



● **Board of Directors**
Finance and Insurance Committee

8/18/2020 Board Meeting

7-1

Subject

Adopt resolution establishing the tax rate for fiscal year 2020/21; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA

Executive Summary

On March 10, 2020, the Board held a public hearing and on April 14, 2020, the Board determined that the Section 124.5 limitation is not applicable for fiscal years 2020/21 and 2021/22, through Resolution 9268, in which the Board:

1. Found and determined that it is essential to Metropolitan's fiscal integrity to collect ad valorem property taxes in excess of the Section 124.5 limitation on ad valorem property taxes in fiscal years 2020/21 and 2021/22;
2. Resolved and determined that pursuant to its finding, the tax rate restriction in Section 124.5 of the Metropolitan Water District Act (MWD Act) is inapplicable when setting the ad valorem property tax rate for fiscal years 2020/21 and 2021/22, allowing the Board to maintain the current ad valorem property tax rate for those fiscal years (0.0035 percent of assessed valuation, excluding annexation levies); and
3. Waived compliance with Section 4301(b) of Metropolitan's Administrative Code for any tax levy that utilizes the April 2020 finding regarding Section 124.5 of the MWD Act.

This board letter recommends that the Board fix the property tax rate at 0.0035 percent for fiscal year (FY) 2020/21, in accordance with the adopted budget and its resolution that it is necessary to collect more in property tax revenue than the limit provided in Section 124.5 of the MWD Act. **Attachment 1**, Resolution Levying Ad Valorem Property Taxes for the Fiscal Year Commencing July 1, 2020 and Ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (Option 2) supports this recommendation. If the Board does not maintain the existing 0.0035 percent ad valorem property tax rate, it has the option to adopt a resolution at a different tax rate, direct staff to transmit that resolution to the county auditors for the levy and collection of the tax, and direct staff to set a process to revisit the FY 2020/21 portion of the biennial budget, as well as the water rates and charges for calendar year (CY) 2021, which were adopted based on an assumption that the existing .0035 percent ad valorem property tax rate would continue. **Attachment 2**, Resolution Levying Ad Valorem Property Taxes for the Fiscal Year Commencing July 1, 2020 and Ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (Option 2) supports this alternative option.

Staff would report back to the Board at its regular September 2020 meeting on the estimated amounts to be derived from respective areas pursuant to the tax rate adopted by the Board under Option 2, in accordance with the Board's direction.

Details

Background

Metropolitan has assessed ad valorem property taxes in its service area since its inception. Metropolitan has constitutional and statutory authority, as well as voter authorization, to collect revenues through ad valorem taxes assessed on real property within its service territory. Pursuant to Section 305 of the MWD Act, each fiscal year Metropolitan applies the board-determined tax rate to the certified assessed valuations received from the county auditors for the six counties that include portions of Metropolitan's service area to produce the gross tax levy.

Section 124.5 of the MWD Act limits property tax collections to the amount necessary to pay the total annual debt service on Metropolitan's general obligation bonds and a portion of its State Water Contract (SWC) payment obligation, limited to the preexisting debt service on state general obligation bonds (Burns-Porter bonds) used to finance construction of State Water Project (SWP) facilities for the benefit of Metropolitan. However, the Section also provides that "the restrictions contained in this section do not apply if the board of directors of the district, following a hearing held to consider that issue, finds that a tax in excess of these restrictions is essential to the fiscal integrity of the district." Under Section 124.5's restriction, the ad valorem property tax rate has been decreasing, and will continue to decrease, as the bonds are paid off. In the meantime, Metropolitan's SWC obligations have been increasing over the long-term and will continue to increase.

Proposal

Every year, Metropolitan receives the certified assessed valuation from the county auditors for the six counties where Metropolitan provides water service to its member agencies. All county auditors have until the 15th day of August to provide the certified assessed valuation to Metropolitan, which is why Metropolitan's Board adjourns its August regular and committee meetings to the third week of the month. This year, Metropolitan received the last of the counties' information on August 9, 2020. On or before the 20th day of August, Metropolitan's Board is required to determine, based on the information received, the amount of money necessary to be raised by taxation during the fiscal year and fix the ad valorem property tax rates. This letter recommends continuing the ad valorem property tax rate at the existing rate of .0035 percent for FY 2020/21 to collect approximately \$148 million in property tax revenues.

The Board adopted a biennial budget for the current biennial period of FYs 2020/21 and 2021/22 and has also adopted rates and charges for the current CY 2020 and upcoming CY 2021, based on the assumption that the ad valorem property tax rate would continue during the entire biennial period at the existing rate of .0035 percent.

The MWD Act limits ad valorem property tax rates to pay: (1) the total annual debt service on Metropolitan's general obligation bonds; and (2) a portion of its SWC payment obligation, limited to the preexisting debt service on Burns-Porter bonds used to finance construction of SWP facilities for the benefit of Metropolitan. However, that limitation does not apply if the Board determines that it is essential to Metropolitan's fiscal integrity to collect more than the limited amount. The Board has made such a finding since FY 2012/13 to allow it to maintain the current 0.0035 percent property tax rate. On April 14, 2020, the Board again determined that it is essential to Metropolitan's fiscal integrity to collect more property tax revenue than the statutory limit for the biennial budget period. The biennial budget projects to generate ad valorem tax revenues of \$139.9 million in FY 2020/21 and \$140.1 million in FY 2021/22. Based on the certified assessed valuations recently provided by the six counties in Metropolitan's service area, the estimated ad valorem property tax revenue to be collected in FY 2020/21 is \$148 million if Metropolitan maintains its ad valorem property tax rate, which would be consistent with the adopted biennial budget, rates, and charges. If the tax rate is not maintained and instead the Board limits tax rates to annual debt service on Metropolitan's general obligation bonds and its portion of preexisting debt service on Burns-Porter bonds, then overall rate increases for CY 2021 and CY 2022 would need to be increased 8 percent higher than the prior year, compared to the 3 percent increase for CY 2021 and 4 percent increase for CY 2022 that the Board adopted in April. At the Board's regular August meeting, the Board will consider whether to maintain the existing ad valorem property tax rate of 0.0035 percent for FY 2020/21 or to adopt a different rate.

This letter proposes that the Board: (1) adopt the resolution determining the amount necessary to be raised by taxation in FY 2020/21, fixing the combined rate of ad valorem property taxation for FY 2020/21 at the existing rate of 0.0035 percent of assessed valuation, and applying the .0035 percent tax rate to the certified assessed valuation; and (2) direct staff to transmit the resolution to county auditors. The tax rate computations and the tax

rate schedules supporting the rate of 0.0035 percent, based upon assessed valuations of property taxable by Metropolitan, are provided in the proposed resolution. The continuation of the ad valorem property tax rate at the existing rate of 0.0035 percent would generate tax revenues for Metropolitan to pay the annual debt service on its general obligation bonds and a portion of its obligations under its SWC.

Policy

Metropolitan Water District Act Section 61: Ordinances, Resolutions and Orders

Metropolitan Water District Act Section 124: Taxes, Levy and Limitation

Metropolitan Water District Act Section 124.5: Ad Valorem Tax Limitation

Metropolitan Water District Act Section 130: General Powers to Provide Water Services

Metropolitan Water District Act Section 305: Certification of Assessed Valuations; Segregation of Valuations

Metropolitan Water District Act Section 307: Tax Levies – Determination of Rates

Metropolitan Water District Act Section 310: Statement of Tax Rates

Metropolitan Water District Act Section 311: Collection of Taxes

Metropolitan Water District Administrative Code Section 4301: Cost of Service and Revenue Requirement

Metropolitan Water District Administrative Code Section 11104: Delegation of Responsibilities

By Minute Item No. 51962, the Board, at its April 14, 2020 meeting, adopted the Resolution Finding that for Fiscal Years 2020/21 and 2021/22 the Ad Valorem Property Tax Rate Limitation in Section 124.5 of the Metropolitan Act is Not Applicable Because it is Essential to Metropolitan's Fiscal Integrity to Collect Ad Valorem Property Taxes in Excess of that Limitation (Resolution 9268).

California Environmental Quality Act (CEQA)

CEQA determination for Options #1 & #2:

The proposed action is not defined as a project under CEQA because it involves continuing administrative activities, such as general policy and procedure making (Section 15378(b)(2) of the State CEQA Guidelines). In addition, the proposed action is not subject to CEQA because it involves other government fiscal activities, which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. (Section 15378(b)(4) of the State of CEQA Guidelines).

Board Options

Option #1

- a. Adopt the Resolution Levying Ad Valorem Property Taxes for the Fiscal Year Commencing July 1, 2020 and ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (**Attachment 1**) maintaining the tax rate at .0035 percent of assessed valuation, the same rate levied in FY 2019/20; and
- b. Direct staff to transmit that resolution to the county auditors for the levy and collection of the ad valorem property tax.

Fiscal Impact: No impact to the adopted biennial budget for fiscal years 2020/21 and 2021/22 and water rates and charges for calendar years 2021 and 2022 as they were based on a tax rate of 0.0035 percent.

Option #2

- a. Adopt the Resolution Levying Ad Valorem Property Taxes for the Fiscal Year Commencing July 1, 2020 and ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (**Attachment 2**) at a tax rate different than the existing tax rate, applied to assessed valuation;
- b. Direct staff to transmit that resolution to the county auditors for the levy and collection of the ad valorem property tax.

Fiscal Impact: A loss of fixed revenue up to \$148 million and requires a revisit of the adopted biennial budget for fiscal years 2020/21 and water rates and charges for calendar years 2021 and 2022.

Staff Recommendation

Option #1



Katano Kasaine
Assistant General Manager/
Chief Financial Officer

8/12/2020

Date



Jeffrey Nightlinger
General Manager

8/12/2020

Date

Attachment 1 – Resolution Levying Ad Valorem Property Taxes for The Fiscal Year Commencing July 1, 2020 and Ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (Option 1)

Attachment 2 – Resolution Levying Ad Valorem Property Taxes for The Fiscal Year Commencing July 1, 2020 and Ending June 30, 2021 for the Purposes of The Metropolitan Water District of Southern California (Option 2)

Ref# cfo12672887

THE METROPOLITAN WATER
DISTRICT OF SOUTHERN CALIFORNIA

RESOLUTION 9272

A RESOLUTION LEVYING AD VALOREM PROPERTY TAXES FOR THE FISCAL
YEAR COMMENCING JULY 1, 2020 AND ENDING JUNE 30, 2021
FOR THE PURPOSES OF THE METROPOLITAN WATER
DISTRICT OF SOUTHERN CALIFORNIA

The Board of Directors of The Metropolitan Water District of Southern California, after receiving, considering, and evaluating evidence and all material factors pertaining thereto, including budget requirements and estimated revenues from water rates, charges, and ad valorem property tax rates, finds, determines, and resolves:

Section 1.

RECITALS

Effective Water Rates and Charges during Fiscal Year 2020/21

The Board of Directors fixes water rates and charges on a calendar year basis and adopts its biennial budget and ad valorem property taxes on a fiscal year basis. During fiscal year (FY) 2020/21, the applicable rates and charges are those set by the Board for calendar year (CY) 2020 and CY 2021. The Board of Directors, with full review of (1) evidence presented, and (2) all material factors and considerations, has adopted water rates and charges for CYs 2020 and 2021, which, in the debated, informed and considered discretion of the Board, are in compliance with Section 134 of the Metropolitan Water District Act (the MWD Act), in that the Board, so far as practicable, has fixed such rates and charges as will result in revenue which will pay the District's operating expenses, provide for maintenance and repairs, provide for payment of the purchase price or other charges for property or services or other rights acquired by the District, and provide for the payment of the interest and principal of District bonds, notes and other evidences of indebtedness under the applicable provisions of the Act authorizing debt issuance and retirement, assuming the ad valorem property tax rate for FYs 2019/20 and 2020/21 continues at the existing rate of .0035 percent. On August 20, 2019, the Board of Directors established the tax rate for FY 2019/20 at .0035 percent. This Resolution establishes the tax rate for FY 2020/21.

Applicability of Ad Valorem Property Tax Limitations Pursuant to the MWD Act

Section 124.5 of the MWD Act limits property tax collections to the amount necessary to pay the total annual debt service on Metropolitan's general obligation bonds and only a portion of its State Water Contract (SWC) payment obligation, limited to the preexisting debt service on state general obligation bonds (Burns-Porter bonds) used to finance construction of State Water Project (SWP) facilities for the benefit of Metropolitan. However, the limitation of Section 124.5 does not apply if, following a public hearing, the Board of Directors finds that collection of tax revenue in excess of that limitation is essential to the fiscal integrity of the District. The Board held the public hearing pursuant to Section 124.5 of the Act on March 10, 2020 to determine the applicability of the limitation for FYs 2020/21 and 2021/22. On April 14, 2020, the Board adopted Resolution No. 9268, through which the Board:

1. Found and determined that it is essential to Metropolitan's fiscal integrity to collect ad valorem property taxes in excess of the Section 124.5 limitation on ad valorem property taxes in FYs 2020/21 and 2021/22; and
2. Resolved and determined that pursuant to its finding, the tax rate restriction in Section 124.5 of

the MWD Act is inapplicable when setting the ad valorem property tax rate for FYs 2020/21 and 2021/22, allowing the Board to maintain the current ad valorem property tax rate for those fiscal years (.0035 percent of assessed valuation, excluding annexation levies); and

3. Waived compliance with Section 4301(b) of Metropolitan's Administrative Code for any tax levy that utilizes the April 2020 finding regarding Section 124.5 of the MWD Act.

FY 2020/21 Ad Valorem Property Tax Levy

In its informed discretion, based upon full review of evidence presented and all material factors and considerations, the Board of Directors determines that the District's revenues for FY 2020/21 from water transactions and sources other than ad valorem property taxes, after payment of the District's operation and maintenance expenses, the payment of the purchase price or other charges for property or services or other rights acquired by the District, the operation, maintenance, power, and replacement charges due under the District's State contract, revenue bond service, deposits to the revenue bond reserve fund, short term revenue certificate (commercial paper note) service, net costs of operating equipment, and net inventory costs during the fiscal year, as well as the maintenance of prudent reserves for unforeseen District expenditures or unforeseen reduction in District revenue, will be insufficient to provide for general obligation bond service and to pay the District's contract obligations to the State for sale and delivery of water. Therefore, the Board levies ad valorem property taxes for FY 2020/21 as provided in this Resolution at sections 4 through 7 and the exhibits attached, sufficient, when taken with other revenues available for the purpose, to meet all of the foregoing obligations and financial requirements, in the amounts and rates set forth in this Resolution and the schedules attached and incorporated therein.

Section 2.

DEFINITIONS

The following terms as used herein shall have the following meanings:

- (1) "MWD OF SC" shall mean The Metropolitan Water District of Southern California

"MWD" shall mean Municipal Water District

"SDCWA" shall mean the San Diego County Water Authority

"ID" shall mean Irrigation District

"PUD" shall mean Public Utility District.

- (2) "Fiscal Year" or "FY 2020/21" shall mean the fiscal year commencing July 1, 2020 and ending June 30, 2021.

- (3) "Schedule A and B" as shown in Section 9 shall mean:

Schedule A - a tabulation setting forth for the Fiscal Year the estimated funds to be produced by MWD of SC ad valorem property tax levies made by this Resolution.

Schedule B - a tabulation setting forth for the fiscal year ad valorem property tax rates as set forth in Sections 4, 5, and 6 hereof, the total tax rates, and the amounts of money to be derived from respective areas from the tax levies made by this Resolution.

- (4) The following city areas represent the corporate areas of cities within the County of Los Angeles at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time

of their respective annexation to said city areas, were within non-city member public agencies and subsequently excluded from such non-city member public agencies:

“City of Beverly Hills Area”	December 6, 1928
“City of Burbank Area”	December 6, 1928
“City of Glendale Area”	December 6, 1928
“City of Los Angeles Area”	December 6, 1928
(Including portion of Original Area of Las Virgenes MWD excluded from Las Virgenes MWD on November 9, 1962)	
“City of Pasadena Area”	December 6, 1928
“City of San Marino Area”	December 6, 1928
“City of Santa Monica Area”	December 6, 1928
“City of Long Beach Area”	February 27, 1931
“City of Torrance Area”	February 27, 1931
“City of Compton Area”	June 23, 1931
“City of San Fernando Area”	November 12, 1971

- (5) “West Basin MWD” shall include the following areas; annexed to West Basin MWD and to MWD of SC on the dates cited:

Original Area	July 23, 1948
City of Gardena Area	December 9, 1948
Inglewood Area	June 9, 1952
Dominguez Area	October 16, 1952
Hawthorne Area	October 23, 1953
La Casa Territory Area	November 23, 1953
A B C Territory Area	January 11, 1955
Culver City-County Territory Area	January 11, 1955
Frawley Territory Area	January 13, 1958
Imperial Strip Territory Area	November 22, 1960
Marina Area	January 10, 1962
Belle View Area	November 12, 1963
Municipal Parking Area	November 12, 1963
La Tijera Area	December 21, 1965
Jefferson Blvd. Area	October 30, 1969
Marina Second Fringe Area	May 3, 1978
West Hollywood Area	June 23, 1981
Reorganization No. 2014-10, Parcel A, and concurrently detached from the city of Torrance	December 22, 2014
Reorganization No. 2009-16, and concurrently detached from Las Virgenes MWD	February 19, 2015
Reorganization No. 2014-06, and concurrently detached from Las Virgenes MWD	July 19, 2016

- (6) “Three Valleys MWD” shall include the following areas, annexed to Three Valleys MWD (formerly Pomona Valley MWD) and to MWD of SC on the dates cited:

Original Area	November 15, 1950
Glendora Area	October 2, 1952
Rowland Area	June 15, 1953
Stephens Area	November 27, 1957

- (7) “Foothill MWD” shall include the following areas, annexed to Foothill MWD and to MWD of SC on the dates cited:

Original Area of Foothill MWD	January 15, 1953
Foothill First Fringe Area	March 21, 1968
Foothill Second Fringe Area	November 21, 1968
La Vina Annexation	July 13, 1993

- (8) “Central Basin MWD” shall include the following areas, annexed to Central Basin MWD and to MWD of SC on the dates cited:

Original Area	November 12, 1954
Compton Territory Area	January 4, 1957
Bellflower Territory Area	December 30, 1958
Shoestring Strip Territory Area	January 23, 1961
Signal Hill Territory Area	November 14, 1963
Lakewood Area	November 14, 1963
Vernon Area	June 24, 1965
Dairy Valley Area	June 21, 1967
Boyle Heights Area	July 24, 1967
Cerritos Area	December 22, 1969
Hawaiian Gardens Area	November 22, 1977

- (9) “Las Virgenes MWD” shall include the following areas annexed to Las Virgenes MWD and to MWD of SC on the dates cited, excluding that portion annexed to the City of Los Angeles on November 9, 1962:

Original Area	December 1, 1960
Twin Lakes Area	March 12, 1965
Bell Canyon Area	March 16, 1966
Hidden Hills Annexation 87-1	April 22, 1988

- (10) “Upper San Gabriel Valley MWD” shall include the following areas annexed to Upper San Gabriel Valley MWD and to MWD of SC on the dates cited:

Original Area	March 27, 1963
West Covina Area	November 1, 1965
Garvey Reservoir Area	December 1, 1976
Mountain Cove Annexation	July 17, 2002

- (11) The following city areas represent the corporate areas of cities within the County of Orange at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time of their respective annexation to said city areas, were within non-city member public agencies and subsequently excluded from such non-city member public agencies:

City of Anaheim Area	December 6, 1928
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Including:

- Serrano/Nohl Ranch Rd. Reorganization (RO 01-05), Parcel 2, detached from MWD of Orange County on April 19, 2001;
- Reorganization Area 1 (RO 03-17) detached from MWD of Orange County on August 26, 2003;
- Reorganization Area 2 (RO 03-17) detached from MWD of Orange County on August 26, 2003;

Reorganization Brookhurst ARCO (RO 02-02) detached from MWD of Orange County on July 8, 2003;

North-Central Islands Annexation (IA 04-08) detached from MWD of Orange County on August 20, 2004;
 Serrano Heights Reorganization (RO 04-01) detached from MWD of Orange County on May 28, 2004;
 Ball Road/Santa Ana River Reorganization (RO 04-02) detached from MWD of Orange County on December 13, 2004
 Meyer Reorganization (RO 15-01) and concurrently detached from MWD of Orange County on May 16, 2016

City of Santa Ana Area
 Including: December 6, 1928

Reorganization Area 4 (RO 03-17) detached from MWD of Orange County on August 26, 2003

City of Fullerton Area
 Including: February 27, 1931

Hawks Point Reorganization (RO 00-11) detached from MWD of Orange County on April 19, 2001;
 Reorganization Area 3 (RO 03-17) detached from MWD of Orange County on August 26, 2003;
 Page Avenue Island Annex. (IA 04-14) detached from MWD of Orange County on November 3, 2004;
 Somerset Island Annex. (IA 04-15) detached from MWD of Orange County on November 3, 2004

- (12) “Remainder of MWD of Orange County” shall include the following areas, annexed to MWD of Orange County and to MWD of SC on the dates cited excluding that portion thereof of Reorganization No. 62 annexed to Coastal MWD on March 7, 1984:

Original Area	November 26, 1951
Annexation No. 1 Territory Area	November 25, 1957
Annexation No. 4 Territory Area	December 11, 1958
Annexation No. 5 Territory Area	December 7, 1959
Annexation No. 7 Territory Area	December 8, 1960
Annexation No. 10 Territory Area	December 11, 1961
Annexation No. 11 Territory Area	January 6, 1964
Annexation No. 8A Territory Area	March 29, 1965
Annexation No. 8B Territory Area	March 29, 1965
Annexation No. 8D Territory Area	March 29, 1965
Annexation No. 8E Territory Area	March 29, 1965
Annexation No. 8F Territory Area	March 29, 1965
Annexation No. 8G Territory Area	March 29, 1965
Annexation No. 8H Territory Area	March 29, 1965
Annexation No. 13 Territory Area (Excluded from Coastal MWD for purpose of such annexation)	June 30, 1969
Annexation No. 16 Territory Area	November 7, 1972
Annexation No. 15 Territory Area	November 15, 1972
Annexation No. 18 Territory Area	December 16, 1982
Annexation No. 19 Territory Area	December 27, 1983
Annexation No. 17 Territory Area	December 29, 1983
City of Brea Area	March 7, 1984
Brea Fringe Annexation Area	March 7, 1984

Serrano/Nohl Ranch Road Reorganization Parcel 1
(RO 01-05) detached from City of Anaheim

April 19, 2001

Coastal MWD

January 17, 2001

Coastal MWD and MWD of Orange County have been consolidated into a single district (RO 97-06) effective January 17, 2001. It shall include the following areas, annexed to Coastal MWD and to MWD of SC on the dates cited:

Original Area	June 15, 1942
Fairview Farms Area	September 21, 1946
Irvine Subdivision Areas	November 26, 1948
1948 Portion of City of Newport Beach Area	November 29, 1948
Parts of Dana Point Area	August 3, 1949
Capistrano Beach-San Clemente Area	October 28, 1954
Tri-Cities Annexation No. 2 Area	December 12, 1962
Laguna Canyon Annexation Area	December 20, 1962
Lido Sands Annexation Area	January 6, 1964
Laguna Niguel Area	June 30, 1969
(Including Reorganization 32 Parcel A Area excluded from Annexation No. 4 on January 4, 1977)	
Tri-Cities Annexation No. 79-1 Area	December 22, 1982
Reorganization No. 62 Parcel C and that portion of Parcel B Area excluded from Annexation No. 5 of MWD of Orange County	March 7, 1984
Reorganization No. 64 Area excluded from Annexation No. 7 of MWD of Orange County	March 18, 1983
Reorganization No. 123 excluded from Annexation No. 7 of MWD of Orange County	August 6, 1990

- (13) “Remainder of Eastern MWD” shall include the following areas, annexed to Eastern MWD and to MWD of SC on the dates cited:

Original Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	July 20, 1951
Adjacent Area	May 22, 1953
First Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	April 20, 1956
Third Fringe Area (Area excluded from Original Area of Western MWD)	November 20, 1958
Fourth Fringe Area	December 6, 1960
Fifth Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	May 31, 1962
Sixth Fringe Area	December 10, 1962
Seventh Fringe Area	March 11, 1963
Eight Fringe Area	April 23, 1963
Ninth Fringe Area	April 23, 1963
Tenth Fringe Area	September 22, 1964
Eleventh Fringe Area	September 22, 1964
Twelfth Fringe Area	October 22, 1965
Thirteenth Fringe Area (Portion of area excluded from Eastern MWD and annexed to Western MWD)	October 13, 1967

Fourteenth Fringe Area	October 23, 1967
Sixteenth Fringe Area (Area excluded from First Fringe Area of Western MWD)	July 1, 1969
Fifteenth Fringe Area	August 12, 1969
Seventeenth Fringe Area	March 5, 1970
Eighteenth Fringe Area	March 5, 1970
Nineteenth Fringe Area	May 8, 1970
Twentieth Fringe Area	September 29, 1971
Twenty-First Fringe Area	September 30, 1971
Twenty-Second Fringe Area	April 27, 1972
Twenty-Third Fringe Area	May 23, 1975
Twenty-Fourth Fringe Area	December 30, 1975
Twenty-Fifth Fringe Area	April 26, 1983
Twenty-Sixth Fringe Area	November 27, 1985
Twenty-Seventh Fringe Area	December 19, 1985
Twenty-Eighth Fringe Area	November 18, 1986
Twenty-Ninth Fringe Area	May 4, 1987
Thirty-First Fringe Area	July 9, 1987
Thirty-Second Fringe Area	July 9, 1987
Thirty-Third Fringe Area	August 27, 1987
Thirtieth Fringe Area	December 15, 1987
Thirty-Fourth Fringe Area	March 16, 1988
Thirty-Fifth Fringe Area	May 2, 1988
Thirty-Eighth Fringe Area	October 14, 1988
Thirty-Sixth Fringe Area	December 5, 1988
Fortieth Fringe Area	August 1, 1989
Forty-Second Fringe Area	May 25, 1990
Forty-Third Fringe Area	June 19, 1990
Thirty-Ninth Fringe Area	July 13, 1990
Forty-First Fringe Area	July 27, 1990
Forty-Fifth Fringe Area	March 13, 1991
Forty-Seventh Fringe Area	June 3, 1991
Forty-Eighth Fringe Area	November 21, 1991
Forty-Ninth Fringe Area	November 21, 1991
Fiftieth Fringe Area	November 21, 1991
Fifty-First Fringe Area	December 19, 1991
Forty-Fourth Fringe Area	June 3, 1992
Fifty-Second Fringe Area	June 29, 1992
Forty-Sixth Fringe Area	July 7, 1992
Fifty-Third Fringe Area	August 27, 1992
Fifty-Fifth Fringe Area	April 29, 1993
Fifty-Sixth Fringe Area	June 22, 1993
Fifty-Eighth Fringe Area	June 22, 1993
Fifty-Ninth Fringe Area	June 22, 1993
Sixtieth Fringe Area	November 29, 1993
Fifty-Seventh Fringe Area	December 9, 1994
Sixty-Second Fringe Area	July 3, 1996
Sixty-Third Fringe Area	October 28, 1996
Sixty-Fourth Fringe Area	August 28, 1997
Sixty-Fifth Fringe Area	December 28, 2000
Seventieth Fringe Area	August 29, 2001
Sixty-Seventh Fringe Area Reorganization (Area detached from portion of Original Area of Western MWD)	August 29, 2001
Sixty-Eighth Fringe Area	January 15, 2002
Seventy-First Fringe Area	June 20, 2002

Sixty-Ninth Fringe Area	November 27, 2002
Seventy-Second Fringe Area	October 21, 2003
Sixty-Sixth Fringe Area	November 17, 2003
Seventy-Third Fringe Area	November 17, 2003
Seventy-Fourth Fringe Area	November 17, 2003
Seventy-Fifth Fringe Area	June 2, 2004
Seventy-Sixth Fringe Area	April 6, 2004
Seventy-Eighth Fringe Area	April 19, 2005
Eighty-Third Fringe Area	December 15, 2005
Seventy-Ninth Fringe Area	December 20, 2005
Eighty-First Fringe Area	December 20, 2005
Eighty-Fourth Fringe Area	December 20, 2005
Eighty-Seventh Fringe Area	February 14, 2006
Eighty-Sixth Fringe Area	March 24, 2006
Eighty-Fifth Fringe Area	May 22, 2006
Eighty-Eighth Fringe Area	May 22, 2006
Eighty-Ninth Fringe Area	June 28, 2006
Ninety-Second Fringe Area	August 2, 2006
Ninety-First Fringe Area	November 28, 2006
Ninety-Fifth Fringe Area	December 14, 2006
Ninetieth Fringe Area	December 19, 2006
Ninety-Seventh Fringe Area	April 16, 2007
Ninety-Third Fringe Area	July 26, 2007
101st Fringe Area	January 24, 2008
Ninety-Ninth Fringe Area Reorganization (Area detached from Western Municipal Water District)	September 10, 2008
100 th Fringe Area	November 17, 2008
Ninety-Sixth Fringe Area	December 11, 2008
102 nd Fringe Area	December 22, 2009
103 rd Fringe Area	October 1, 2013
104 th Fringe Area	September 22, 2015
105 th Fringe Area (2015-11-3 Reorganization)	September 19, 2017
107 th Fringe Area (2017-04-5 Reorganization)	September 12, 2017
106 th Fringe Area (2017-12-3 Reorganization)	December 14, 2017
108 th Fringe Area (2017-24-3 Reorganization)	November 8, 2018
110 th Fringe Area (2019-03-3 Reorganization)	July 17, 2019

- (14) “Remainder of Western MWD” shall include the following areas, annexed to Western MWD and to MWD of SC on the dates cited:

Original Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	November 12, 1954
First Fringe Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	December 20, 1957
Second Fringe Area	December 18, 1961
Third Fringe Area	June 27, 1962
Fifth Fringe Area	July 2, 1964
Fourth Fringe Area	December 19, 1966
Seventh Fringe Area	December 19, 1966
Eighth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD on July 26, 1967)	September 18, 1967

Sixth Fringe Area	September 27, 1967
Ninth Fringe Area	November 17, 1967
Tenth Fringe Area	June 12, 1968
Thirteenth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	June 23, 1969
Twelfth Fringe Area (Area excluded from First Fringe Area of Eastern MWD)	July 1, 1969
Eleventh Fringe Area	July 17, 1969
Fifteenth Fringe Area (Area lying entirely within the County of Orange)	July 13, 1972
Fourteenth Fringe Area	October 11, 1973
Sixteenth Fringe Area (Area excluded from Thirteenth Fringe Area of Eastern MWD)	August 30, 1977
Seventeenth Fringe Area	December 23, 1980
Eighteenth Fringe Area	December 15, 1981
Twentieth Fringe Area	December 4, 1987
Twenty-Second Fringe Area	October 14, 1988
Twenty-First Fringe Area	December 5, 1988
Twenty-Third Fringe Area	November 3, 1989
Twenty-Fourth Fringe Area	May 18, 1990
Twenty-Seventh Fringe Area	May 18, 1990
Twenty-Sixth Fringe Area	June 6, 1990
Twenty-Fifth Fringe Area	July 13, 1990
Twenty-Eighth Fringe Area	January 28, 1991
Thirtieth Fringe Area	March 13, 1991
Twenty-Ninth Fringe Area	November 4, 1991
Thirty-First Fringe Area	February 19, 1992
Thirty-Third Fringe Area	May 26, 1993
Thirty-Fourth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	October 31, 1994
Thirty-Sixth Fringe Area (Area excluded from Original Area of Eastern MWD)	September 29, 1997
Thirty-Seventh Fringe Area	December 30, 1997
Thirty-Eighth Fringe Area	June 29, 1999
Fortieth Fringe Area	November 22, 1999
Thirty-Ninth Fringe Area	October 24, 2000
Forty-First Fringe Area	December 28, 2000
Forty-Fifth Fringe Area	June 20, 2002
Forty-Second Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	February 7, 2002
Forty-Sixth Fringe Area	November 24, 2003
Forty-Eighth Fringe Area	December 15, 2003
Forty-Ninth Fringe Area	April 28, 2004
Fiftieth Fringe Area	May 27, 2005
Forty-Seventh Fringe Area	June 21, 2005
Forty-Fourth Fringe Area	June 22, 2006
Forty-Third Fringe Area	October 21, 2014
Fifty-First Fringe Area Annexation	October 16, 2018

- (15) “Original Area of Chino Basin MWD” shall mean the area of Chino Basin MWD annexed to MWD of SC on November 26, 1951.
- (16) “Mid-Valley Area of Chino Basin MWD” shall mean the Mid-Valley area annexed to Chino Basin MWD and to MWD of SC on April 20, 1954.

- (17) “Bryant Annexation Area of Chino Basin MWD” shall mean the “Bryant Annexation area annexed to Chino Basin MWD and to MWD of SC on November 25, 1957.
- (18) “North Perimeter No. 1 Annexation Area of Chino Basin MWD” shall mean the North Perimeter No. 1 Annexation area annexed to Chino Basin MWD and to MWD of SC on November 28, 1969.
- (19) “Remainder of SDCWA” shall include the following areas annexed to SDCWA and to MWD of SC on the dates cited:

Original Area of SDCWA Annexation (Including areas subsequently annexed to city public agencies which were included within Original Area of SDCWA at times when such areas were not within MWD of SC, and areas excluded from non-city public agencies of SDCWA at times when such areas were within said city public agencies)	December 17, 1946
Crest PUD Territory Area	December 13, 1948
San Dieguito ID Area	December 13, 1948
Santa Fe ID Area	December 13, 1948
1950 Fallbrook PUD Annexation Area (Including De Luz Heights MWD Reorganization, originally De Luz Heights MWD annexed to MWD of SC on June 28, 1967 and dissolved on July 1, 1990)	August 1, 1950
City of Escondido Area	October 9, 1950
San Diego Gas and Electric Company Area	May 14, 1952
San Diego Eucalyptus Company’s Lands Area	July 18, 1952
South Bay ID Area	November 3, 1952
Rainbow MWD Area	April 10, 1954
City of Poway Area	April 21, 1954
Bueno Colorado MWD Area (Area dissolved and annexed to Rainbow MWD, Vista Irrigation District, Carlsbad MWD and Vallecitos Water District on November 24, 1993)	June 11, 1954
Rincon Del Diablo MWD	June 14, 1954
Costa Real MWD Area	June 16, 1954
El Cajon Valley-Dry Island Area (Including Lakeside-Boukai Joint Venture Reorganization detached from Padre Dam MWD on September 11, 1996)	December 20, 1954
Valley Center MWD Area	May 9, 1955
Sweetwater Reservoir Area	October 10, 1955
Padre Dam MWD Area	June 7, 1956
Bueno Colorado Annexation No. 1 Area	June 11, 1956
Otay MWD Area	October 26, 1956
Original Area of Ramona MWD within MWD of SC	August 27, 1957
Fallbrook No. 2 Annexation Area	November 24, 1958
Helix Watson Ranch-Island Area	February 20, 1959
Rainbow No. 1 Annexation Area	May 12, 1959
Ramona No. 1 Annexation Area	May 29, 1959
Helix-Fletcher Annexation Area	June 26, 1959
San Dieguito Concurrent Annexation No. 1 Area	September 15, 1959
Helix-Sunnyslope Heights Annexation Area	September 17, 1959
Poway No. 1 Annexation Area	September 21, 1959
Padre Dam MWD No. 2 Annexation Area	November 6, 1959
Padre Dam MWD No. 1 Annexation Area	November 10, 1959

San Dieguito Local Inclusion Annexation Area	November 18, 1959
Santa Fe No. 1 Annexation Area	November 30, 1959
Olivenhain MWD Area (Including Encinitas Municipal Services Reorganization Parcels 1, 2, & 3 detached from San Dieguito No. 2 Annexation Area of SDCWA on June 16, 1995)	July 25, 1960
Helix-Willis-Houston Annexation Area	August 10, 1960
Padre Dam MWD No. 3 Annexation Area	October 16, 1960
Otay No. 3 Annexation Area	October 20, 1960
Valley Center No. 1 Annexation Area	December 12, 1960
Rincon del Diablo No. 1 Annexation Area	December 12, 1960
Ramona No. 2 Annexation Area within MWD of SC	September 22, 1961
Rincon del Diablo No. 2 Annexation Area	September 29, 1961
City of Del Mar Area	November 23, 1962
Ramona No. 3 Annexation Area	September 20, 1963
Yuima MWD Area (Excluding Adams/Fitzsimmons Reorganization Parcel 1 annexed to Valley Center MWD, including Adams/Fitzsimmons Reorganization Parcel 2 excluded from Valley Center MWD on March 26, 1991)	December 16, 1963
Rincon del Diablo No. 3 Annexation Area	August 27, 1964
Olivenhain No. 1 Annexation Area	February 11, 1965
South Bay Tidelands Area	May 11, 1965
De Luz Heights Annexation Area (Reorganization)	June 28, 1967
Olivenhain No. 4 Annexation Area	November 13, 1967
Yuima No. 1 Annexation Area	November 21, 1967
Ramona Dos Picos Area	November 27, 1967
Ramona No. 4 Annexation Area	November 27, 1967
Valley Center No. 2 Annexation Area	November 29, 1967
Valley Center No. 3 Annexation Area	November 30, 1967
Rainbow No. 3 Annexation Area of SDCWA within MWD of SC" shall mean the Rainbow No. 3 Annexation area annexed to SDCWA and to MWD of SC; omitting therefrom the Werner Detachment excluded on August 4, 1980, the Brown Detachment excluded on January 1, 1981, and the Mann- Gosser Detachment excluded on March 4, 1981 from SDCWA and MWD of SC.	December 6, 1967
De Luz Heights No. 1 Annexation Area	October 15, 1969
Yuima No.2 Annexation Area	November 24, 1969
Fallbrook Community Air Park Annexation Area of SDCWA shall mean the Fallbrook Community Air Park Annexation area annexed to SDCWA and to MWD of SC	December 22, 1969
Padre Dam MWD No. 4	August 3, 1970
Ramona No. 5 Annexation Area	May 17, 1972
Rincon del Diablo No. 4 Annexation Area	November 2, 1972
San Dieguito No. 2 Annexation Area (Including Encinitas Municipal Services Reorganization on June 16, 1995)	December 8, 1972
Santa Fe No. 2 Annexation Area	April 11, 1973
Valley Center No. 4 Annexation Area	November 5, 1973
Rainbow No. 5 Annexation Area	November 22, 1973
San Onofre State Beach and Park Area	December 16, 1977
Pendleton Military Reservation Area -Nuclear Generating Plant Portion	December 16, 1977
Remainder of Pendleton Military Reservation Area	December 16, 1977

Rancho Jamul Estates Annexation Area	March 13, 1979
Lake Hodges Estates Annexation Area	June 26, 1980
Burdick Annexation No. 5 Area to Padre Dam MWD	July 26, 1982
Palo Verde Annexation No. 6 Area to Padre Dam MWD	November 15, 1983
Lake Ranch Viejo Annexation to Rainbow MWD	December 13, 1983
Honey Springs Ranch Annexation Area to Otay MWD	December 14, 1983
Thweatt Annexation Area to Rincon del Diablo MWD	December 30, 1983
Hewlett-Packard Annexation Area to Rainbow MWD	December 31, 1985
4S Ranch Annexation Area to Olivenhain MWD	November 5, 1986
Quail Park Reorganization Area Annexed to San Dieguito Water District and excluded from Olivenhain MWD	July 11, 1989
Paradise Mountain Area Annexed to Valley Center MWD	January 11, 1993
Boathouse Area Annexed to Otay Water District	September 6, 1994
Guajome Regional Park Annexation to Vista Irrigation District	October 23, 1998
Podrasky Ohlson Annexation to Valley Center MWD	March 11, 2004
San Elijo Ridge Reorganization (Altman) to Vallecitos Water District	August 9, 2004
Baxter Annexation (RO 03-19) to Padre Dam MWD	July 9, 2005
Citrus Heights Annexation	March 4, 2008
Erreca Annexation	November 4, 2009
Meadowood Reorganization (RO12-11) to SDCWA	December 4, 2014
Lake Wohlford Reorganization (R014-16) to SDCWA	April 21, 2015
Greenwood Memorial Park Island Reorganization (City of San Diego, RO 17-01)	May 26, 2017
Campus Park West (RO 14-08)	December 13, 2017

- (20) "Remainder of Calleguas MWD" shall include the following areas annexed to Calleguas MWD and to MWD of SC on the dates cited:

Original Area of Calleguas MWD	December 14, 1960
Calleguas Annexation No. 1 Area	March 16, 1961
Lake Sherwood Area	March 14, 1963
Annexation No. 3 Territory	March 15, 1963
Oxnard Mandalay Area	December 8, 1964
Oxnard First Fringe Area	December 8, 1964
Annexation No. 6 Territory	October 17, 1968
Oxnard Second Fringe Area	November 7, 1969
Camarillo First Fringe Area	December 19, 1969
Oxnard Third Fringe Area	December 14, 1970
Oxnard Fourth Fringe Area	December 19, 1972
Point Mugu State Park Area	June 22, 1973
Oxnard Fifth Fringe Area	December 16, 1974
Oxnard Sixth Fringe Area	December 30, 1975
Oxnard Seventh Fringe Area	December 17, 1976
Ventura School for Girls Area	December 17, 1976
Oxnard Eighth Fringe Area	December 12, 1977
Calleguas Annexation No. 17 Area	December 28, 1979
Calleguas Annexation No. 19 Area	December 9, 1981
Calleguas Annexation No. 20 Area	December 21, 1981
Calleguas Annexation No. 18 Area	December 29, 1981
Calleguas Annexation No. 21 Area	March 24, 1982
Calleguas Annexation No. 22 Area	December 2, 1983
Calleguas Annexation No. 23 Area	November 30, 1984

Calleguas Annexation No. 24 Area	June 19, 1985
Calleguas Annexation No. 25 Area	November 27, 1985
Calleguas Annexation No. 26 Area	July 25, 1986
Calleguas Annexation No. 27 Area	December 31, 1987
Calleguas Annexation No. 28 Area	October 4, 1988
Calleguas Annexation No. 29 Area	October 10, 1989
Calleguas Annexation No. 30 Area	July 6, 1990
Calleguas Annexation No. 31 Area	September 25, 1990
Calleguas Annexation No. 33 Area	November 27, 1991
Calleguas Annexation No. 34 Area	June 24, 1992
Calleguas Annexation No. 35 Area	February 26, 1993
Calleguas Annexation No. 36 Area	February 26, 1993
Calleguas Annexation No. 39 Area	February 2, 1994
Calleguas Annexation No. 40 Area	May 16, 1994
Calleguas Annexation No. 41 Area	August 16, 1994
Calleguas Annexation No. 43 Area	August 16, 1994
Calleguas Annexation No. 45 Area	August 16, 1994
Calleguas Annexation No. 46 Area	September 27, 1994
Calleguas Annexation No. 38 Area	December 19, 1994
Calleguas Annexation No. 44 Area	December 19, 1994
Calleguas Annexation No. 47 Area	September 19, 1995
Calleguas Annexation No. 48 Area	December 21, 1995
Calleguas Annexation No. 32 Area	March 5, 1996
Calleguas Annexation No. 49 Area	December 18, 1996
Calleguas Annexation No. 52A Area	November 4, 1997
Calleguas Annexation No. 53 Area	December 19, 1997
Calleguas Annexation No. 52B Area	December 23, 1997
Calleguas Annexation No. 51 Area	June 9, 1998
Calleguas Annexation No. 54 Area	January 26, 1999
Calleguas Annexation No. 55 Area	January 27, 1999
Calleguas Annexation No. 61 Area	October 27, 1999
Calleguas Annexation No. 57 Area	December 29, 1999
Calleguas Annexation No. 58 Area	December 29, 1999
Calleguas Annexation No. 60 Area	December 29, 1999
Calleguas Annexation No. 65 Area	August 2, 2000
Calleguas Annexation No. 66 Area	August 4, 2000
Calleguas Annexation No. 63 Area	December 27, 2000
Calleguas Annexation No. 68 Area	April 17, 2001
Calleguas Annexation No. 69 Area	July 20, 2001
Calleguas Annexation No. 70 Area	July 27, 2001
Calleguas Annexation No. 74 Area	November 26, 2001
Calleguas Annexation No. 72 Area	December 17, 2001
Calleguas Annexation No. 75 Area	April 24, 2002
Calleguas Annexation No. 76-A Area	July 2, 2002
Calleguas Annexation No. 76-B Area	July 26, 2002
Calleguas Annexation No. 79	May 27, 2003
Calleguas Annexation No. 81	August 11, 2003
Calleguas Annexation No. 82	September 22, 2003
Calleguas Annexation No. 80	December 9, 2002
Calleguas Annexation No. 67	December 22, 2003
Calleguas Annexation No. 73	December 22, 2003
Calleguas Annexation No. 77	June 4, 2004
Calleguas Annexation No. 78	March 3, 2004
Calleguas Annexation No. 84	October 22, 2004
Calleguas Annexation No. 83	November 23, 2005

Calleguas Annexation No. 85	January 3, 2006
Calleguas Annexation No. 92	November 28, 2007
Calleguas Annexation No. 91	April 7, 2008
Calleguas Annexation No. 90	May 21, 2008
Calleguas Annexation No. 89	September 25, 2008
Calleguas Annexation No. 87	December 28, 2009
Calleguas Annexation No. 93	December 28, 2009
Calleguas Annexation No. 94	September 21, 2010
Calleguas Annexation No. 96	April 23, 2012
Calleguas Annexation No. 95	December 20, 2012
Calleguas Annexation No. 97	December 12, 2013
Calleguas Annexation No. 98	April 8, 2014
Calleguas Annexation No. 100	January 26, 2017
Calleguas Annexation No. 102	July 30, 2018
Calleguas Annexation No. 101	August 27, 2018

- (21) “Exclusions from City of Los Angeles Area” shall mean the following areas excluded from the City of Los Angeles and from MWD of SC on the dates cited:

Alhambra Hills Annexation to City of Alhambra	January 27, 1964
Portion of Reorganization No. 85-2 of City of Los Angeles	December 30, 1985
Creekside Condominiums (Reorganization 98-01)	September 11, 2002

- (22) “Exclusion from Las Virgenes MWD” shall mean the following area excluded from Las Virgenes MWD and from MWD of SC on the date cited:

Portion of Reorganization No. 85-2 of Original Area of Las Virgenes MWD	December 30, 1985
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- (23) “Exclusion from Three Valleys MWD” shall mean the following area excluded from Three Valleys MWD and from MWD of SC on the date cited:

Azusa Reorganization (Parcels 1, 2, 3 & 20)	May 21, 1996
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- (24) “Exclusions from Ramona No. 2 Annexation Area” shall mean the following areas excluded from Ramona No. 2 Annexation area of SDCWA and from MWD of SC on the dates cited:

Schlueter Detachment	December 19, 1977
Bonfils Detachment	December 29, 1978

- (25) “Exclusions from Rainbow No. 3 Annexation Area” shall mean the following areas excluded from Rainbow No. 3 Annexation area of SDCWA and from MWD of SC on the dates cited:

Werner Detachment	August 4, 1980
Brown Detachment	January 1, 1981
Mann-Gosser Detachment	March 4, 1981

- (26) “Exclusion from Original Area of Ramona MWD” shall mean the following area excluded from Ramona MWD Area of SDCWA and from MWD of SC on the date cited:

Meyer Detachment	March 10, 1983
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- (27) “Exclusion from Original Area of Western MWD” shall mean the following area excluded from Original Area of Western MWD and from MWD of SC on the date cited:

LAFCO 94-28-2 Detachment

January 21, 1997

- (28) “Exclusion from Central Basin MWD” shall mean the following area excluded from Central Basin MWD and from MWD of SC on the date cited:

Reorganization No. 1-1998, Parcel 1 & 2 to San Gabriel
Valley Water District

December 29, 1999

Section 3.

ASSESSED VALUATIONS

The county auditors of the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura have certified the assessed valuations of all property taxable by MWD of SC, consistent with the areas described in definitions (4) through (28) of Section 2, for the Fiscal Year and their respective certificates have been filed with the Board of Directors.

Section 3.1

STATEMENT REGARDING ARTICLES XIII A, XIII C AND XIII D OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

None of the property tax levies made by the Board of Directors of MWD of SC in the next succeeding sections fall within Section 1(a) of Article XIII A approved by the electorate on June 6, 1978 for addition to the California Constitution, effective July 1, 1978. All of said levies fall under the Section 1(b) exemption to said Section 1(a) and are otherwise exempt from said Section 1(a) by reason of the impairment of contract clause of Article I, Section 10 of the United States Constitution. None of said levies fall within Articles XIII C and XIII D approved by the electorate on November 5, 1996, for addition to the California Constitution, by reason of the aforementioned provisions and exemptions and the provisions of Section 3(a)(1) of Article XIII D. All of said levies are made pursuant to Revenue and Taxation Code Section 93(a) and are for the purpose of and shall be used for payment of “voter-approved indebtedness.”

Section 4.

ANNEXATION LEVY

For the dual purposes of raising the amounts required to be raised by means of levies on taxable properties as prescribed by resolutions of the Board of Directors of MWD of SC fixing terms and conditions for annexation to MWD of SC (or as such terms and conditions may have been modified in accordance with the Metropolitan Water District Act of the State of California, Statutes 1969, Chapter 209, as amended) and for raising funds necessary to provide for payment of a portion of the capital cost component of either the Transportation Charge or the Delta Water Charge, or both, billed to MWD of SC under the "State Water Contract" (as identified in Section 6 of this Resolution) due or to become due within the current fiscal year or within the following fiscal year before the time when money will be available from the next property tax levy:

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 is the sum set forth in the last line of Column #1 of Schedule A.
- b. The rates of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property in each of the areas subject to such levies hereby are set forth in Column #1 of Schedule B.
- c. The amounts of money to be derived from said levies are set forth in Column #3 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 5.

BOND LEVY

For the purposes of paying the annual interest on the outstanding bonded indebtedness of MWD of SC incurred as a result of approval by the voters residing within MWD of SC and such part of the principal of such bonds as shall become due before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District:

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 is the sum set forth in the last line in column #2 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property within MWD of SC hereby is fixed and levied at .00005% of assessed valuation. The rate of such taxation for the FY 2020/21 upon unsecured taxable property is the rate fixed and levied for the preceding year applicable to secured taxable property, as required by operation of law.
- c. The amounts of money necessary to be derived from said levy are set forth in Column #4 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 6.

STATE WATER CONTRACT LEVY

For the purpose of raising funds in excess of those funds raised under Section 4 of this Resolution, necessary and sufficient to provide for payments due or to become due within the current fiscal year or within the following fiscal year before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District, under the:

“CONTRACT BETWEEN THE STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES AND THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FOR A WATER SUPPLY, dated November 4, 1960,” as amended (State Water Contract),

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 in excess of the sum raised under Section 4 of this Resolution is the sum set forth in the last line of Column #3 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property within MWD of SC hereby is fixed and levied at .00345% of assessed valuation. The rate of such taxation for the FY 2020/21 upon the unsecured taxable property is the rate fixed for the preceding year applicable to secured taxable property, as required by operation of law.
- c. The amounts of money necessary to be derived from said levy are set forth in column #5 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 7.

TOTALS

The total rates of ad valorem property taxation of MWD of SC for FY 2020/21 upon secured taxable property are set forth in Column #2 of Schedule B. The total amounts of money to be derived by virtue of such tax levies for the Fiscal Year are set forth in Column #6 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 8.

REDEVELOPMENT AGENCIES

Pursuant to Assembly Bill X1 26 (“ABX1 26”), chaptered and effective on June 27, 2011, and as modified in part by the California Supreme Court in the decision of *California Redevelopment Association v. Matosantos*, Case No. S194681, redevelopment agencies in California were dissolved. Such dissolution laws were modified in part by Assembly Bill 1484 (“AB 1484”), chaptered and effective on June 27, 2012, and Senate Bill 107 (“SB 107”), chaptered and effective on September 22, 2015.

The total rates of taxation of MWD of SC for the Fiscal Year set forth in Column #2 of Schedule B are the rates of taxation upon taxable property taxable by MWD of SC within the areas shown in said Schedule, including taxable property formerly within redevelopment agencies as well as all other property so taxable by MWD of SC. The total amounts of money shown in Column #6 of Schedule B to be derived from some of said areas by virtue of tax levies of MWD of SC include monies to be allocated to the successors agencies of former redevelopment agencies for the payment of enforceable obligations and allowable administrative expenses approved by the State Department of Finance and local successor agency oversight boards, as well as amounts of money to be allocated to MWD of SC. The estimated adjustment to be made to account for the difference between the total amount levied and the amount to be derived is included in the provision for estimated collection delinquencies shown in Schedule A.

Section 9.

SCHEDULES A AND B

Schedules A and B are attached after the last page of this resolution and are incorporated herein.

I HEREBY CERTIFY that the foregoing is a full, true, and correct copy of a resolution of the Board of Directors of The Metropolitan Water District of Southern California, adopted at its meeting held August 18, 2020.

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

SCHEDULE A

Estimated Funds to be Produced by Tax Levy, Fiscal Year 2020/21
(Cents Omitted)

		Annexation Levies Column #1	Bond Levy Column #2	State Contract Levy Column #3	Totals Column #4
<u>Secured Property</u>					
Assessed Value	\$ 2,985,213,838,412				
Tax Rate		Various	0.00005%	0.00345%	
Amount of Levy		\$ -	\$ 1,576,371	\$ 108,771,645	\$ 110,348,016
<u>Unsecured Property</u>					
Assessed Value	\$ 107,212,943,648				
Tax Rate		Various	0.00020%	0.00330%	
Amount of Levy		\$ -	\$ 221,108	\$ 3,648,289	\$ 3,869,397
<u>All Property</u>					
Assessed Value	\$ 3,092,426,782,060				
Amount of Levy from Schedule B		\$ -	\$ 1,797,479	\$ 112,419,937	\$ 114,217,416
Allocation of County-wide Tax on Utilities		-	554,409	38,254,231	38,808,640
Total Tax Levy		\$ -	2,351,888	150,674,168	153,026,056
Estimated Collection Adjustments *		-	(104,756)	(4,952,120)	(5,056,876)
Estimated Funds to be Produced by Tax Levy		\$ -	\$ 2,247,132	\$ 145,722,048	\$ 147,969,180

* .5% allowance for delinquencies

7.6% allowance for allocations to successors of former redevelopment agencies

\$2.7 million estimated supplemental tax collections

\$4.7 million estimated prior years tax collections

Note: All rates expressed as percent of A.V.

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
City of Beverly Hills							
City of Beverly Hills Area	1-1-01-000-0	0.000000	0.003500	0.00	20,476.91	1,343,970.46	1,364,447.37
Agency Totals:				0.00	20,476.91	1,343,970.46	1,364,447.37
City of Burbank							
City of Burbank Area	1-1-02-000-0	0.000000	0.003500	0.00	16,141.07	901,980.81	918,121.88
Agency Totals:				0.00	16,141.07	901,980.81	918,121.88
City of Glendale							
City of Glendale Area	1-1-03-000-0	0.000000	0.003500	0.00	18,852.15	1,216,645.16	1,235,497.31
Agency Totals:				0.00	18,852.15	1,216,645.16	1,235,497.31
City of Los Angeles							
City of Los Angeles Area	1-1-04-000-0	0.000000	0.003500	0.00	375,504.38	23,492,978.33	23,868,482.71
Agency Totals:				0.00	375,504.38	23,492,978.33	23,868,482.71
City of Pasadena							
City of Pasadena Area	1-1-05-000-0	0.000000	0.003500	0.00	18,021.20	1,174,238.58	1,192,259.78
Agency Totals:				0.00	18,021.20	1,174,238.58	1,192,259.78
City of San Marino							
City of San Marino Area	1-1-06-000-0	0.000000	0.003500	0.00	3,581.92	246,021.18	249,603.10
Agency Totals:				0.00	3,581.92	246,021.18	249,603.10
City of Santa Monica							
City of Santa Monica Area	1-1-07-000-0	0.000000	0.003500	0.00	22,676.05	1,449,153.56	1,471,829.61
Agency Totals:				0.00	22,676.05	1,449,153.56	1,471,829.61

Notes: (a) MWD Code-County-Agency-Area-Sub Area

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
City of Long Beach							
City of Long Beach Area	1-1-08-000-0	0.000000	0.003500	0.00	33,032.36	1,935,067.47	1,968,099.84
Agency Totals:				0.00	33,032.36	1,935,067.47	1,968,099.84
City of Torrance							
City of Torrance Area	1-1-09-000-0	0.000000	0.003500	0.00	17,494.56	1,085,322.10	1,102,816.66
Agency Totals:				0.00	17,494.56	1,085,322.10	1,102,816.66
City of Compton							
City of Compton Area	1-1-10-000-0	0.000000	0.003500	0.00	2,983.67	184,881.93	187,865.60
Agency Totals:				0.00	2,983.67	184,881.93	187,865.60
West Basin Municipal Water District							
West Basin Municipal Water District Area	1-1-11-000-0	0.000000	0.003500	0.00	126,789.66	7,870,926.53	7,997,716.19
Agency Totals:				0.00	126,789.66	7,870,926.53	7,997,716.19
Three Valleys Municipal Water District							
Three Valleys Municipal Water District Area	1-1-12-000-0	0.000000	0.003500	0.00	40,835.51	2,613,229.26	2,654,064.77
Agency Totals:				0.00	40,835.51	2,613,229.26	2,654,064.77
Foothill Municipal Water District							
Foothill Municipal Water District Area	1-1-13-000-0	0.000000	0.003500	0.00	10,511.45	711,649.83	722,161.28
Agency Totals:				0.00	10,511.45	711,649.83	722,161.28
Central Basin Municipal Water District							
Central Basin Municipal Water District Area	1-1-14-000-0	0.000000	0.003500	0.00	93,678.61	5,675,635.44	5,769,314.05
Agency Totals:				0.00	93,678.61	5,675,635.44	5,769,314.05

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
Las Virgenes Municipal Water District							
Las Virgenes Municipal Water District Area	1-1-15-000-0	0.000000	0.003500	0.00	13,949.62	916,228.73	930,178.35
Agency Totals:				0.00	13,949.62	916,228.73	930,178.35
Upper San Gabriel Valley MWD							
Upper San Gabriel Valley MWD Area	1-1-16-000-0	0.000000	0.003500	0.00	62,516.32	4,001,858.77	4,064,375.09
Agency Totals:				0.00	62,516.32	4,001,858.77	4,064,375.09
City of San Fernando							
City of San Fernando Area Area	1-1-17-000-0	0.000000	0.003500	0.00	1,265.64	74,885.06	76,150.70
Agency Totals:				0.00	1,265.64	74,885.06	76,150.70
County Totals:				0.00	878,311.09	54,894,673.21	55,772,984.30
Orange County							
City of Anaheim							
City of Anaheim Area Area	1-2-01-000-0	0.000000	0.003500	0.00	28,926.32	1,757,273.51	1,786,199.83
Agency Totals:				0.00	28,926.32	1,757,273.51	1,786,199.83
City of Santa Ana							
City of Santa Ana Area Area	1-2-02-000-0	0.000000	0.003500	0.00	16,746.89	999,159.10	1,015,905.99
Agency Totals:				0.00	16,746.89	999,159.10	1,015,905.99
City of Fullerton							
City of Fullerton Area Area	1-2-03-000-0	0.000000	0.003500	0.00	12,564.28	774,504.16	787,068.44
Agency Totals:				0.00	12,564.28	774,504.16	787,068.44
Municipal Water District of Orange County							
Remainder of MWD of Orange County	1-2-05-999-0	0.000000	0.003500	0.00	301,519.45	19,033,866.34	19,335,385.79
Agency Totals:				0.00	301,519.45	19,033,866.34	19,335,385.79

Notes: (a) MWD Code-County-Agency-Area-Sub Area

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Orange County							
County Totals:				0.00	359,756.95	22,564,803.11	22,924,560.05
Riverside County							
Eastern Municipal Water District							
Remainder of Eastern MWD	1-3-01-999-0	0.000000	0.003500	0.00	49,031.40	3,101,985.41	3,151,016.82
Agency Totals:				0.00	49,031.40	3,101,985.41	3,151,016.82
Western Municipal Water District							
Eleventh Fringe Area of Western MWD	1-3-02-011-0	0.000000	0.003500	0.00	0.00	0.00	0.00
Fifteenth Fringe Area of Western Mwd	1-3-02-012-0	0.000000	0.003500	0.00	0.12	8.26	8.38
Remainder of Western MWD	1-3-02-999-0	0.000000	0.003500	0.00	65,828.48	4,098,704.65	4,164,533.14
Agency Totals:				0.00	65,828.60	4,098,712.92	4,164,541.52
County Totals:				0.00	114,860.01	7,200,698.33	7,315,558.34
San Bernardino County							
Inland Empire Utilities Agency							
Original Area of Chino Basin MWD	1-4-01-001-0	0.000000	0.003500	0.00	30,534.79	1,782,241.79	1,812,776.58
Mid-valley Area of Chino Basin MWD	1-4-01-002-0	0.000000	0.003500	0.00	44,156.32	2,588,061.09	2,632,217.42
Bryant Annexation Area of Chino Basin MWD	1-4-01-003-0	0.000000	0.003500	0.00	39.38	2,671.86	2,711.24
North Perimeter No. 1 Annexation Area of Chino Basin MWD	1-4-01-004-0	0.000000	0.003500	0.00	19.70	1,354.06	1,373.76
Agency Totals:				0.00	74,750.19	4,374,328.81	4,449,079.00
County Totals:				0.00	74,750.19	4,374,328.81	4,449,079.00

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
San Diego County							
San Diego County Water Authority							
Remainder of SDCWA +	1-5-01-999-9	0.000000	0.003500	0.00	308,639.18	19,513,153.88	19,821,793.06
Agency Totals:				0.00	308,639.18	19,513,153.88	19,821,793.06
County Totals:				0.00	308,639.18	19,513,153.88	19,821,793.06
Ventura County							
Calleguas Municipal Water District							
Remainder of Calleguas MWD	1-6-01-999-0	0.000000	0.003500	0.00	61,155.06	3,869,754.50	3,930,909.56
Agency Totals:				0.00	61,155.06	3,869,754.50	3,930,909.56
County Totals:				0.00	61,155.06	3,869,754.50	3,930,909.56
Incl/Excl Totals:				0.00	1,797,472.47	112,417,411.84	114,214,884.31

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Excluded from MWD							
Los Angeles County							
City of Los Angeles							
Alhambra Hills	2-1-04-001-0	0.000000	0.003450	0.00	0.00	2,071.39	2,071.39
Portion of Reorganization No. 85-2	2-1-04-002-0	0.000000	0.003500	0.00	3.25	223.33	226.58
Agency Totals:				0.00	3.25	2,294.72	2,297.97
Three Valleys Municipal Water District							
Exclusion From Three Valleys MWD-Azusa Reorg.	2-1-12-001-0	0.000000	0.003500	0.00	0.00	0.00	0.00
Agency Totals:				0.00	0.00	0.00	0.00
Central Basin Municipal Water District							
Exclusion from Central Basin MWD - Reorg No. 1-1998	2-1-14-001-0	0.000000	0.003500	0.00	0.00	0.00	0.00
Agency Totals:				0.00	0.00	0.00	0.00
Las Virgenes Municipal Water District							
Portion of Reog No. 85-2 Exclusion from Las Virgenes MWD	2-1-15-001-0	0.000000	0.003500	0.00	0.29	19.73	20.02
Agency Totals:				0.00	0.29	19.73	20.02
County Totals:				0.00	3.54	2,314.45	2,317.99
Riverside County							
Western Municipal Water District							
Exclusion from Original Area of Western MWD	2-3-02-001-0	0.000000	0.003500	0.00	0.00	0.00	0.00
Agency Totals:				0.00	0.00	0.00	0.00
County Totals:				0.00	0.00	0.00	0.00

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Excluded from MWD							
San Diego County							
San Diego County Water Authority							
Exclusion from Original Area of Ramona MWD	2-5-01-017-0	0.000000	0.003500	0.00	0.07	4.50	4.56
Exclusions From Ramona No.2 Annexation Area	2-5-01-030-0	0.000000	0.003500	0.00	1.04	71.56	72.59
Rainbow No.3 Annexation Area	2-5-01-041-0	0.000000	0.003500	0.00	1.95	134.38	136.33
Agency Totals:				0.00	3.05	210.43	213.48
County Totals:				0.00	3.05	210.43	213.48
Incl/Excl Totals:				0.00	6.59	2,524.88	2,531.47
Report Totals:				0.00	1,797,479.06	112,419,936.72	114,217,415.77

THE METROPOLITAN WATER
DISTRICT OF SOUTHERN CALIFORNIA

RESOLUTION 9272

A RESOLUTION LEVYING AD VALOREM PROPERTY TAXES FOR THE FISCAL
YEAR COMMENCING JULY 1, 2020 AND ENDING JUNE 30, 2021
FOR THE PURPOSES OF THE METROPOLITAN WATER
DISTRICT OF SOUTHERN CALIFORNIA

The Board of Directors of The Metropolitan Water District of Southern California, after receiving, considering, and evaluating evidence and all material factors pertaining thereto, including budget requirements and estimated revenues from water rates, charges, and ad valorem property tax rates, finds, determines, and resolves:

Section 1.

RECITALS

Effective Water Rates and Charges during Fiscal Year 2020/21

The Board of Directors fixes water rates and charges on a calendar year basis and adopts its biennial budget and ad valorem property taxes on a fiscal year basis. During fiscal year (FY) 2020/21, the applicable rates and charges are those set by the Board for calendar year (CY) 2020 and CY 2021. The Board of Directors, with full review of (1) evidence presented, and (2) all material factors and considerations, has adopted water rates and charges for CYs 2020 and 2021, which, in the debated, informed and considered discretion of the Board, are in compliance with Section 134 of the Metropolitan Water District Act (the MWD Act), in that the Board, so far as practicable, has fixed such rates and charges as will result in revenue which will pay the District's operating expenses, provide for maintenance and repairs, provide for payment of the purchase price or other charges for property or services or other rights acquired by the District, and provide for the payment of the interest and principal of District bonds, notes and other evidences of indebtedness under the applicable provisions of the Act authorizing debt issuance and retirement, assuming the ad valorem property tax rate for FYs 2019/20 and 2020/21 continues at the existing rate of .0035 percent. On August 20, 2019, the Board of Directors established the tax rate for FY 2019/20 at .0035 percent. This Resolution establishes the tax rate for FY 2020/21.

Applicability of Ad Valorem Property Tax Limitations Pursuant to the MWD Act

Section 124.5 of the MWD Act limits property tax collections to the amount necessary to pay the total annual debt service on Metropolitan's general obligation bonds and only a portion of its State Water Contract (SWC) payment obligation, limited to the preexisting debt service on state general obligation bonds (Burns-Porter bonds) used to finance construction of State Water Project (SWP) facilities for the benefit of Metropolitan. However, the limitation of Section 124.5 does not apply if, following a public hearing, the Board of Directors finds that collection of tax revenue in excess of that limitation is essential to the fiscal integrity of the District. The Board held the public hearing pursuant to Section 124.5 of the Act on March 10, 2020 to determine the applicability of the limitation for FYs 2020/21 and 2021/22. On April 14, 2020, the Board adopted Resolution No. 9268, through which the Board:

1. Found and determined that it is essential to Metropolitan's fiscal integrity to collect ad valorem property taxes in excess of the Section 124.5 limitation on ad valorem property taxes in FYs 2020/21 and 2021/22; and

2. Resolved and determined that pursuant to its finding, the tax rate restriction in Section 124.5 of the MWD Act is inapplicable when setting the ad valorem property tax rate for FYs 2020/21 and 2021/22, allowing the Board to maintain the current ad valorem property tax rate for those fiscal years (.0035 percent of assessed valuation, excluding annexation levies); and
3. Waived compliance with Section 4301(b) of Metropolitan's Administrative Code for any tax levy that utilizes the April 2020 finding regarding Section 124.5 of the MWD Act.

FY 2020/21 Ad Valorem Property Tax Levy

In its informed discretion, based upon full review of evidence presented and all material factors and considerations, the Board of Directors determines that the District's revenues for FY 2020/21 from water transactions and sources other than ad valorem property taxes, after payment of the District's operation and maintenance expenses, the payment of the purchase price or other charges for property or services or other rights acquired by the District, the operation, maintenance, power, and replacement charges due under the District's State contract, revenue bond service, deposits to the revenue bond reserve fund, short term revenue certificate (commercial paper note) service, net costs of operating equipment, and net inventory costs during the fiscal year, as well as the maintenance of prudent reserves for unforeseen District expenditures or unforeseen reduction in District revenue, will be insufficient to provide for general obligation bond service and to pay the District's contract obligations to the State for sale and delivery of water. Therefore, the Board levies ad valorem property taxes for FY 2020/21 as provided in this Resolution at sections 4 through 7 and the exhibits attached, sufficient, when taken with other revenues available for the purpose, to meet all of the foregoing obligations and financial requirements, in the amounts and rates set forth in this Resolution and the schedules attached and incorporated therein.

Section 2.

DEFINITIONS

The following terms as used herein shall have the following meanings:

- (1) "MWD OF SC" shall mean The Metropolitan Water District of Southern California

"MWD" shall mean Municipal Water District

"SDCWA" shall mean the San Diego County Water Authority

"ID" shall mean Irrigation District

"PUD" shall mean Public Utility District.

- (2) "Fiscal Year" or "FY 2020/21" shall mean the fiscal year commencing July 1, 2020 and ending June 30, 2021.

- (3) "Schedule A and B" as shown in Section 9 shall mean:

Schedule A - a tabulation setting forth for the Fiscal Year the estimated funds to be produced by MWD of SC ad valorem property tax levies made by this Resolution.

Schedule B - a tabulation setting forth for the fiscal year ad valorem property tax rates as set forth in Sections 4, 5, and 6 hereof, the total tax rates, and the amounts of money to be derived from respective areas from the tax levies made by this Resolution.

- (4) The following city areas represent the corporate areas of cities within the County of Los Angeles at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time of their respective annexation to said city areas, were within non-city member public

agencies and subsequently excluded from such non-city member public agencies:

“City of Beverly Hills Area”	December 6, 1928
“City of Burbank Area”	December 6, 1928
“City of Glendale Area”	December 6, 1928
“City of Los Angeles Area”	December 6, 1928
(Including portion of Original Area of Las Virgenes MWD excluded from Las Virgenes MWD on November 9, 1962)	
“City of Pasadena Area”	December 6, 1928
“City of San Marino Area”	December 6, 1928
“City of Santa Monica Area”	December 6, 1928
“City of Long Beach Area”	February 27, 1931
“City of Torrance Area”	February 27, 1931
“City of Compton Area”	June 23, 1931
“City of San Fernando Area”	November 12, 1971

- (5) “West Basin MWD” shall include the following areas; annexed to West Basin MWD and to MWD of SC on the dates cited:

Original Area	July 23, 1948
City of Gardena Area	December 9, 1948
Inglewood Area	June 9, 1952
Dominguez Area	October 16, 1952
Hawthorne Area	October 23, 1953
La Casa Territory Area	November 23, 1953
A B C Territory Area	January 11, 1955
Culver City-County Territory Area	January 11, 1955
Frawley Territory Area	January 13, 1958
Imperial Strip Territory Area	November 22, 1960
Marina Area	January 10, 1962
Belle View Area	November 12, 1963
Municipal Parking Area	November 12, 1963
La Tijera Area	December 21, 1965
Jefferson Blvd. Area	October 30, 1969
Marina Second Fringe Area	May 3, 1978
West Hollywood Area	June 23, 1981
Reorganization No. 2014-10, Parcel A, and concurrently detached from the city of Torrance	December 22, 2014
Reorganization No. 2009-16, and concurrently detached from Las Virgenes MWD	February 19, 2015
Reorganization No. 2014-06, and concurrently detached from Las Virgenes MWD	July 19, 2016

- (6) “Three Valleys MWD” shall include the following areas, annexed to Three Valleys MWD (formerly Pomona Valley MWD) and to MWD of SC on the dates cited:

Original Area	November 15, 1950
Glendora Area	October 2, 1952
Rowland Area	June 15, 1953
Stephens Area	November 27, 1957

- (7) “Foothill MWD” shall include the following areas, annexed to Foothill MWD and to MWD of SC on the dates cited:

Original Area of Foothill MWD	January 15, 1953
Foothill First Fringe Area	March 21, 1968
Foothill Second Fringe Area	November 21, 1968
La Vina Annexation	July 13, 1993

- (8) “Central Basin MWD” shall include the following areas, annexed to Central Basin MWD and to MWD of SC on the dates cited:

Original Area	November 12, 1954
Compton Territory Area	January 4, 1957
Bellflower Territory Area	December 30, 1958
Shoestring Strip Territory Area	January 23, 1961
Signal Hill Territory Area	November 14, 1963
Lakewood Area	November 14, 1963
Vernon Area	June 24, 1965
Dairy Valley Area	June 21, 1967
Boyle Heights Area	July 24, 1967
Cerritos Area	December 22, 1969
Hawaiian Gardens Area	November 22, 1977

- (9) “Las Virgenes MWD” shall include the following areas annexed to Las Virgenes MWD and to MWD of SC on the dates cited, excluding that portion annexed to the City of Los Angeles on November 9, 1962:

Original Area	December 1, 1960
Twin Lakes Area	March 12, 1965
Bell Canyon Area	March 16, 1966
Hidden Hills Annexation 87-1	April 22, 1988

- (10) “Upper San Gabriel Valley MWD” shall include the following areas annexed to Upper San Gabriel Valley MWD and to MWD of SC on the dates cited:

Original Area	March 27, 1963
West Covina Area	November 1, 1965
Garvey Reservoir Area	December 1, 1976
Mountain Cove Annexation	July 17, 2002

- (11) The following city areas represent the corporate areas of cities within the County of Orange at their respective times of annexation to MWD of SC, and may include areas subsequently annexed to said city areas at times when such areas were not within MWD of SC, and may include those areas which, at the time of their respective annexation to said city areas, were within non-city member public agencies and subsequently excluded from such non-city member public agencies:

City of Anaheim Area December 6, 1928

Including:

Serrano/Nohl Ranch Rd. Reorganization (RO 01-05), Parcel 2, detached from MWD of Orange County on April 19, 2001;

Reorganization Area 1 (RO 03-17) detached from MWD of Orange County on August 26, 2003;

Reorganization Area 2 (RO 03-17) detached from MWD of Orange County on August 26, 2003;

Reorganization Brookhurst ARCO (RO 02-02) detached from MWD of Orange County on July 8, 2003;

North-Central Islands Annexation (IA 04-08) detached from MWD of Orange County on August 20, 2004;
 Serrano Heights Reorganization (RO 04-01) detached from MWD of Orange County on May 28, 2004;
 Ball Road/Santa Ana River Reorganization (RO 04-02) detached from MWD of Orange County on December 13, 2004
 Meyer Reorganization (RO 15-01) and concurrently detached from MWD of Orange County on May 16, 2016

City of Santa Ana Area December 6, 1928

Including:

Reorganization Area 4 (RO 03-17) detached from MWD of Orange County on August 26, 2003

City of Fullerton Area February 27, 1931

Including:

Hawks Point Reorganization (RO 00-11) detached from MWD of Orange County on April 19, 2001;

Reorganization Area 3 (RO 03-17) detached from MWD of Orange County on August 26, 2003;

Page Avenue Island Annex. (IA 04-14) detached from MWD of Orange County on November 3, 2004;

Somerset Island Annex. (IA 04-15) detached from MWD of Orange County on November 3, 2004

- (12) "Remainder of MWD of Orange County" shall include the following areas, annexed to MWD of Orange County and to MWD of SC on the dates cited excluding that portion thereof of Reorganization No. 62 annexed to Coastal MWD on March 7, 1984:

Original Area	November 26, 1951
Annexation No. 1 Territory Area	November 25, 1957
Annexation No. 4 Territory Area	December 11, 1958
Annexation No. 5 Territory Area	December 7, 1959
Annexation No. 7 Territory Area	December 8, 1960
Annexation No. 10 Territory Area	December 11, 1961
Annexation No. 11 Territory Area	January 6, 1964
Annexation No. 8A Territory Area	March 29, 1965
Annexation No. 8B Territory Area	March 29, 1965
Annexation No. 8D Territory Area	March 29, 1965
Annexation No. 8E Territory Area	March 29, 1965
Annexation No. 8F Territory Area	March 29, 1965
Annexation No. 8G Territory Area	March 29, 1965
Annexation No. 8H Territory Area	March 29, 1965
Annexation No. 13 Territory Area (Excluded from Coastal MWD for purpose of such annexation)	June 30, 1969
Annexation No. 16 Territory Area	November 7, 1972
Annexation No. 15 Territory Area	November 15, 1972
Annexation No. 18 Territory Area	December 16, 1982
Annexation No. 19 Territory Area	December 27, 1983
Annexation No. 17 Territory Area	December 29, 1983
City of Brea Area	March 7, 1984

Brea Fringe Annexation Area
Serrano/Nohl Ranch Road Reorganization Parcel 1
(RO 01-05) detached from City of Anaheim

March 7, 1984
April 19, 2001

Coastal MWD

January 17, 2001

Coastal MWD and MWD of Orange County have been consolidated into a single district (RO 97-06) effective January 17, 2001. It shall include the following areas, annexed to Coastal MWD and to MWD of SC on the dates cited:

Original Area

June 15, 1942

Fairview Farms Area

September 21, 1946

Irvine Subdivision Areas

November 26, 1948

1948 Portion of City of Newport Beach Area

November 29, 1948

Parts of Dana Point Area

August 3, 1949

Capistrano Beach-San Clemente Area

October 28, 1954

Tri-Cities Annexation No. 2 Area

December 12, 1962

Laguna Canyon Annexation Area

December 20, 1962

Lido Sands Annexation Area

January 6, 1964

Laguna Niguel Area

June 30, 1969

(Including Reorganization 32 Parcel A Area excluded from Annexation No. 4 on January 4, 1977)

Tri-Cities Annexation No. 79-1 Area

December 22, 1982

Reorganization No. 62 Parcel C and that portion of Parcel B Area excluded from Annexation No. 5 of MWD of Orange County

March 7, 1984

Reorganization No. 64 Area excluded from Annexation No. 7 of MWD of Orange County

March 18, 1983

Reorganization No. 123 excluded from Annexation No. 7 of MWD of Orange County

August 6, 1990

- (13) "Remainder of Eastern MWD" shall include the following areas, annexed to Eastern MWD and to MWD of SC on the dates cited:

Original Area

July 20, 1951

(Portion of area excluded from Eastern MWD and annexed to Western MWD)

Adjacent Area

May 22, 1953

First Fringe Area

April 20, 1956

(Portion of area excluded from Eastern MWD and annexed to Western MWD)

Third Fringe Area

November 20, 1958

(Area excluded from Original Area of Western MWD)

Fourth Fringe Area

December 6, 1960

Fifth Fringe Area

May 31, 1962

(Portion of area excluded from Eastern MWD and annexed to Western MWD)

Sixth Fringe Area

December 10, 1962

Seventh Fringe Area

March 11, 1963

Eight Fringe Area

April 23, 1963

Ninth Fringe Area

April 23, 1963

Tenth Fringe Area

September 22, 1964

Eleventh Fringe Area

September 22, 1964

Twelfth Fringe Area

October 22, 1965

Thirteenth Fringe Area	October 13, 1967
Fourteenth Fringe Area	October 23, 1967
Sixteenth Fringe Area	July 1, 1969
Fifteenth Fringe Area	August 12, 1969
Seventeenth Fringe Area	March 5, 1970
Eighteenth Fringe Area	March 5, 1970
Nineteenth Fringe Area	May 8, 1970
Twentieth Fringe Area	September 29, 1971
Twenty-First Fringe Area	September 30, 1971
Twenty-Second Fringe Area	April 27, 1972
Twenty-Third Fringe Area	May 23, 1975
Twenty-Fourth Fringe Area	December 30, 1975
Twenty-Fifth Fringe Area	April 26, 1983
Twenty-Sixth Fringe Area	November 27, 1985
Twenty-Seventh Fringe Area	December 19, 1985
Twenty-Eighth Fringe Area	November 18, 1986
Twenty-Ninth Fringe Area	May 4, 1987
Thirty-First Fringe Area	July 9, 1987
Thirty-Second Fringe Area	July 9, 1987
Thirty-Third Fringe Area	August 27, 1987
Thirtieth Fringe Area	December 15, 1987
Thirty-Fourth Fringe Area	March 16, 1988
Thirty-Fifth Fringe Area	May 2, 1988
Thirty-Eighth Fringe Area	October 14, 1988
Thirty-Sixth Fringe Area	December 5, 1988
Fortieth Fringe Area	August 1, 1989
Forty-Second Fringe Area	May 25, 1990
Forty-Third Fringe Area	June 19, 1990
Thirty-Ninth Fringe Area	July 13, 1990
Forty-First Fringe Area	July 27, 1990
Forty-Fifth Fringe Area	March 13, 1991
Forty-Seventh Fringe Area	June 3, 1991
Forty-Eighth Fringe Area	November 21, 1991
Forty-Ninth Fringe Area	November 21, 1991
Fiftieth Fringe Area	November 21, 1991
Fifty-First Fringe Area	December 19, 1991
Forty-Fourth Fringe Area	June 3, 1992
Fifty-Second Fringe Area	June 29, 1992
Forty-Sixth Fringe Area	July 7, 1992
Fifty-Third Fringe Area	August 27, 1992
Fifty-Fifth Fringe Area	April 29, 1993
Fifty-Sixth Fringe Area	June 22, 1993
Fifty-Eighth Fringe Area	June 22, 1993
Fifty-Ninth Fringe Area	June 22, 1993
Sixtieth Fringe Area	November 29, 1993
Fifty-Seventh Fringe Area	December 9, 1994
Sixty-Second Fringe Area	July 3, 1996
Sixty-Third Fringe Area	October 28, 1996
Sixty-Fourth Fringe Area	August 28, 1997
Sixty-Fifth Fringe Area	December 28, 2000
Seventieth Fringe Area	August 29, 2001
Sixty-Seventh Fringe Area Reorganization (Area	August 29, 2001
Sixty-Eighth Fringe Area	January 15, 2002

Seventy-First Fringe Area	June 20, 2002
Sixty-Ninth Fringe Area	November 27, 2002
Seventy-Second Fringe Area	October 21, 2003
Sixty-Sixth Fringe Area	November 17, 2003
Seventy-Third Fringe Area	November 17, 2003
Seventy-Fourth Fringe Area	November 17, 2003
Seventy-Fifth Fringe Area	June 2, 2004
Seventy-Sixth Fringe Area	April 6, 2004
Seventy-Eighth Fringe Area	April 19, 2005
Eighty-Third Fringe Area	December 15, 2005
Seventy-Ninth Fringe Area	December 20, 2005
Eighty-First Fringe Area	December 20, 2005
Eighty-Fourth Fringe Area	December 20, 2005
Eighty-Seventh Fringe Area	February 14, 2006
Eighty-Sixth Fringe Area	March 24, 2006
Eighty-Fifth Fringe Area	May 22, 2006
Eighty-Eighth Fringe Area	May 22, 2006
Eighty-Ninth Fringe Area	June 28, 2006
Ninety-Second Fringe Area	August 2, 2006
Ninety-First Fringe Area	November 28, 2006
Ninety-Fifth Fringe Area	December 14, 2006
Ninetieth Fringe Area	December 19, 2006
Ninety-Seventh Fringe Area	April 16, 2007
Ninety-Third Fringe Area	July 26, 2007
101st Fringe Area	January 24, 2008

Ninety-Ninth Fringe Area Reorganization	September 10, 2008
100 th Fringe Area	November 17, 2008
Ninety-Sixth Fringe Area	December 11, 2008
102 nd Fringe Area	December 22, 2009
103 rd Fringe Area	October 1, 2013
104 th Fringe Area	September 22, 2015
105 th Fringe Area (2015-11-3 Reorganization)	September 19, 2017
107 th Fringe Area (2017-04-5 Reorganization)	September 12, 2017
106 th Fringe Area (2017-12-3 Reorganization)	December 14, 2017
108 th Fringe Area (2017-24-3 Reorganization)	November 8, 2018
110 th Fringe Area (2019-03-3 Reorganization)	July 17, 2019

- (14) "Remainder of Western MWD" shall include the following areas, annexed to Western MWD and to MWD of SC on the dates cited:

Original Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	November 12, 1954
First Fringe Area (Portion of area excluded from Western MWD and annexed to Eastern MWD)	December 20, 1957
Second Fringe Area	December 18, 1961
Third Fringe Area	June 27, 1962
Fifth Fringe Area	July 2, 1964
Fourth Fringe Area	December 19, 1966
Seventh Fringe Area	December 19, 1966
Eighth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD on July 26, 1967)	September 18, 1967
Sixth Fringe Area	September 27, 1967

Ninth Fringe Area	November 17, 1967
Tenth Fringe Area	June 12, 1968
Thirteenth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	June 23, 1969
Twelfth Fringe Area (Area excluded from First Fringe Area of Eastern MWD)	July 1, 1969
Eleventh Fringe Area	July 17, 1969
Fifteenth Fringe Area (Area lying entirely within the County of Orange)	July 13, 1972
Fourteenth Fringe Area	October 11, 1973
Sixteenth Fringe Area (Area excluded from Thirteenth Fringe Area of Eastern MWD)	August 30, 1977
Seventeenth Fringe Area	December 23, 1980
Eighteenth Fringe Area	December 15, 1981
Twentieth Fringe Area	December 4, 1987
Twenty-Second Fringe Area	October 14, 1988
Twenty-First Fringe Area	December 5, 1988
Twenty-Third Fringe Area	November 3, 1989
Twenty-Fourth Fringe Area	May 18, 1990
Twenty-Seventh Fringe Area	May 18, 1990
Twenty-Sixth Fringe Area	June 6, 1990
Twenty-Fifth Fringe Area	July 13, 1990
Twenty-Eighth Fringe Area	January 28, 1991
Thirtieth Fringe Area	March 13, 1991
Twenty-Ninth Fringe Area	November 4, 1991
Thirty-First Fringe Area	February 19, 1992
Thirty-Third Fringe Area	May 26, 1993
Thirty-Fourth Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	October 31, 1994
Thirty-Sixth Fringe Area (Area excluded from Original Area of Eastern MWD)	September 29, 1997
Thirty-Seventh Fringe Area	December 30, 1997
Thirty-Eighth Fringe Area	June 29, 1999
Fortieth Fringe Area	November 22, 1999
Thirty-Ninth Fringe Area	October 24, 2000
Forty-First Fringe Area	December 28, 2000
Forty-Fifth Fringe Area	June 20, 2002
Forty-Second Fringe Area (Area excluded from Fifth Fringe Area of Eastern MWD)	February 7, 2002
Forty-Sixth Fringe Area	November 24, 2003
Forty-Eighth Fringe Area	December 15, 2003
Forty-Ninth Fringe Area	April 28, 2004
Fiftieth Fringe Area	May 27, 2005
Forty-Seventh Fringe Area	June 21, 2005
Forty-Fourth Fringe Area	June 22, 2006
Forty-Third Fringe Area	October 21, 2014
Fifty-First Fringe Area Annexation	October 16, 2018

- (15) “Original Area of Chino Basin MWD” shall mean the area of Chino Basin MWD annexed to MWD of SC on November 26, 1951.
- (16) “Mid-Valley Area of Chino Basin MWD” shall mean the Mid-Valley area annexed to Chino Basin MWD and to MWD of SC on April 20, 1954.

- (17) “Bryant Annexation Area of Chino Basin MWD” shall mean the “Bryant Annexation area annexed to Chino Basin MWD and to MWD of SC on November 25, 1957.
- (18) “North Perimeter No. 1 Annexation Area of Chino Basin MWD” shall mean the North Perimeter No. 1 Annexation area annexed to Chino Basin MWD and to MWD of SC on November 28, 1969.
- (19) “Remainder of SDCWA” shall include the following areas annexed to SDCWA and to MWD of SC on the dates cited:

Original Area of SDCWA Annexation (Including areas subsequently annexed to city public agencies which were included within Original Area of SDCWA at times when such areas were not within MWD of SC, and areas excluded from non-city public agencies of SDCWA at times when such areas were within said city public agencies)	December 17, 1946
Crest PUD Territory Area	December 13, 1948
San Dieguito ID Area	December 13, 1948
Santa Fe ID Area	December 13, 1948
1950 Fallbrook PUD Annexation Area (Including De Luz Heights MWD Reorganization, originally De Luz Heights MWD annexed to MWD of SC on June 28, 1967 and dissolved on July 1, 1990)	August 1, 1950
City of Escondido Area	October 9, 1950
San Diego Gas and Electric Company Area	May 14, 1952
San Diego Eucalyptus Company’s Lands Area	July 18, 1952
South Bay ID Area	November 3, 1952
Rainbow MWD Area	April 10, 1954
City of Poway Area	April 21, 1954
Bueno Colorado MWD Area (Area dissolved and annexed to Rainbow MWD, Vista Irrigation District, Carlsbad MWD and Vallecitos Water District on November 24, 1993)	June 11, 1954
Rincon Del Diablo MWD	June 14, 1954
Costa Real MWD Area	June 16, 1954
El Cajon Valley-Dry Island Area (Including Lakeside-Boukai Joint Venture Reorganization detached from Padre Dam MWD on September 11, 1996)	December 20, 1954
Valley Center MWD Area	May 9, 1955
Sweetwater Reservoir Area	October 10, 1955
Padre Dam MWD Area	June 7, 1956
Bueno Colorado Annexation No. 1 Area	June 11, 1956
Otay MWD Area	October 26, 1956
Original Area of Ramona MWD within MWD of SC	August 27, 1957
Fallbrook No. 2 Annexation Area	November 24, 1958
Helix Watson Ranch-Island Area	February 20, 1959
Rainbow No. 1 Annexation Area	May 12, 1959
Ramona No. 1 Annexation Area	May 29, 1959
Helix-Fletcher Annexation Area	June 26, 1959
San Dieguito Concurrent Annexation No. 1 Area	September 15, 1959
Helix-Sunnyslope Heights Annexation Area	September 17, 1959
Poway No. 1 Annexation Area	September 21, 1959
Padre Dam MWD No. 2 Annexation Area	November 6, 1959
Padre Dam MWD No. 1 Annexation Area	November 10, 1959

San Dieguito Local Inclusion Annexation Area	November 18, 1959
Santa Fe No. 1 Annexation Area	November 30, 1959
Olivenhain MWD Area	July 25, 1960
(Including Encinitas Municipal Services Reorganization Parcels 1, 2, & 3 detached from San Dieguito No. 2 Annexation Area of SDCWA on June 16, 1995)	
Helix-Willis-Houston Annexation Area	August 10, 1960
Padre Dam MWD No. 3 Annexation Area	October 16, 1960
Otay No. 3 Annexation Area	October 20, 1960
Valley Center No. 1 Annexation Area	December 12, 1960
Rincon del Diablo No. 1 Annexation Area	December 12, 1960
Ramona No. 2 Annexation Area within MWD of SC	September 22, 1961
Rincon del Diablo No. 2 Annexation Area	September 29, 1961
City of Del Mar Area	November 23, 1962
Ramona No. 3 Annexation Area	September 20, 1963
Yuima MWD Area	December 16, 1963
(Excluding Adams/Fitzsimmons Reorganization Parcel 1 annexed to Valley Center MWD, including Adams/Fitzsimmons Reorganization Parcel 2 excluded from Valley Center MWD on March 26, 1991)	
Rincon del Diablo No. 3 Annexation Area	August 27, 1964
Olivenhain No. 1 Annexation Area	February 11, 1965
South Bay Tidelands Area	May 11, 1965
De Luz Heights Annexation Area (Reorganization)	June 28, 1967
Olivenhain No. 4 Annexation Area	November 13, 1967
Yuima No. 1 Annexation Area	November 21, 1967
Ramona Dos Picos Area	November 27, 1967
Ramona No. 4 Annexation Area	November 27, 1967
Valley Center No. 2 Annexation Area	November 29, 1967
Valley Center No. 3 Annexation Area	November 30, 1967
Rainbow No. 3 Annexation Area of SDCWA within MWD of SC" shall mean the Rainbow No. 3 Annexation area annexed to SDCWA and to MWD of SC; omitting therefrom the Werner Detachment excluded on August 4, 1980, the Brown Detachment excluded on January 1, 1981, and the Mann- Gosser Detachment excluded on March 4, 1981 from SDCWA and MWD of SC.	December 6, 1967
De Luz Heights No. 1 Annexation Area	October 15, 1969
Yuima No.2 Annexation Area	November 24, 1969
Fallbrook Community Air Park Annexation Area of SDCWA shall mean the Fallbrook Community Air Park Annexation area annexed to SDCWA and to MWD of SC	December 22, 1969
Padre Dam MWD No. 4	August 3, 1970
Ramona No. 5 Annexation Area	May 17, 1972
Rincon del Diablo No. 4 Annexation Area	November 2, 1972
San Dieguito No. 2 Annexation Area (Including Encinitas Municipal Services Reorganization on June 16, 1995)	December 8, 1972
Santa Fe No. 2 Annexation Area	April 11, 1973
Valley Center No. 4 Annexation Area	November 5, 1973
Rainbow No. 5 Annexation Area	November 22, 1973
San Onofre State Beach and Park Area	December 16, 1977

Pendleton Military Reservation Area -Nuclear Generating Plant Portion	December 16, 1977
Remainder of Pendleton Military Reservation Area	December 16, 1977
Rancho Jamul Estates Annexation Area	March 13, 1979
Lake Hodges Estates Annexation Area	June 26, 1980
Burdick Annexation No. 5 Area to Padre Dam MWD	July 26, 1982
Palo Verde Annexation No. 6 Area to Padre Dam MWD	November 15, 1983
Lake Ranch Viejo Annexation to Rainbow MWD	December 13, 1983
Honey Springs Ranch Annexation Area to Otay MWD	December 14, 1983
Thweatt Annexation Area to Rincon del Diablo MWD	December 30, 1983
Hewlett-Packard Annexation Area to Rainbow MWD	December 31, 1985
4S Ranch Annexation Area to Olivenhain MWD	November 5, 1986
Quail Park Reorganization Area Annexed to San Dieguito Water District and excluded from Olivenhain MWD	July 11, 1989
Paradise Mountain Area Annexed to Valley Center MWD	January 11, 1993
Boathouse Area Annexed to Otay Water District	September 6, 1994
Guajome Regional Park Annexation to Vista Irrigation District	October 23, 1998
Podrasky Ohlson Annexation to Valley Center MWD	March 11, 2004
San Elijo Ridge Reorganization (Altman) to Vallecitos Water District	August 9, 2004
Baxter Annexation (RO 03-19) to Padre Dam MWD	July 9, 2005
Citrus Heights Annexation	March 4, 2008
Erreca Annexation	November 4, 2009
Meadowood Reorganization (RO12-11) to SDCWA	December 4, 2014
Lake Wohlford Reorganization (R014-16) to SDCWA	April 21, 2015
Greenwood Memorial Park Island Reorganization (City of San Diego, RO 17-01)	May 26, 2017
Campus Park West (RO 14-08)	December 13, 2017

- (20) "Remainder of Calleguas MWD" shall include the following areas annexed to Calleguas MWD and to MWD of SC on the dates cited:

Original Area of Calleguas MWD	December 14, 1960
Calleguas Annexation No. 1 Area	March 16, 1961
Lake Sherwood Area	March 14, 1963
Annexation No. 3 Territory	March 15, 1963
Oxnard Mandalay Area	December 8, 1964
Oxnard First Fringe Area	December 8, 1964
Annexation No. 6 Territory	October 17, 1968
Oxnard Second Fringe Area	November 7, 1969
Camarillo First Fringe Area	December 19, 1969
Oxnard Third Fringe Area	December 14, 1970
Oxnard Fourth Fringe Area	December 19, 1972
Point Mugu State Park Area	June 22, 1973
Oxnard Fifth Fringe Area	December 16, 1974
Oxnard Sixth Fringe Area	December 30, 1975
Oxnard Seventh Fringe Area	December 17, 1976
Ventura School for Girls Area	December 17, 1976
Oxnard Eighth Fringe Area	December 12, 1977
Calleguas Annexation No. 17 Area	December 28, 1979
Calleguas Annexation No. 19 Area	December 9, 1981

Calleguas Annexation No. 20 Area	December 21, 1981
Calleguas Annexation No. 18 Area	December 29, 1981
Calleguas Annexation No. 21 Area	March 24, 1982
Calleguas Annexation No. 22 Area	December 2, 1983
Calleguas Annexation No. 23 Area	November 30, 1984
Calleguas Annexation No. 24 Area	June 19, 1985
Calleguas Annexation No. 25 Area	November 27, 1985
Calleguas Annexation No. 26 Area	July 25, 1986
Calleguas Annexation No. 27 Area	December 31, 1987
Calleguas Annexation No. 28 Area	October 4, 1988
Calleguas Annexation No. 29 Area	October 10, 1989
Calleguas Annexation No. 30 Area	July 6, 1990
Calleguas Annexation No. 31 Area	September 25, 1990
Calleguas Annexation No. 33 Area	November 27, 1991
Calleguas Annexation No. 34 Area	June 24, 1992
Calleguas Annexation No. 35 Area	February 26, 1993
Calleguas Annexation No. 36 Area	February 26, 1993
Calleguas Annexation No. 39 Area	February 2, 1994
Calleguas Annexation No. 40 Area	May 16, 1994
Calleguas Annexation No. 41 Area	August 16, 1994
Calleguas Annexation No. 43 Area	August 16, 1994
Calleguas Annexation No. 45 Area	August 16, 1994
Calleguas Annexation No. 46 Area	September 27, 1994
Calleguas Annexation No. 38 Area	December 19, 1994
Calleguas Annexation No. 44 Area	December 19, 1994
Calleguas Annexation No. 47 Area	September 19, 1995
Calleguas Annexation No. 48 Area	December 21, 1995
Calleguas Annexation No. 32 Area	March 5, 1996
Calleguas Annexation No. 49 Area	December 18, 1996
Calleguas Annexation No. 52A Area	November 4, 1997
Calleguas Annexation No. 53 Area	December 19, 1997
Calleguas Annexation No. 52B Area	December 23, 1997
Calleguas Annexation No. 51 Area	June 9, 1998
Calleguas Annexation No. 54 Area	January 26, 1999
Calleguas Annexation No. 55 Area	January 27, 1999
Calleguas Annexation No. 61 Area	October 27, 1999
Calleguas Annexation No. 57 Area	December 29, 1999
Calleguas Annexation No. 58 Area	December 29, 1999
Calleguas Annexation No. 60 Area	December 29, 1999
Calleguas Annexation No. 65 Area	August 2, 2000
Calleguas Annexation No. 66 Area	August 4, 2000
Calleguas Annexation No. 63 Area	December 27, 2000
Calleguas Annexation No. 68 Area	April 17, 2001
Calleguas Annexation No. 69 Area	July 20, 2001
Calleguas Annexation No. 70 Area	July 27, 2001
Calleguas Annexation No. 74 Area	November 26, 2001
Calleguas Annexation No. 72 Area	December 17, 2001
Calleguas Annexation No. 75 Area	April 24, 2002
Calleguas Annexation No. 76-A Area	July 2, 2002
Calleguas Annexation No. 76-B Area	July 26, 2002
Calleguas Annexation No. 79	May 27, 2003
Calleguas Annexation No. 81	August 11, 2003
Calleguas Annexation No. 82	September 22, 2003
Calleguas Annexation No. 80	December 9, 2002
Calleguas Annexation No. 67	December 22, 2003

Calleguas Annexation No. 73	December 22, 2003
Calleguas Annexation No. 77	June 4, 2004
Calleguas Annexation No. 78	March 3, 2004
Calleguas Annexation No. 84	October 22, 2004
Calleguas Annexation No. 83	November 23, 2005
Calleguas Annexation No. 85	January 3, 2006
Calleguas Annexation No. 92	November 28, 2007
Calleguas Annexation No. 91	April 7, 2008
Calleguas Annexation No. 90	May 21, 2008
Calleguas Annexation No. 89	September 25, 2008
Calleguas Annexation No. 87	December 28, 2009
Calleguas Annexation No. 93	December 28, 2009
Calleguas Annexation No. 94	September 21, 2010
Calleguas Annexation No. 96 Calleguas Annexation No. 95	April 23, 2012 December 20, 2012
Calleguas Annexation No. 97	December 12, 2013
Calleguas Annexation No. 98	April 8, 2014
Calleguas Annexation No. 100	January 26, 2017
Calleguas Annexation No. 102	July 30, 2018
Calleguas Annexation No. 101	August 27, 2018

- (21) “Exclusions from City of Los Angeles Area” shall mean the following areas excluded from the City of Los Angeles and from MWD of SC on the dates cited:

Alhambra Hills Annexation to City of Alhambra	January 27, 1964
Portion of Reorganization No. 85-2 of City of Los Angeles	December 30, 1985
Creekside Condominiums (Reorganization 98-01)	September 11, 2002

- (22) “Exclusion from Las Virgenes MWD” shall mean the following area excluded from Las Virgenes MWD and from MWD of SC on the date cited:

Portion of Reorganization No. 85-2 of Original Area of Las Virgenes MWD	December 30, 1985
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- (23) “Exclusion from Three Valleys MWD” shall mean the following area excluded from Three Valleys MWD and from MWD of SC on the date cited:

Azusa Reorganization (Parcels 1, 2, 3 & 20)	May 21, 1996
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- (24) “Exclusions from Ramona No. 2 Annexation Area” shall mean the following areas excluded from Ramona No. 2 Annexation area of SDCWA and from MWD of SC on the dates cited:

Schlueter Detachment	December 19, 1977
Bonfils Detachment	December 29, 1978

- (25) “Exclusions from Rainbow No. 3 Annexation Area” shall mean the following areas excluded from Rainbow No. 3 Annexation area of SDCWA and from MWD of SC on the dates cited:

Werner Detachment	August 4, 1980
Brown Detachment	January 1, 1981
Mann-Gosser Detachment	March 4, 1981

- (26) “Exclusion from Original Area of Ramona MWD” shall mean the following area excluded from Ramona

MWD Area of SDCWA and from MWD of SC on the date cited:

Meyer Detachment

March 10, 1983

- (27) “Exclusion from Original Area of Western MWD” shall mean the following area excluded from Original Area of Western MWD and from MWD of SC on the date cited:

LAFCO 94-28-2 Detachment

January 21, 1997

- (28) “Exclusion from Central Basin MWD” shall mean the following area excluded from Central Basin MWD and from MWD of SC on the date cited:

Reorganization No. 1-1998, Parcel 1 & 2 to San Gabriel
Valley Water District

December 29, 1999

Section 3.

ASSESSED VALUATIONS

The county auditors of the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura have certified the assessed valuations of all property taxable by MWD of SC, consistent with the areas described in definitions (4) through (28) of Section 2, for the Fiscal Year and their respective certificates have been filed with the Board of Directors.

Section 3.1

STATEMENT REGARDING ARTICLES XIII A, XIII C AND XIII D OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

None of the property tax levies made by the Board of Directors of MWD of SC in the next succeeding sections fall within Section 1(a) of Article XIII A approved by the electorate on June 6, 1978 for addition to the California Constitution, effective July 1, 1978. All of said levies fall under the Section 1(b) exemption to said Section 1(a) and are otherwise exempt from said Section 1(a) by reason of the impairment of contract clause of Article I, Section 10 of the United States Constitution. None of said levies fall within Articles XIII C and XIII D approved by the electorate on November 5, 1996, for addition to the California Constitution, by reason of the aforementioned provisions and exemptions and the provisions of Section 3(a)(1) of Article XIII D. All of said levies are made pursuant to Revenue and Taxation Code Section 93(a) and are for the purpose of and shall be used for payment of “voter-approved indebtedness.”

Section 4.

ANNEXATION LEVY

For the dual purposes of raising the amounts required to be raised by means of levies on taxable properties as prescribed by resolutions of the Board of Directors of MWD of SC fixing terms and conditions for annexation to MWD of SC (or as such terms and conditions may have been modified in accordance with the Metropolitan Water District Act of the State of California, Statutes 1969, Chapter 209, as amended) and for raising funds necessary to provide for payment of a portion of the capital cost component of either the Transportation Charge or the Delta Water Charge, or both, billed to MWD of SC under the "State Water Contract" (as identified in Section 6 of this Resolution) due or to become due within the current fiscal year or within the following fiscal year before the time when money will be available from the next property tax levy:

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 is the sum set forth in the last line of Column #1 of Schedule A.
- b. The rates of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property in each of the areas subject to such levies hereby are set forth in Column #1 of Schedule B.
- c. The amounts of money to be derived from said levies are set forth in Column #3 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 5.

BOND LEVY

For the purposes of paying the annual interest on the outstanding bonded indebtedness of MWD of SC incurred as a result of approval by the voters residing within MWD of SC and such part of the principal of such bonds as shall become due before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District:

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 is the sum set forth in the last line in column #2 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property within MWD of SC hereby is fixed and levied at .00005% of assessed valuation. The rate of such taxation for the FY 2020/21 upon unsecured taxable property is the rate fixed and levied for the preceding year applicable to secured taxable property, as required by operation of law.
- c. The amounts of money necessary to be derived from said levy are set forth in Column #4 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 6.

STATE WATER CONTRACT LEVY

For the purpose of raising funds in excess of those funds raised under Section 4 of this Resolution, necessary and sufficient to provide for payments due or to become due within the current fiscal year or within the following fiscal year before the time when money will be available from the next property tax levy, or such portion thereof as shall not be met from previous levies or other revenues of the District under the:

“CONTRACT BETWEEN THE STATE OF CALIFORNIA DEPARTMENT OF WATER RESOURCES AND THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA FOR A WATER SUPPLY, dated November 4, 1960,” as amended (State Water Contract),

- a. The amount of money necessary to be raised by ad valorem property taxation during FY 2020/21 in excess of the sum raised under Section 4 of this Resolution is the sum set forth in the last line of Column #3 of Schedule A.
- b. The rate of such taxation of MWD of SC for the FY 2020/21 upon secured taxable property within MWD of SC hereby is fixed and levied at .[TBD]% of assessed valuation. The rate of such taxation for the FY 2020/21 upon the unsecured taxable property is the rate fixed for the preceding year applicable to secured taxable property, as required by operation of law.
- c. The amounts of money necessary to be derived from said levy are set forth in column #5 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 7.

TOTALS

The total rates of ad valorem property taxation of MWD of SC for FY 2020/21 upon secured taxable property are set forth in Column #2 of Schedule B. The total amounts of money to be derived by virtue of such tax levies for the Fiscal Year are set forth in Column #6 of Schedule B, including the amounts of money to be derived from the area of MWD of SC within each separate member agency.

Section 8.

REDEVELOPMENT AGENCIES

Pursuant to Assembly Bill X1 26 (“ABX1 26”), chaptered and effective on June 27, 2011, and as modified in part by the California Supreme Court in the decision of *California Redevelopment Association v. Matosantos*, Case No. S194681, redevelopment agencies in California were dissolved. Such dissolution laws were modified in part by Assembly Bill 1484 (“AB 1484”), chaptered and effective on June 27, 2012, and Senate Bill 107 (“SB 107”), chaptered and effective on September 22, 2015.

The total rates of taxation of MWD of SC for the Fiscal Year set forth in Column #2 of Schedule B are the rates of taxation upon taxable property taxable by MWD of SC within the areas shown in said Schedule, including taxable property formerly within redevelopment agencies as well as all other property so taxable by MWD of SC. The total amounts of money shown in Column #6 of Schedule B to be derived from some of said areas by virtue of tax levies of MWD of SC include monies to be allocated to the successors agencies of former redevelopment agencies for the payment of enforceable obligations and allowable administrative expenses approved by the State Department of Finance and local successor agency oversight boards, as well as amounts of money to be allocated to MWD of SC. The estimated adjustment to be made to account for the difference between the total amount levied and the amount to be derived is included in the provision for estimated collection delinquencies shown in Schedule A.

Section 9.

SCHEDULES A AND B

Schedules A and B are attached after the last page of this resolution and are incorporated herein.

I HEREBY CERTIFY that the foregoing is a full, true, and correct copy of a resolution of the Board of Directors of The Metropolitan Water District of Southern California, adopted at its meeting held August 18, 2020.

Secretary of the Board of Directors
of The Metropolitan Water District
of Southern California

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

SCHEDULE A

Estimated Funds to be Produced by Tax Levy, Fiscal Year 2020/21
(Cents Omitted)

		Annexation Levies <u>Column #1</u>	Bond Levy <u>Column #2</u>	State Contract Levy <u>Column #3</u>	Totals <u>Column #4</u>
<u>Secured Property</u>					
Assessed Value	\$ 2,985,213,838,412				
Tax Rate		Various	0.00005%	TBD	
Amount of Levy		\$ -	\$ 1,576,371	\$ TBD	\$ TBD
<u>Unsecured Property</u>					
Assessed Value	\$ 107,212,943,648				
Tax Rate		Various	0.00020%	0.00330%	
Amount of Levy		\$ -	\$ 221,108	\$ 3,648,289	\$ 3,869,397
<u>All Property</u>					
Assessed Value	\$ 3,092,426,782,060				
Amount of Levy from Schedule B		\$ -	\$ 1,797,479	\$ TBD	\$ TBD
Allocation of County-wide Tax on Utilities		-	554,409	TBD	TBD
Total Tax Levy		\$ -	2,351,888	TBD	TBD
Estimated Collection Adjustments *		-	(104,756)	TBD	TBD
Estimated Funds to be Produced by Tax Levy		\$ -	\$ 2,247,132	\$ TBD	\$ TBD

* .5% allowance for delinquencies
 7.6% allowance for allocations to successors of former redevelopment agencies
 \$2.7 million estimated supplemental tax collections
 \$4.7 million estimated prior years tax collections

Note: All rates expressed as percent of A.V.

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
City of Beverly Hills							
City of Beverly Hills Area	1-1-01-000-0	0.000000	0.000050	0.00	20,476.91	TBD	TBD
Agency Totals:				0.00	20,476.91	TBD	TBD
City of Burbank							
City of Burbank Area	1-1-02-000-0	0.000000	0.000050	0.00	16,141.07	TBD	TBD
Agency Totals:				0.00	16,141.07	TBD	TBD
City of Glendale							
City of Glendale Area	1-1-03-000-0	0.000000	0.000050	0.00	18,852.15	TBD	TBD
Agency Totals:				0.00	18,852.15	TBD	TBD
City of Los Angeles							
City of Los Angeles Area	1-1-04-000-0	0.000000	0.000050	0.00	375,504.38	TBD	TBD
Agency Totals:				0.00	375,504.38	TBD	TBD
City of Pasadena							
City of Pasadena Area	1-1-05-000-0	0.000000	0.000050	0.00	18,021.20	TBD	TBD
Agency Totals:				0.00	18,021.20	TBD	TBD
City of San Marino							
City of San Marino Area	1-1-06-000-0	0.000000	0.000050	0.00	3,581.92	TBD	TBD
Agency Totals:				0.00	3,581.92	TBD	TBD
City of Santa Monica							
City of Santa Monica Area	1-1-07-000-0	0.000000	0.000050	0.00	22,676.05	TBD	TBD
Agency Totals:				0.00	22,676.05	TBD	TBD

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
City of Long Beach							
City of Long Beach Area	1-1-08-000-0	0.000000	0.000050	0.00	33,032.36	TBD	TBD
Agency Totals:				0.00	33,032.36	TBD	TBD
City of Torrance							
City of Torrance Area	1-1-09-000-0	0.000000	0.000050	0.00	17,494.56	TBD	TBD
Agency Totals:				0.00	17,494.56	TBD	TBD
City of Compton							
City of Compton Area	1-1-10-000-0	0.000000	0.000050	0.00	2,983.67	TBD	TBD
Agency Totals:				0.00	2,983.67	TBD	TBD
West Basin Municipal Water District							
West Basin Municipal Water District Area	1-1-11-000-0	0.000000	0.000050	0.00	126,789.66	TBD	TBD
Agency Totals:				0.00	126,789.66	TBD	TBD
Three Valleys Municipal Water District							
Three Valleys Municipal Water District Area	1-1-12-000-0	0.000000	0.000050	0.00	40,835.51	TBD	TBD
Agency Totals:				0.00	40,835.51	TBD	TBD
Foothill Municipal Water District							
Foothill Municipal Water District Area	1-1-13-000-0	0.000000	0.000050	0.00	10,511.45	TBD	TBD
Agency Totals:				0.00	10,511.45	TBD	TBD
Central Basin Municipal Water District							
Central Basin Municipal Water District Area	1-1-14-000-0	0.000000	0.000050	0.00	93,678.61	TBD	TBD
Agency Totals:				0.00	93,678.61	TBD	TBD

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Los Angeles County							
Las Virgenes Municipal Water District							
Las Virgenes Municipal Water District Area	1-1-15-000-0	0.000000	0.000050	0.00	13,949.62	TBD	TBD
Agency Totals:				0.00	13,949.62	TBD	TBD
Upper San Gabriel Valley MWD							
Upper San Gabriel Valley MWD Area	1-1-16-000-0	0.000000	0.000050	0.00	62,516.32	TBD	TBD
Agency Totals:				0.00	62,516.32	TBD	TBD
City of San Fernando							
City of San Fernando Area Area	1-1-17-000-0	0.000000	0.000050	0.00	1,265.64	TBD	TBD
Agency Totals:				0.00	1,265.64	TBD	TBD
County Totals:				0.00	878,311.09	TBD	TBD
Orange County							
City of Anaheim							
City of Anaheim Area Area	1-2-01-000-0	0.000000	0.000050	0.00	28,926.32	TBD	TBD
Agency Totals:				0.00	28,926.32	TBD	TBD
City of Santa Ana							
City of Santa Ana Area Area	1-2-02-000-0	0.000000	0.000050	0.00	16,746.89	TBD	TBD
Agency Totals:				0.00	16,746.89	TBD	TBD
City of Fullerton							
City of Fullerton Area Area	1-2-03-000-0	0.000000	0.000050	0.00	12,564.28	TBD	TBD
Agency Totals:				0.00	12,564.28	TBD	TBD
Municipal Water District of Orange County							
Remainder of MWD of Orange County	1-2-05-999-0	0.000000	0.000050	0.00	301,519.45	TBD	TBD
Agency Totals:				0.00	301,519.45	TBD	TBD

Notes: (a) MWD Code-County-Agency-Area-Sub Area

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
Orange County							
County Totals:				0.00	359,756.95	TBD	TBD
Riverside County							
Eastern Municipal Water District							
Remainder of Eastern MWD	1-3-01-999-0	0.000000	0.000050	0.00	49,031.40	TBD	TBD
Agency Totals:				0.00	49,031.40	TBD	TBD
Western Municipal Water District							
Eleventh Fringe Area of Western MWD	1-3-02-011-0	0.000000	0.000050	0.00	0.00	TBD	TBD
Fifteenth Fringe Area of Western Mwd	1-3-02-012-0	0.000000	0.000050	0.00	0.12	TBD	TBD
Remainder of Western MWD	1-3-02-999-0	0.000000	0.000050	0.00	65,828.48	TBD	TBD
Agency Totals:				0.00	65,828.60	TBD	TBD
County Totals:				0.00	114,860.01	TBD	TBD
San Bernardino County							
Inland Empire Utilities Agency							
Original Area of Chino Basin MWD	1-4-01-001-0	0.000000	0.000050	0.00	30,534.79	TBD	TBD
Mid-valley Area of Chino Basin MWD	1-4-01-002-0	0.000000	0.000050	0.00	44,156.32	TBD	TBD
Bryant Annexation Area of Chino Basin MWD	1-4-01-003-0	0.000000	0.000050	0.00	39.38	TBD	TBD
North Perimeter No. 1 Annexation Area of Chino Basin MWD	1-4-01-004-0	0.000000	0.000050	0.00	19.70	TBD	TBD
Agency Totals:				0.00	74,750.19	TBD	TBD
County Totals:				0.00	74,750.19	TBD	TBD

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Included in MWD							
San Diego County							
San Diego County Water Authority							
Remainder of SDCWA +	1-5-01-999-9	0.000000	0.000050	0.00	308,639.18	TBD	TBD
Agency Totals:				0.00	308,639.18	TBD	TBD
County Totals:				0.00	308,639.18	TBD	TBD
Ventura County							
Calleguas Municipal Water District							
Remainder of Calleguas MWD	1-6-01-999-0	0.000000	0.000050	0.00	61,155.06	TBD	TBD
Agency Totals:				0.00	61,155.06	TBD	TBD
County Totals:				0.00	61,155.06	TBD	TBD
Incl/Excl Totals:				0.00	1,797,472.47	TBD	TBD

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Excluded from MWD							
Los Angeles County							
City of Los Angeles							
Alhambra Hills	2-1-04-001-0	0.000000	0.000000	0.00	0.00	TBD	TBD
Portion of Reorganization No. 85-2	2-1-04-002-0	0.000000	0.000050	0.00	3.25	TBD	TBD
Agency Totals:				0.00	3.25	TBD	TBD
Three Valleys Municipal Water District							
Exclusion From Three Valleys MWD-Azusa Reorg.	2-1-12-001-0	0.000000	0.000050	0.00	0.00	TBD	TBD
Agency Totals:				0.00	0.00	TBD	TBD
Central Basin Municipal Water District							
Exclusion from Central Basin MWD - Reorg No. 1-1998	2-1-14-001-0	0.000000	0.000050	0.00	0.00	TBD	TBD
Agency Totals:				0.00	0.00	TBD	TBD
Las Virgenes Municipal Water District							
Portion of Reog No. 85-2 Exclusion from Las Virgenes MWD	2-1-15-001-0	0.000000	0.000050	0.00	0.29	TBD	TBD
Agency Totals:				0.00	0.29	TBD	TBD
County Totals:				0.00	3.54	TBD	TBD
Riverside County							
Western Municipal Water District							
Exclusion from Original Area of Western MWD	2-3-02-001-0	0.000000	0.000050	0.00	0.00	TBD	TBD
Agency Totals:				0.00	0.00	TBD	TBD
County Totals:				0.00	0.00	TBD	TBD

Notes: (a) MWD Code-County-Agency-Area-Sub Area

Schedule B - Tax Rates and Amounts to be Derived from Respective Areas

for State Controller and MWD Board of Directors

Tax Levy System

Agency	Area (a)	Annex Rate Col. 1	Total Rate Col. 2	Annexation Levy Col. 3	Bond Levy Col. 4	SWC Levy Col. 5	Total Levy Col. 6
Excluded from MWD							
San Diego County							
San Diego County Water Authority							
Exclusion from Original Area of Ramona MWD	2-5-01-017-0	0.000000	0.000050	0.00	0.07	TBD	TBD
Exclusions From Ramona No.2 Annexation Area	2-5-01-030-0	0.000000	0.000050	0.00	1.04	TBD	TBD
Rainbow No.3 Annexation Area	2-5-01-041-0	0.000000	0.000050	0.00	1.95	TBD	TBD
Agency Totals:				0.00	3.05	TBD	TBD
County Totals:				0.00	3.05	TBD	TBD
Incl/Excl Totals:				0.00	6.59	TBD	TBD
Report Totals:				0.00	1,797,479.06	TBD	TBD