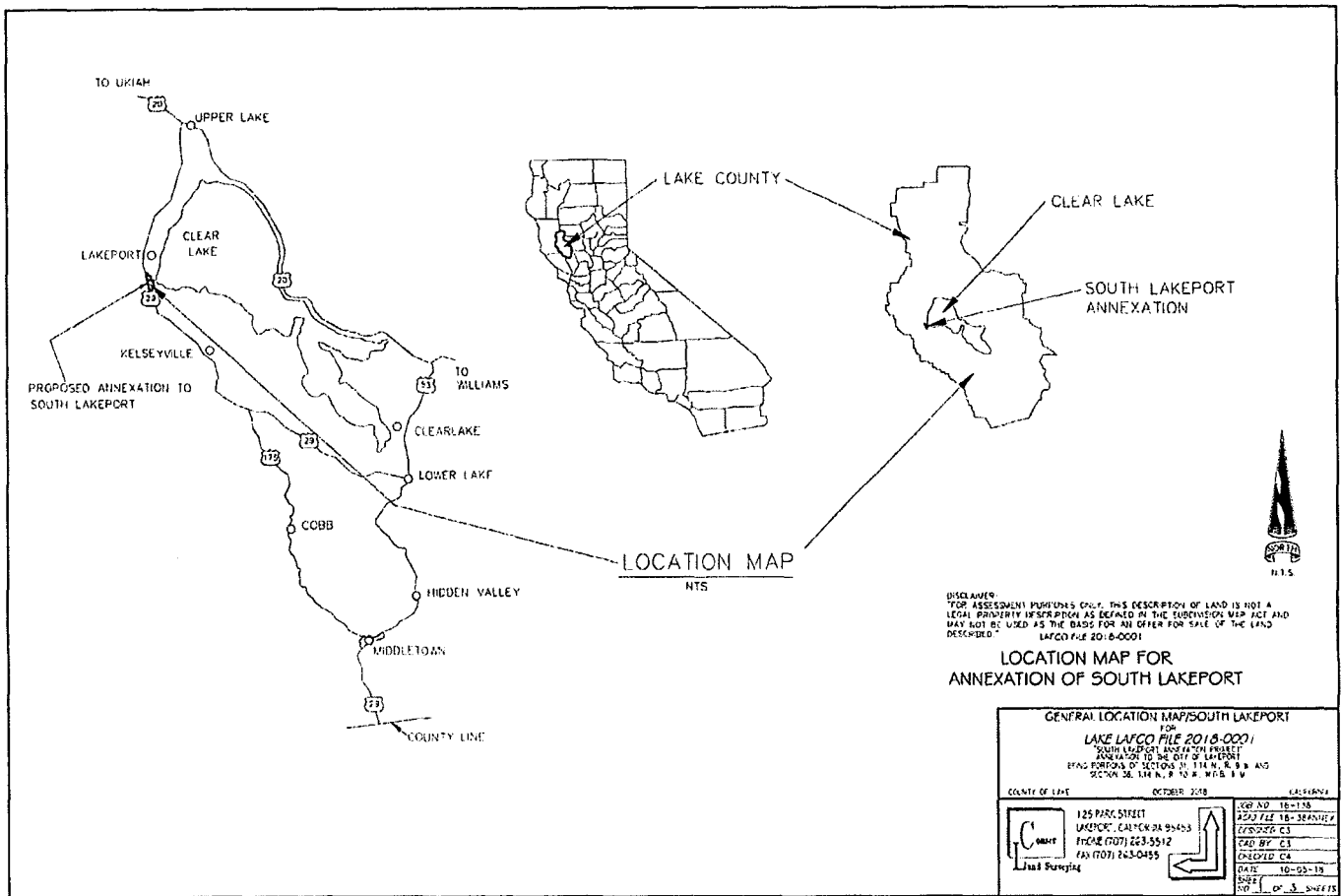
Kelly Buendia  
Kelly Buendia, City Clerk

Approved as to form:

David Ruderman  
David Ruderman, City Attorney

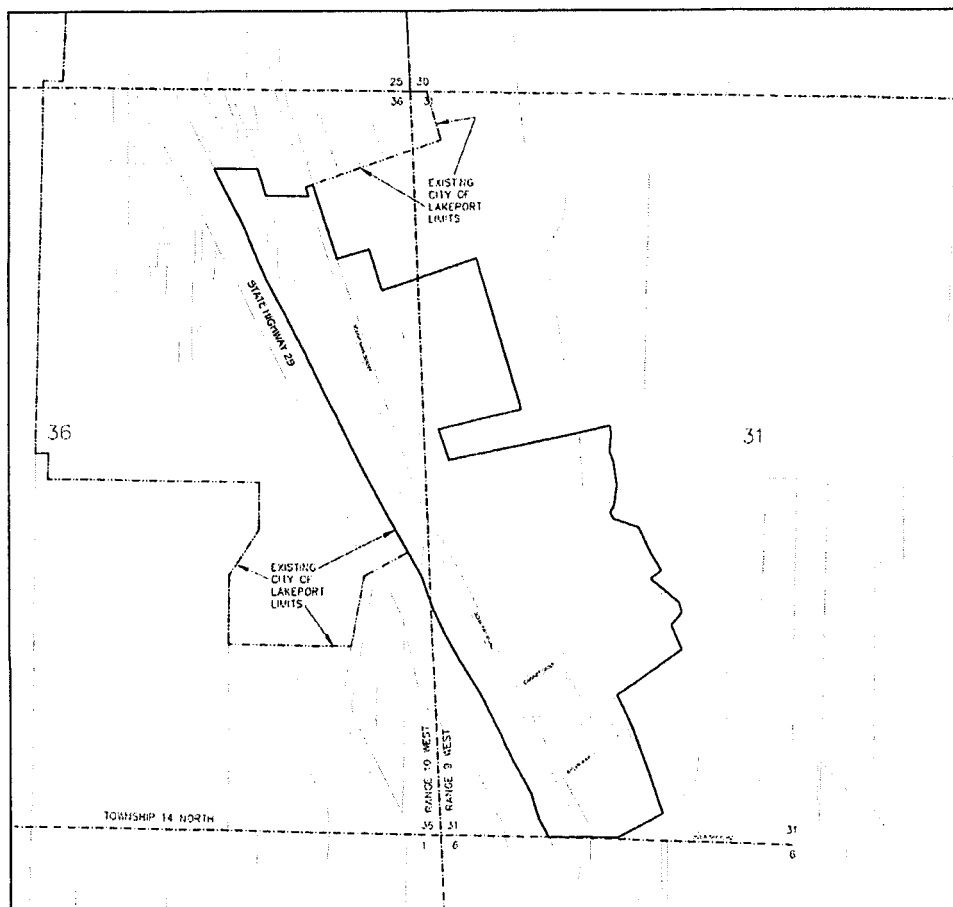
# **Attachment 1**

## **Annexation Area Map**



AREA NUMBERS

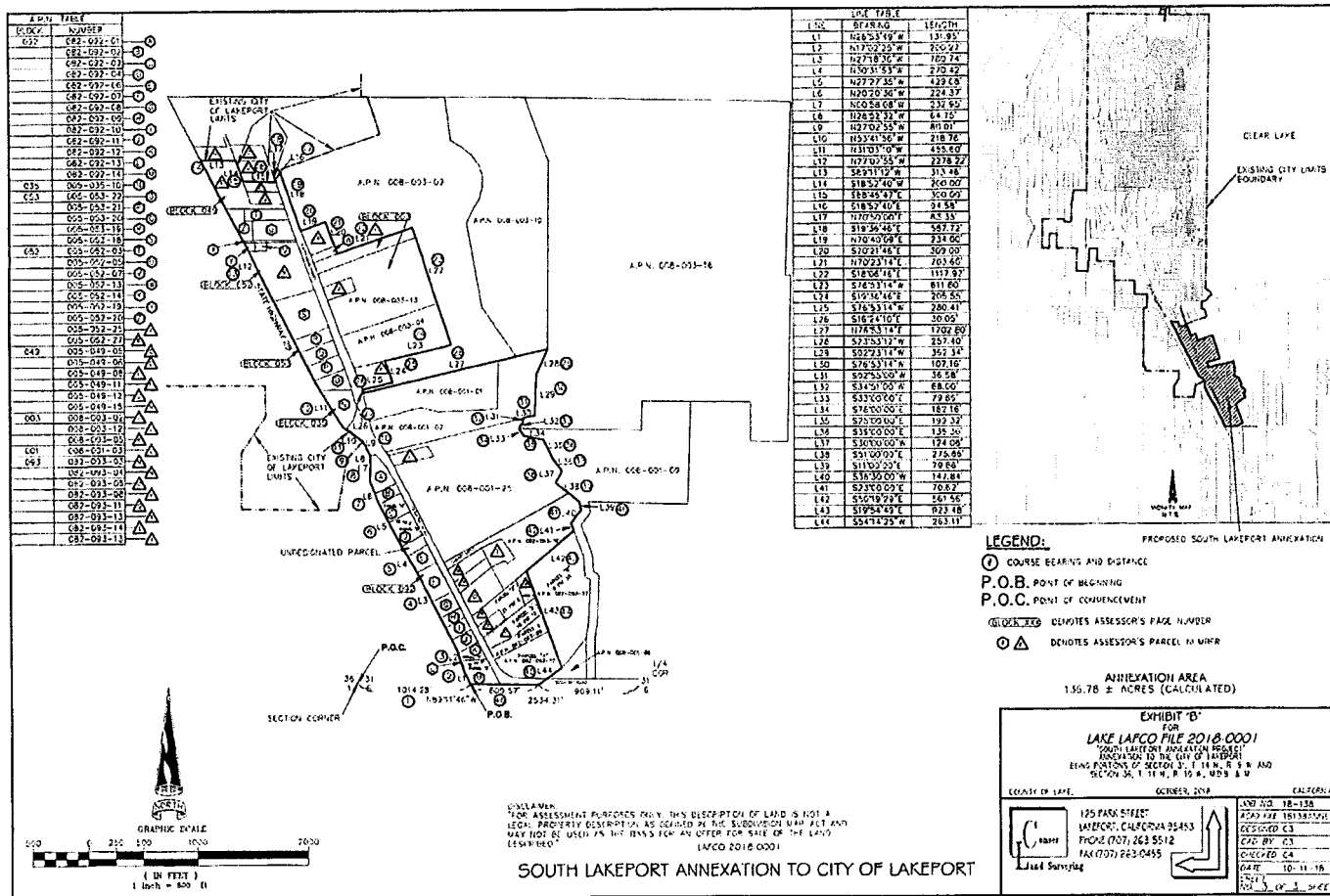
11 SOUTH LAKEPORT ANNEXATION-134.78 AC



DISCLAIMER:  
FOR ASSESSMENT PURPOSES ONLY. THIS DESCRIPTION OF LAND IS NOT A  
LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SURVEYOR MAP ACT AND  
MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND  
DESCRIBED.  
LAFCO FILE 2018-0001

LOCATION MAP FOR  
ANNEXATION OF SOUTH LAKEPORT

GENERAL LOCATION MAP/SOUTH LAKEPORT								
FOR LAKE LAFCO FILE 2018-0001								
SOUTH LAKEPORT ANNEXATION PROJECT								
ANNEXATION TO THE CITY OF LAKEPORT								
ACRES: 134.78								
SECTION 26, T14N, R 10 W, S14E								
COUNTY OF LAKE	CALIFORNIA							
DATE OF MAP	OCTOBER, 2018							
125 PARK STREET LAKEPORT, CALIFORNIA 95453 PHONE (707) 263-5512 FAX (707) 263-0455	<table border="1"> <tr> <td>JOHN A.O. 18-138</td> </tr> <tr> <td>DESIGNED C.S.</td> </tr> <tr> <td>CAD BY C.S.</td> </tr> <tr> <td>CHECKED C.A.</td> </tr> <tr> <td>DATE 10-05-18</td> </tr> <tr> <td>FILE</td> </tr> <tr> <td>NO. 2 OF 3 SHEETS</td> </tr> </table>	JOHN A.O. 18-138	DESIGNED C.S.	CAD BY C.S.	CHECKED C.A.	DATE 10-05-18	FILE	NO. 2 OF 3 SHEETS
JOHN A.O. 18-138								
DESIGNED C.S.								
CAD BY C.S.								
CHECKED C.A.								
DATE 10-05-18								
FILE								
NO. 2 OF 3 SHEETS								



## **Attachment 2**

### **Sample Calculation of the County's Share of Sales Tax Revenues**

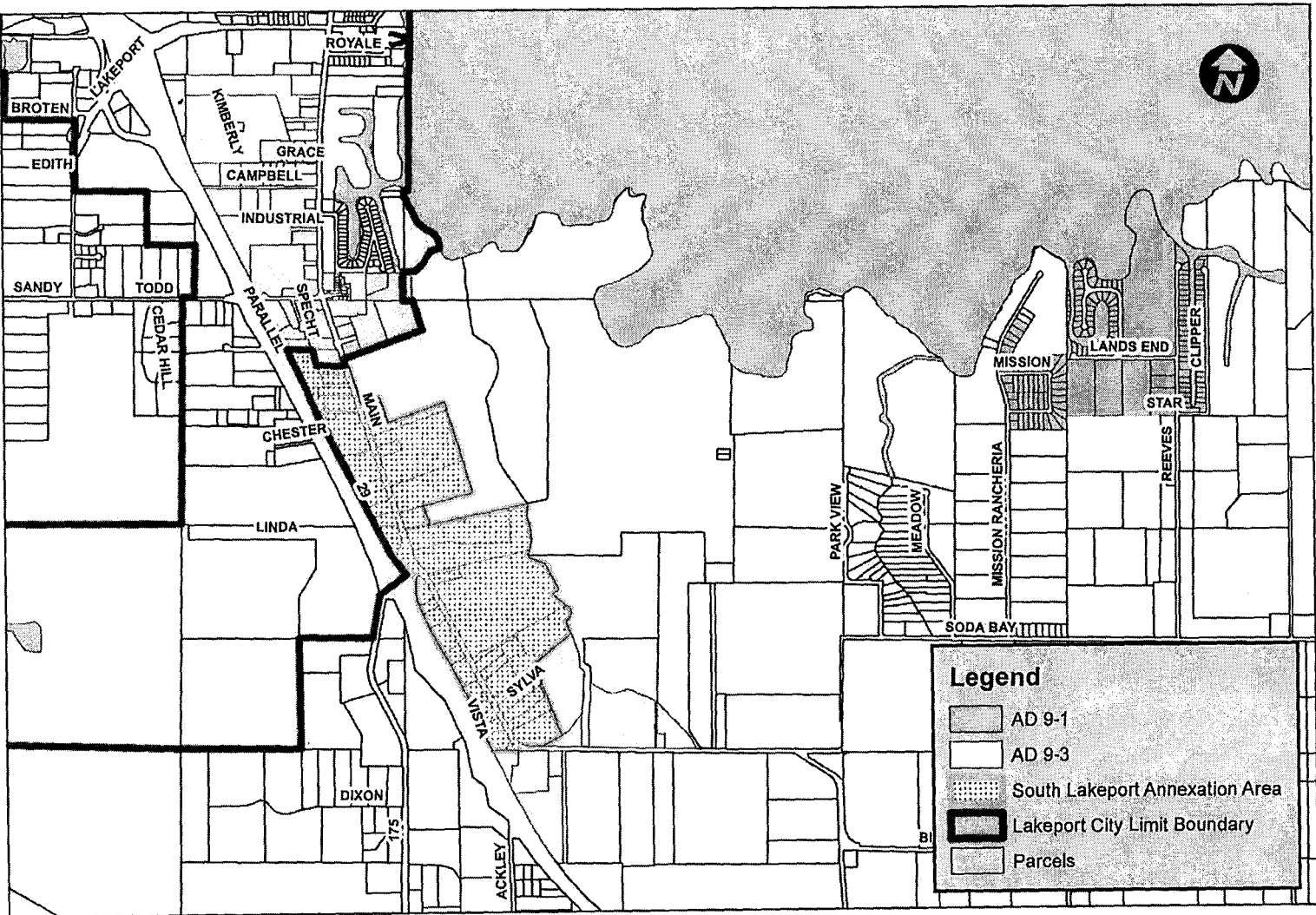


**Attachment 2**  
**Sample Calculation of County Share of Sales Tax Revenues**

Sample Calculation of County Share of Sales Tax Revenues							
Period One	Total Sales Tax Revenues	County Share: 80%	City Share: 20%				
January 1, 2022 - June 30, 2022	285,800	228,640	57,160				
July 1, 2022 - June 30, 2023	594,000	475,200	118,800				
July 1, 2023 - June 30, 2024	611,900	489,520	122,380				
July 1, 2024 - June 30, 2025	628,600	502,880	125,720				
July 1, 2025 - June 30, 2026	645,500	516,400	129,100				
July 1, 2026 - June 30, 2027	661,200	528,960	132,240				
July 1, 2027 - June 30, 2028	678,000	542,400	135,600				
July 1, 2028 - June 30, 2029	693,100	554,480	138,620				
				Formula B - Increased		Formula A - Decreased	
Period Two	Total Sales Tax Revenues	Total Sales Tax Revenues in Final Year of Period One	Use Formula B if Increased Formula A if decreased	Cumulative Growth from Final Year of Period One	50% of Cumulative Growth	County Share In Prior Year (County Share In Final Year of Period One Plus 50% of Growth)	80% of Sales Tax Revenues
July 1, 2029 - June 30, 2030	709,400	693,100	B - Increased	16,300	8,150	562,630	NA
July 1, 2030 - June 30, 2031	726,000	693,100	B - Increased	32,900	16,450	570,930	NA
July 1, 2031 - June 30, 2032	705,000	693,100	B - Increased	11,900	5,950	560,430	NA
July 1, 2032 - June 30, 2033	685,000	693,100	A - Decreased	-8,100	-4,050	NA	548,000
July 1, 2033 - June 30, 2034	675,000	693,100	A - Decreased	-18,100	-9,050	NA	540,000
July 1, 2034 - June 30, 2035	739,000	693,100	B - Increased	45,900	22,950	577,430	NA
July 1, 2035 - June 30, 2036	755,000	693,100	B - Increased	61,900	30,950	585,430	NA
July 1, 2036 - June 30, 2037	778,400	693,100	B - Increased	85,300	42,650	597,130	NA
July 1, 2037 - June 30, 2038	796,700	693,100	B - Increased	103,600	51,800	606,280	NA
July 1, 2038 - June 30, 2039	812,600	693,100	B - Increased	119,500	59,750	614,230	NA
Period Three	Total Sales Tax Revenues	County Share of Sales Tax Revenues					
For each fiscal year ended during Period Three one of the following scenarios will apply							
Scenario 1							
As illustrated in the sample calculations above, when total Sales Tax Revenues are greater than the Sales Tax Revenues received by the City for the fiscal year ended June 30, 2039 county will receive.							
July 1, 2039 - June 30, 2040	853,230	614,230					
Scenario 2							
If the amount of total Sales Tax Revenues are greater than the total Sales Tax Revenues for the fiscal year ended June 30, 2023 but less than total Sales Tax Revenues for year ended June 30, 2023 compounded annually at 1%, the County share will be the amount remitted to the county for the for the fiscal year ended June 30, 2023 compounded annually at a 1%.							
July 1, 2039 - June 30, 2040	661,686	557,209					
Scenario 3							
If the amount of total Sales Tax Revenues is less than the total Sales Tax Revenues for the fiscal year ended June 30, 2023 the County will receive 80% of Sales Tax Revenues received by the City.							
July 1, 2039 - June 30, 2040	564,300	451,440					

## **Attachment 3**

**Boundary Map of Lake County  
Special Districts  
Assessment District 9-1 and  
Assessment District 9-3**



Lake County Special Districts Assessment Districts 9-1 & 9-3

# Lakeport South Main Annexation Joint Resolution 011122






Final Audit Report

2022-01-24

Created:	2022-01-20
By:	Carol Huchingson (carol.huchingson@lakecountyca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtjIHFQz8ZekejK1EfPVuzvdhDZJuHSeo

## "Lakeport South Main Annexation Joint Resolution 011122" History

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