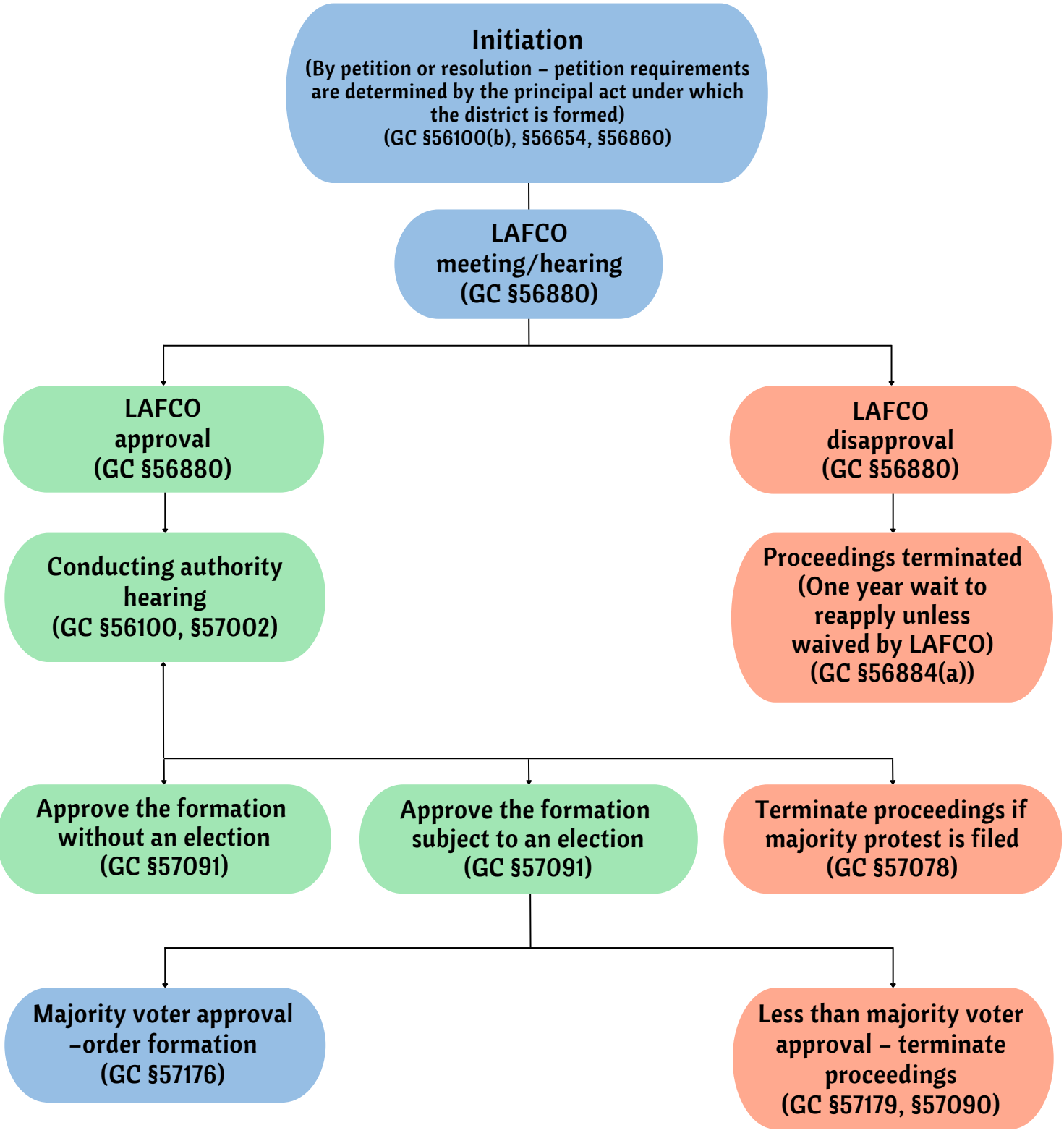
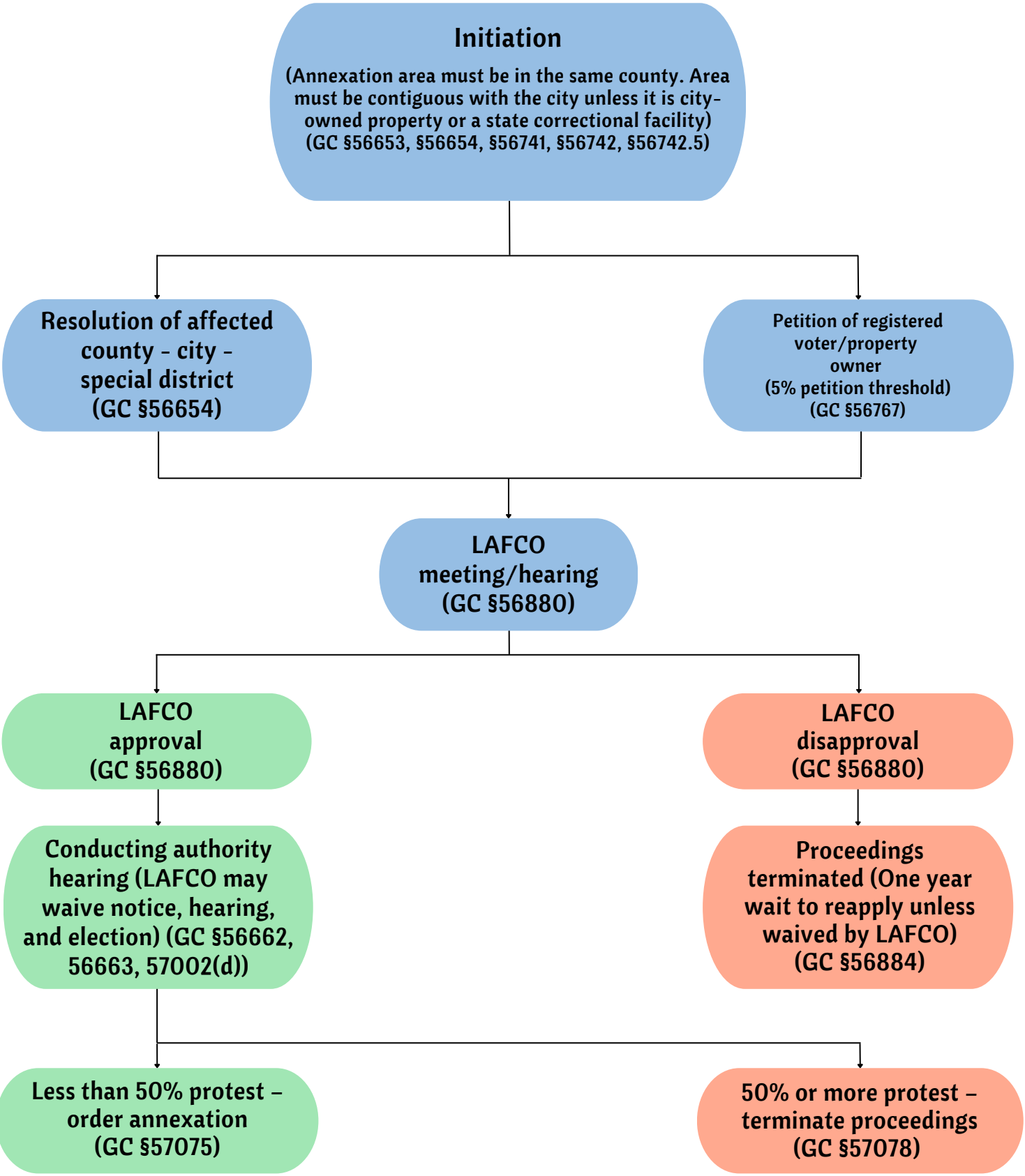
District Formation



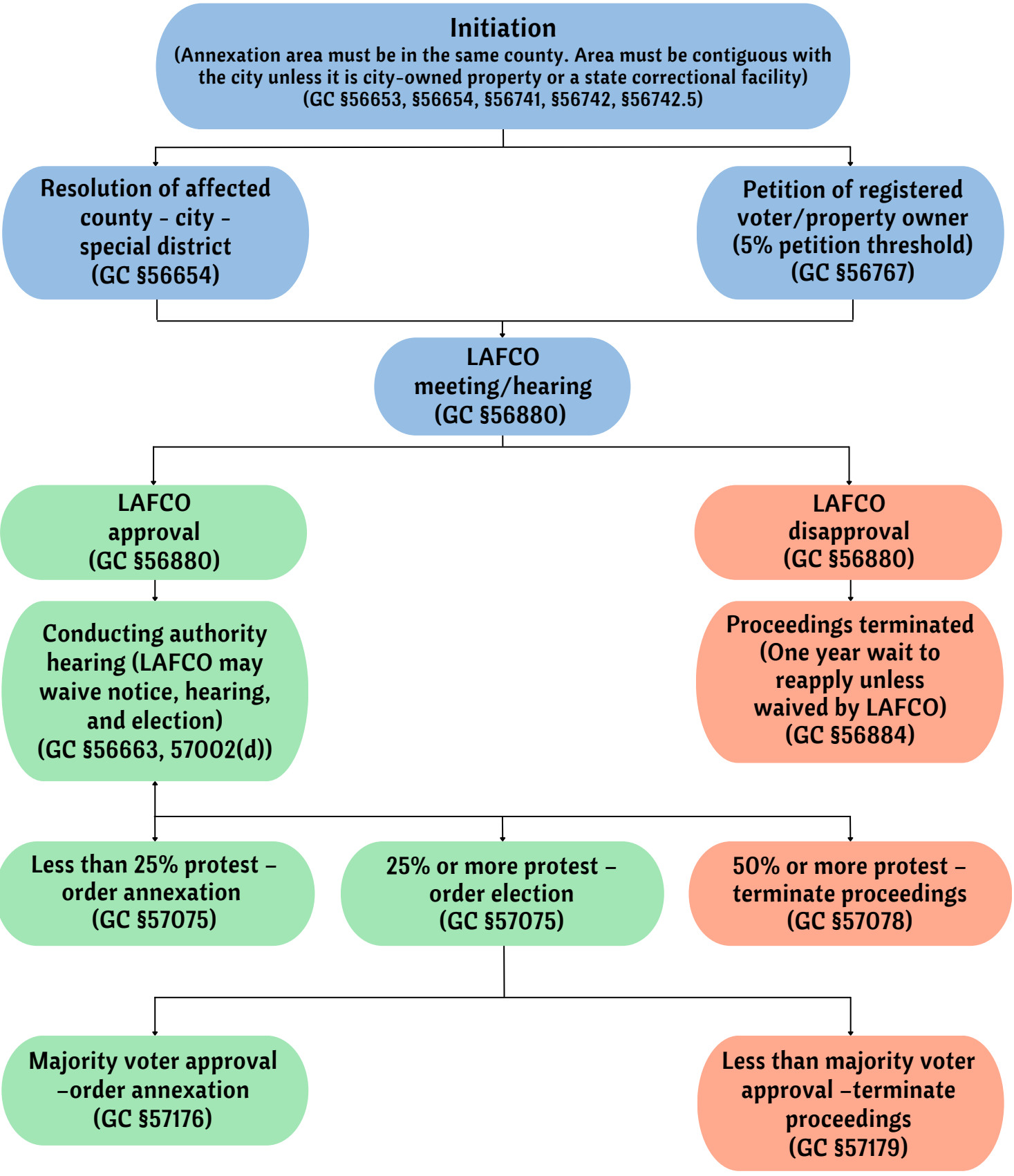
(Updated March, 2025)

Uninhabited City Annexation



(Updated March, 2025)

Inhabited City Annexation



(Updated March, 2025)

City Annexation
Disadvantaged Unincorporated Community Program

Inhabited City annexation/reorganization initiated by petition/resolution (GC §56033.5)

City annexation/reorganization initiated with a proposal area less than 10 acres, or initiated with a proposal area of 10 acres or greater that does not have a disadvantaged unincorporated community (DUC) located contiguous with the proposal area. (GC §56375(a)(8)(A))

No requirement for submittal of a second application to annex the contiguous DUC. (GC §56375(a)(8)(A))

City annexation initiated with a proposal area of 10 acres or greater that has a disadvantaged unincorporated community (DUC) located contiguous with the proposal area. (GC §56375(a)(8)(A))

Registered voters in contiguous DUC are surveyed per LAFCO specifications. Written evidence of survey results to be submitted to LAFCO. (GC §56375(a)(8)(B)(ii))

A majority of registered voters within contiguous DUC are opposed to annexation based on written evidence provided to LAFCO, or A prior application to annex the DUC has been made during the preceding five years. (GC §56375(a)(8)(B))

Requirement for second annexation proposal to annex the contiguous DUC is waived; the first annexation proposal may be considered by the Commission when ready for hearing. (GC §56375(a)(8)(B))

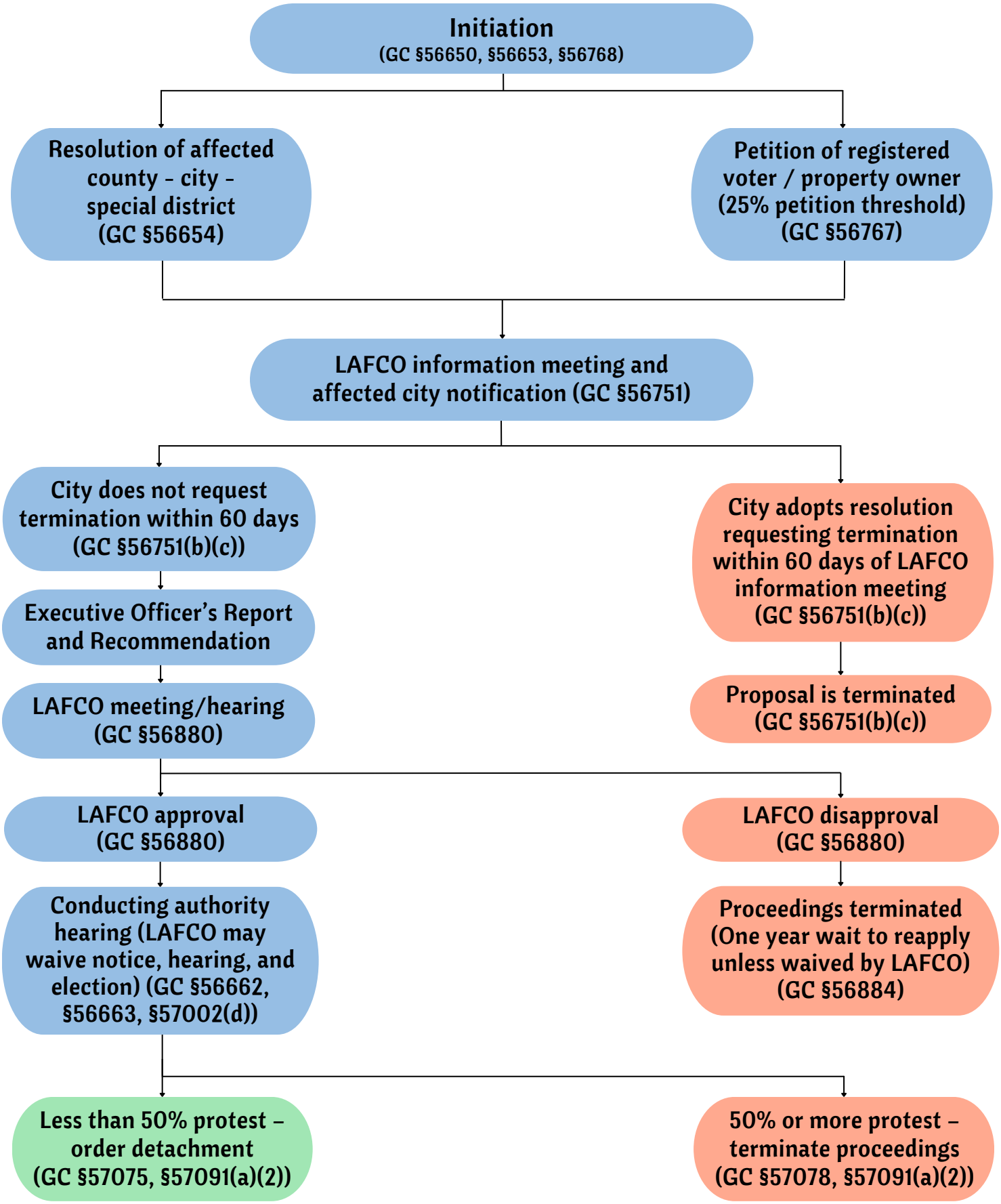
Written evidence not provided to LAFCO demonstrating that a majority of registered voters within contiguous DUC are opposed to annexation, or written evidence reflects a lack of a majority of registered voters in opposition. (GC §56375(a)(8)(B))

Second application to annex contiguous DUC is required. The first annexation proposal will be incomplete until the second annexation application has been filed with LAFCO. (GC §56375(a)(8)(B))

(Updated March, 2025)

Uninhabited City Detachment

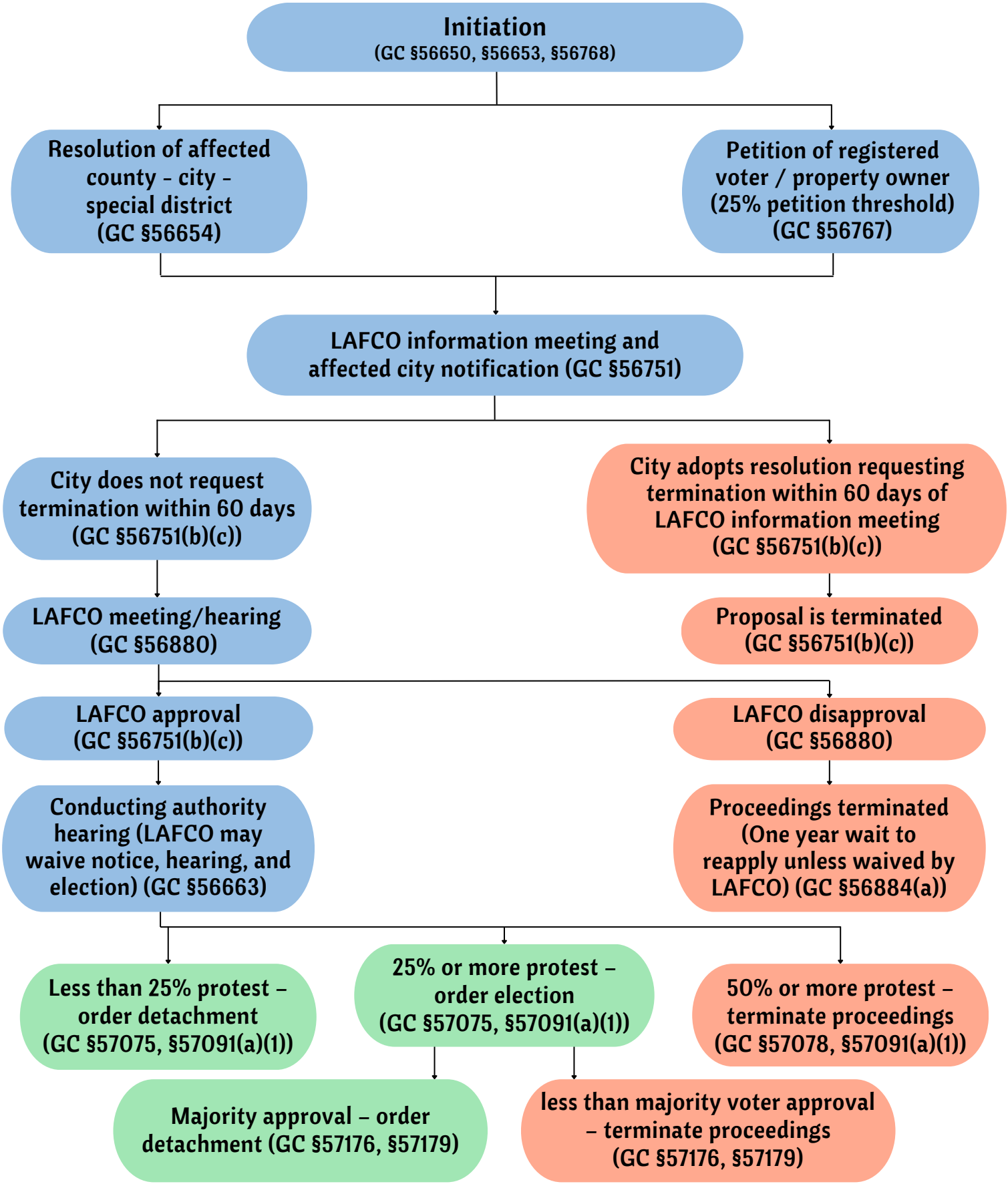
(other than special reorganization)



(Updated March, 2025)

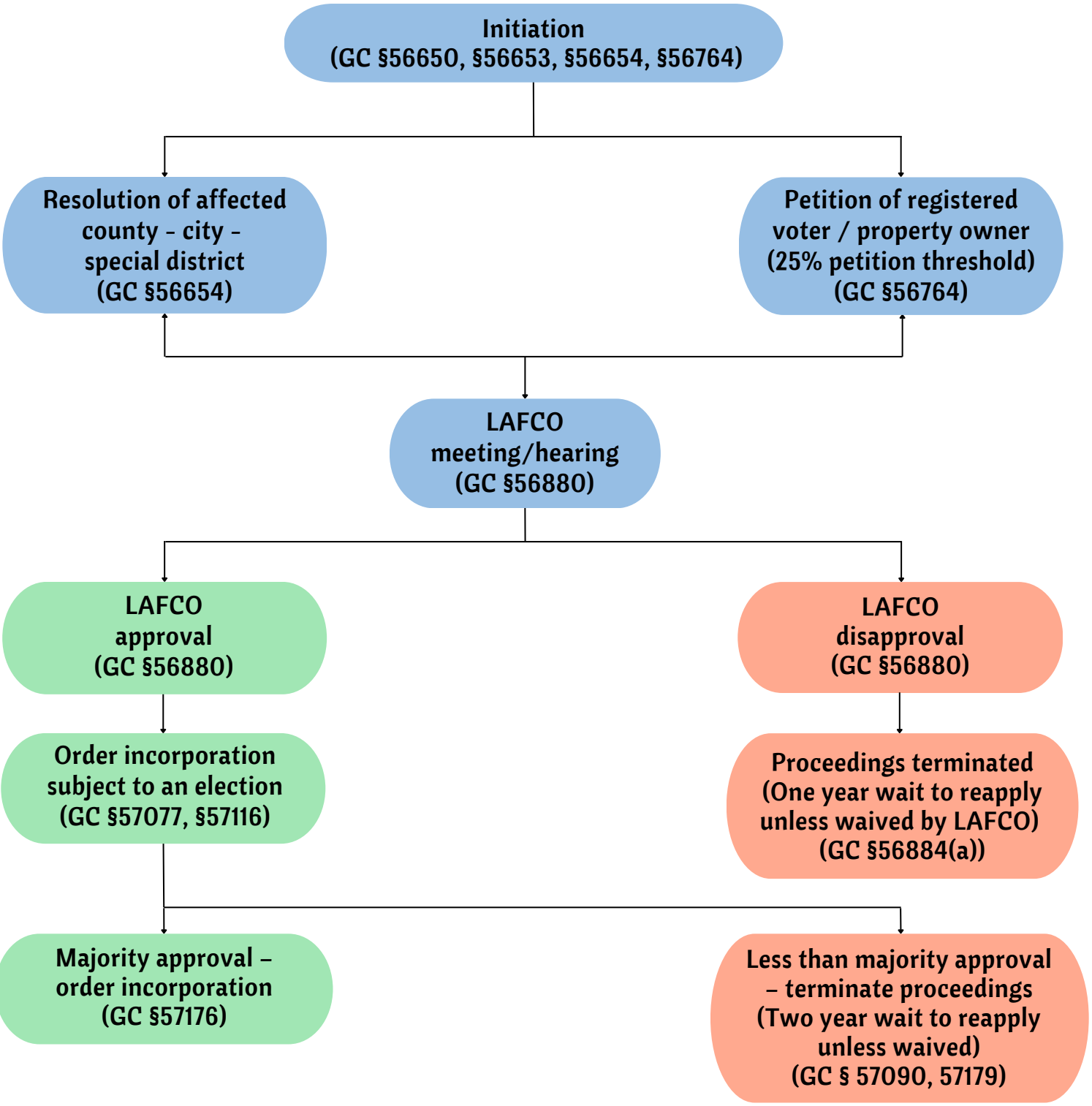
Inhabited City Detachment

(other than special reorganization)



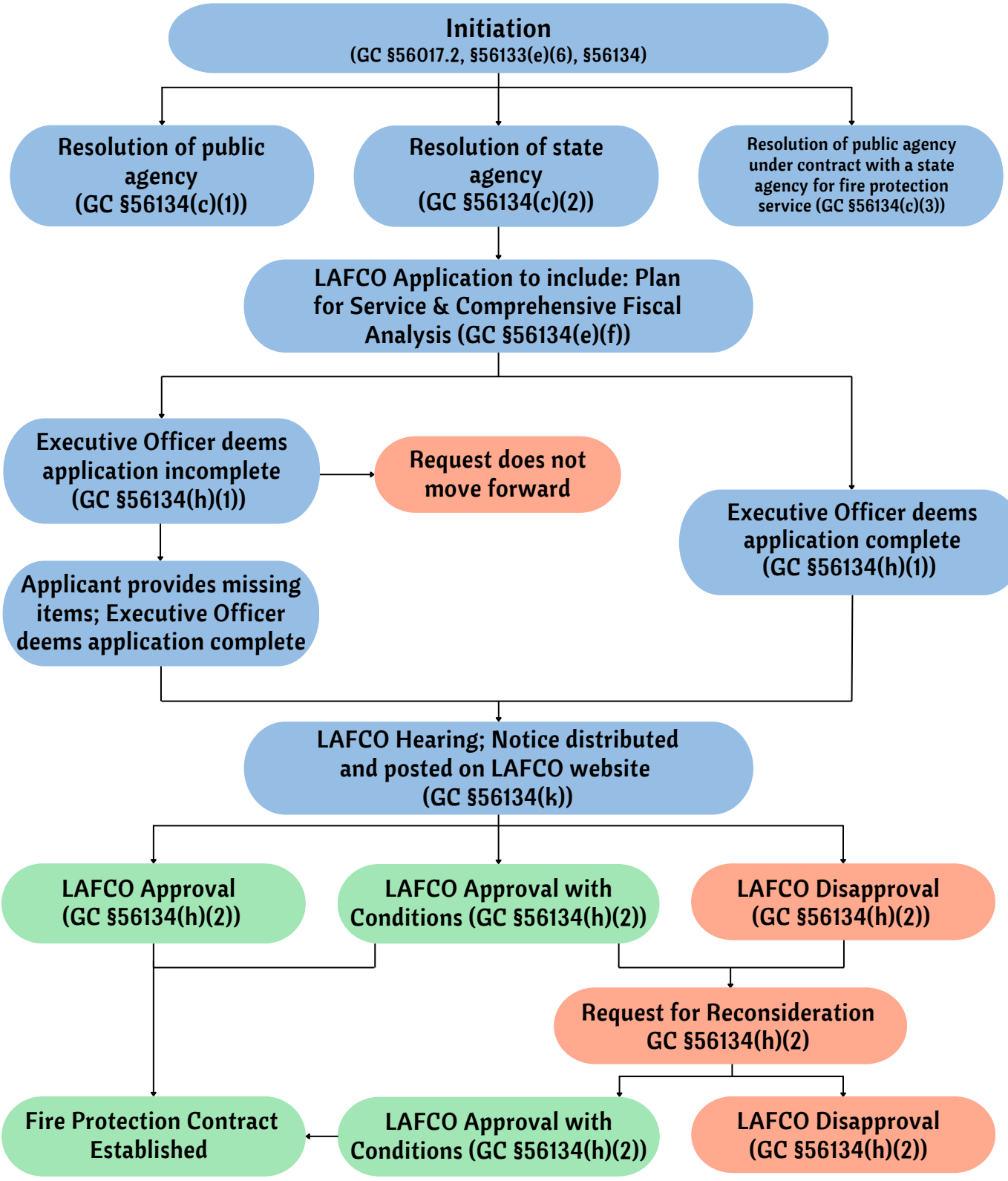
(Updated March, 2025)

City Incorporation or Disincorporation



(Updated March, 2025)

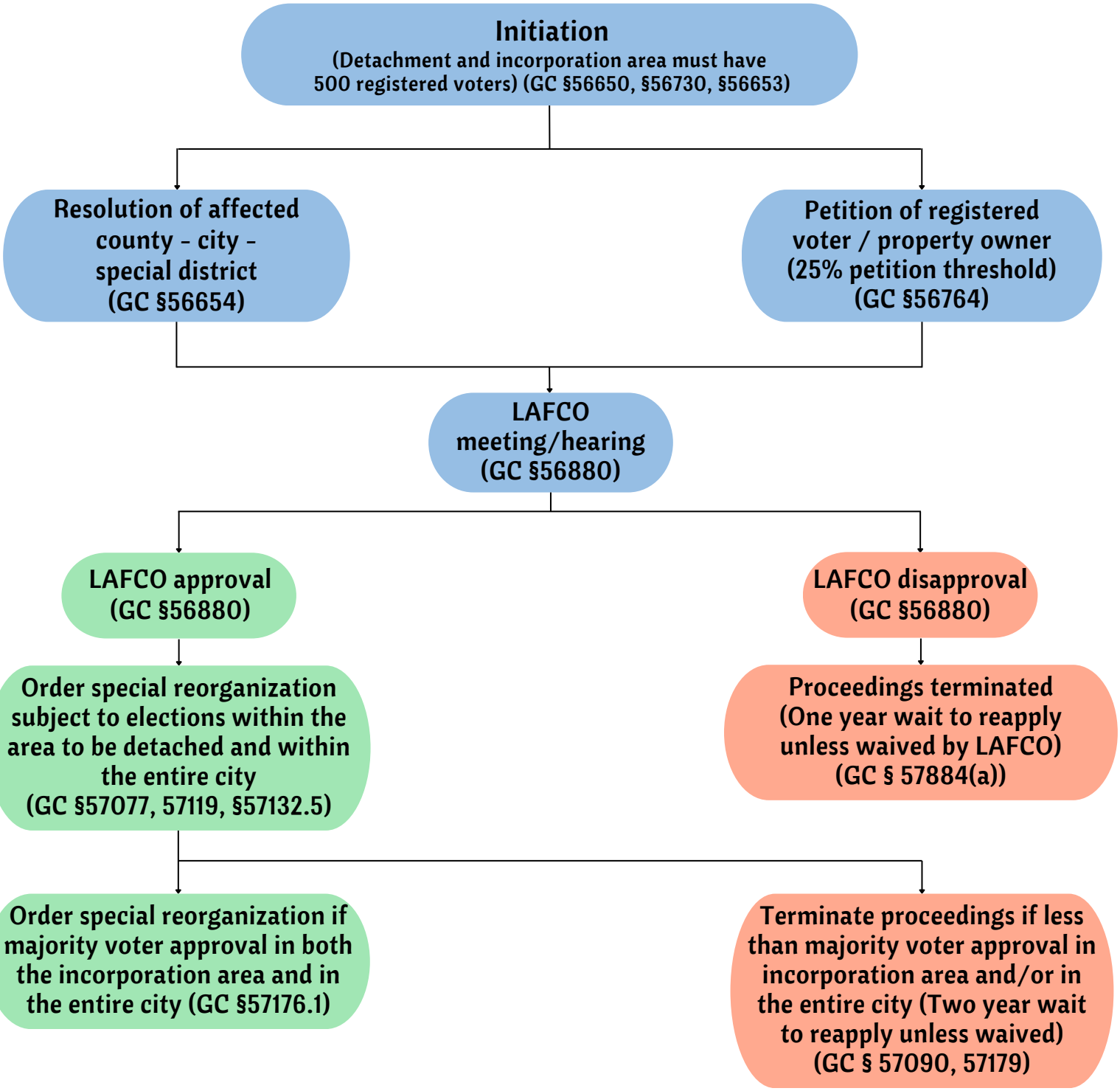
Fire Protection Contract Process



*Footnote - Prior to submission of a proposal requesting LAFCO consideration, the Commission encourages public agencies and service recipients to participate in a pre-application discussion with LAFCO staff. As part of the pre-application discussion, the Executive Officer shall determine whether the proposed fire protection contract or agreement is subject to or exempt from LAFCO purview. A Certificate of Exemption shall be issued by the Executive Officer, if the contract or agreement is exempt from LAFCO purview.

(Updated March, 2025)

Special Reorganization
(City Detachment and Incorporation)



(Updated March, 2025)

Property Tax Exchange Process (Annexations & Detachments)

Where there is no master tax sharing agreement in place per R&T 99(d)

LAFCO receives application

LAFCO Notice of Filing
EO shall provide Notice of Filing to County Assessor and Auditor (R&T 99(b))

Within 30 days of Notice of Filing Date

Assessor shall provide Auditor the assessed value of territory and the tax rate areas (R&T 99(b)(1)(A))

Auditor shall estimate: amount of property tax generated during current fiscal year; and property tax attributable to each agency per R&T 96.1 & 96.5 R&T 99(b)(1)(B) & 99(b)(2)

Assessor shall provide Auditor the assessed value of territory and the tax rate areas (R&T 99(b)(1)(A))

Within 45 days of Notice of Filing Date

AUDITOR'S LETTER
Auditor shall notify agencies of the amount of property tax revenue generated within the territory for the current fiscal year and allocation factors for each of the agencies in the territory (R&T 99(b)(3))

Local agencies negotiate amount of property tax revenue to be exchanged among local agencies (R&T 99(b)(4))

Within 60-90 days of Receiving Auditors' Letter

Local agencies reach agreement

LOCAL AGENCY RESOLUTIONS
Agencies adopt resolutions of property tax exchange and transmit them to LAFCO (R&T 99(b)(4))

LAFCO may issue Certificate of Filing (GC §56658(d)(1) & R&T99(b)(6))

If LAFCO amends proposal and upon request of affected agency, EO may allow 30 days for agencies to renegotiate (R&T 99(b)(7))

Within 30 days

Resolutions of property tax exchange are presented to LAFCO

Agencies do not reach agreement

Agencies fail to adopt resolutions of property tax exchange and LAFCO deems application incomplete (GC §56658(g) & R&T99(b)(6))

For City Annexations where there is no master agreement and agencies fail to adopt resolutions, section 99(e) is followed which provides for fiscal analysis, mediator, and arbitrator (R&T 99(b)(8) & 99(e))

*Note: There is no requirement to agree at end of process

No resolution / Proceedings automatically terminated

(Updated March, 2025)