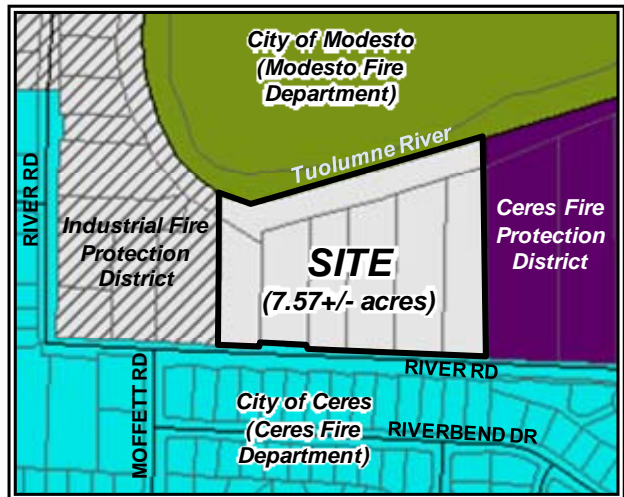


LAFCO APPLICATION NO. 2010-05  
RIVER ROAD REORGANIZATION TO THE  
CERES FIRE PROTECTION DISTRICT

**PROPOSAL**

This is a request to annex six parcels totaling 7.57 acres, located along the north side of River Road, to the Ceres Fire Protection District and simultaneously detach the area from the Industrial Fire Protection District. The request has been made by the Ceres Fire Protection District in order to formally correct a boundary discrepancy. (See detailed maps, Exhibit "A".)

1. Applicant: Ceres Fire Protection District
2. Property Owners: See Exhibit "B".
3. Location: North side of River Road, east of Moffett Road, just north of the City of Ceres and south of the Tuolumne River.
4. Parcels of Land Involved and Acreage: There are six whole parcels (Assessor Parcel Numbers 039-007-011, 012, 013, 014, 015, 016) included in the proposal.
5. Reason for Proposal: The Ceres Fire Protection District has long believed the subject parcels have been within its boundaries, however, there is no recorded documentation of the addition of the acreage to the District. This reorganization action would formally correct the discrepancy.



**ENVIRONMENTAL REVIEW**

The application is considered to be categorically exempt under the California Environmental Quality Act (CEQA), Class 20, Section 15320, as the reorganization will not change the geographical area in which previously existing powers are exercised. A Notice of Exemption has been prepared and is attached as Exhibit "C".

**FACTORS**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires several factors to be considered by a LAFCO when evaluating a proposal. The following discussion pertains to the identified factors:

- a. Population and Land Use. The area is considered to be uninhabited by State law, as it contains less than 12 registered voters. The subject territory has been zoned by the County as Rural Residential and falls within the Sphere of Influence of the City of Ceres. No changes to population or land use are expected to occur as a result of this reorganization.

**EXECUTIVE OFFICER'S AGENDA REPORT**  
**DECEMBER 1, 2010**  
**PAGE 2**

- b. Governmental Services and Controls: The reorganization of these parcels from the Industrial Fire Protection District (FPD) to Ceres FPD would bring no noticeable change in service level to these areas. The Industrial FPD currently contracts with the cities of Ceres and Modesto fire departments for fire services. The Ceres Fire Protection District also currently contracts with the City of Ceres Fire Department. Per the contract, the City of Ceres Fire Department would be responding to the area. The Ceres Fire Protection District, as applicant, has adopted Resolution No. 1-2010, supporting the reorganization of the proposed territory (Exhibit "D").

The Stanislaus County Auditor-Controller's office submitted a schedule of estimated tax revenues for the subject area (attached as Exhibit "E"). It shows direct assessments for the area of \$348.80 to the Industrial Fire Protection District.

- c. Effect of Proposal on Mutual Social and Economic Interests: There are no social or economic communities of interest as defined by the Commission in the area. The proposal is consistent with adopted Commission policies to encourage efficient and effective delivery of governmental services.
- d. Conformity with Plans: The proposal is consistent with adopted Commission policies for providing planned, orderly, and efficient patterns of urban development.
- e. Impact on Agricultural Lands: No impact.
- f. Definiteness and Certainty of Boundaries: The proposed boundary includes six whole Tax Assessor parcels adjacent to the existing boundary of the Ceres Fire Protection District. The 7.57 acres being detached from Industrial FPD constitutes approximately 0.38% of the District's total acreage.
- g. Consistency with General Plan(s), Regional Transportation Plans, and Specific Plans: The proposal is consistent with the Stanislaus County General Plan.
- h. Conformance with Spheres of Influence: The reorganization is consistent with the Spheres of Influence adopted by LAFCO in 2008 for both fire protection districts. The territory is also within the Sphere of Influence of the City of Ceres.
- i. Comments from Affected Agencies and Jurisdictions: All affected agencies and jurisdictions have been notified pursuant to State law requirements and the Commission adopted policies. The City of Ceres Fire Department (which currently provides service through contracts with both districts involved) responded stating that the proposal will not have an effect on the agency. To date, no other comments have been received.
- j. Ability to Serve Proposed Area: As discussed previously, since both Fire Districts have contracts for fire services, reorganization of these parcels from Industrial FPD to Ceres FPD would bring no noticeable change in service level to these areas.
- k. Water Supplies: The properties are currently served by private wells. The nearest water purveyor is the City of Ceres, just south of the project area.
- l. Regional Housing Needs: Not applicable.

- m. Landowner Comments: All of the landowners within the affected territory have consented to the reorganization. No other comments from landowners were received prior to the preparation of this report.
- n. Other Land Use Information: Not applicable.
- o. Environmental Justice: As defined by the Government Code, "environmental justice" means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services. Staff has determined that approval of the reorganization would not result in the unfair treatment of any person based on race, culture or income with respect to the provision of services within the proposal area.

**DISCUSSION**

Earlier this year, the Ceres Fire Protection District (FPD) requested clarification with regards to their boundary along the north side of River Road adjacent to the Industrial Fire Protection District. A discrepancy was noted with regards to six parcels believed to be within the Ceres FPD. LAFCO Staff, with the assistance of the State Board of Equalization, researched the history and boundaries of both the Industrial and Ceres FPDs. Although various maps and a legal description from 1997 showed the properties within the Ceres Fire Protection District, no recorded document was discovered that formally included them into the District. The following timeline summarizes events affecting the boundaries of both districts:

<i>Date</i>	<i>Records</i>
May 8, 1950	Industrial Fire Protection District established. (Subject area not included.)
1954 – 1956	Various annexations and detachments from Industrial FPD. Map dated 1955 appears to show area within Industrial FPD.
Mar. 12, 1963	Ceres Fire Protection District established. (Subject area not included.)
Sept. 24, 1963	Stanislaus LAFCO established.
1963 – present	Various detachments from both Districts due to city annexations.
Mar. 28, 1997	Legal description showing subject area within Ceres FPD. (Current maps, presumably drawn from this description, also show the area within Ceres FPD.)

} *No recorded action to include area in Ceres FPD*

In order to formally correct the boundary discrepancy, the Ceres Fire Protection District is requesting the Commission approve this reorganization.

**WAIVER OF CONDUCTING AUTHORITY PROCEEDINGS**

Government Code Section 56663(c) allows the Commission to waive conducting authority proceedings with regards to uninhabited areas entirely if both of the following apply:

1. All the owners of the land within the affected territory have given their written consent to the change of organization or reorganization.
2. No subject agency has submitted written opposition to a waiver of protest proceedings.

As the above two conditions have been met, conducting authority proceedings may be waived, following Commission's consideration of the proposal.

### **ALTERNATIVES FOR LAFCO ACTION**

After consideration of this report and any testimony or additional materials that are submitted, the Commission should consider choosing one of the following options:

- Option 1:** APPROVE the proposal, as submitted by the Ceres Fire Protection District.
- Option 2:** APPROVE the proposal with amendment(s).
- Option 3:** DENY the proposal without prejudice.
- Option 4:** CONTINUE this proposal to a future meeting (maximum 70 days) for additional information.

### **STAFF RECOMMENDATION**

**Approve Option 1.** Based on the information and discussion in this report, including evidence presented, it is recommended that the Commission adopt the attached Resolution No. 2010-17, considering the necessary environmental documentation and approving the proposal as requested by the Ceres Fire Protection District.

Respectfully submitted,



Sara Lytle-Pinhey  
Assistant Executive Officer

- Attachments:
- LAFCO Resolution 2010-17 (pg. 5)
  - Exhibit A – Maps (pg. 9)
  - Exhibit B – Property Owner Summary (pg. 13)
  - Exhibit C – Notice of Exemption (pg. 15)
  - Exhibit D – Ceres Fire Protection District Resolution No. 1-2010 (pg. 17)
  - Exhibit E – Stanislaus County Auditor-Controller's Estimated Tax Report (pg. 19)

**LAFCO Resolution No. 2010-17**



**DRAFT**

**STANISLAUS COUNTY LOCAL AGENCY  
FORMATION COMMISSION**

**RESOLUTION**

**DATE:** December 1, 2010

No. 2010-17

**SUBJECT:** LAFCO Application No. 2010-05 – River Road Reorganization to the Ceres Fire Protection District

On the motion of Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and approved by the following:

Ayes:           Commissioners:  
Noes:           Commissioners:  
Absent:         Commissioners:  
Ineligible:     Commissioners:

**THE FOLLOWING RESOLUTION WAS ADOPTED:**

**WHEREAS**, the Commission has considered the proposed River Road Reorganization to the Ceres Fire Protection District, a proposal to annex approximately 7.57 acres to the Ceres Fire Protection District and simultaneously detach the territory from the Industrial Fire Protection District;

**WHEREAS**, the purpose of the proposal is to formally correct a minor boundary discrepancy located north of River Road, just east of Moffett Road, in the Ceres area;

**WHEREAS**, at the time and in the form and manner provided by law, the Executive Officer has given notice of the December 1, 2010 public hearing by this Commission on this matter;

**WHEREAS**, all of the property owners within the proposed territory have consented to the reorganization;

**WHEREAS**, the territory is considered uninhabited as it contains less than 12 registered voters;

**WHEREAS**, the proposal is consistent with the existing LAFCO-adopted Spheres of Influence for each agency;

**WHEREAS**, the request is considered to be categorically exempt under the California Environmental Quality Act (CEQA), Class 20, Section 15320, as the reorganization will not change the geographical area in which previously existing powers are exercised;

**WHEREAS**, the Commission has, in evaluating the proposal, considered the report submitted by the Executive Officer, the factors set forth in Government Code Section 56668, and testimony and evidence presented at the meeting held on December 1, 2010.



**NOW, THEREFORE, BE IT RESOLVED** that the Commission:

1. Determines that: (a) approval of the proposal is consistent with all applicable spheres of influence, overall Commission policies and the local general plans; (b) there are less than twelve (12) registered voters within the territory and it is considered uninhabited; (c) all the owners of land within the subject territory have given their written consent to the annexation; and (d) no subject agencies have submitted written protest to a waiver of protest proceedings.
2. Approves the proposal subject to the following terms and conditions:
  - a. The applicant shall pay State Board of Equalization fees, pursuant to Government Code Section 54902.5.
  - b. The applicant agrees to defend, hold harmless and indemnify LAFCO and/or its agents, officers and employees from any claim, action or proceeding brought against any of them, the purpose of which is to attack, set aside, void or annul LAFCO's action on a proposal or any action relating to or arising out of such approval, and provide for the reimbursement or assumption of all legal costs in connection with that approval.
  - c. The effective date of the reorganization shall be the date of recordation of the Certificate of Completion.
  - d. The application submitted has been processed as a reorganization consisting of the annexation of the subject territory to the Ceres Fire Protection District and detachment from the Industrial Fire Protection District.
3. Designates the proposal as the "River Road Reorganization to the Ceres Fire Protection District".
4. Pursuant to Government Code Section 56663(c), waives the conducting authority proceedings and orders the reorganization, subject to the requirements of Government Code Section 57000 et seq.
5. Authorizes and directs the Executive Officer to prepare and execute a Certificate of Completion in accordance with Government Code Section 57200 et seq, upon receipt of a map and legal description prepared pursuant to the requirements of the State Board of Equalization and accepted to form by the Executive Officer, subject to the specified terms and conditions.

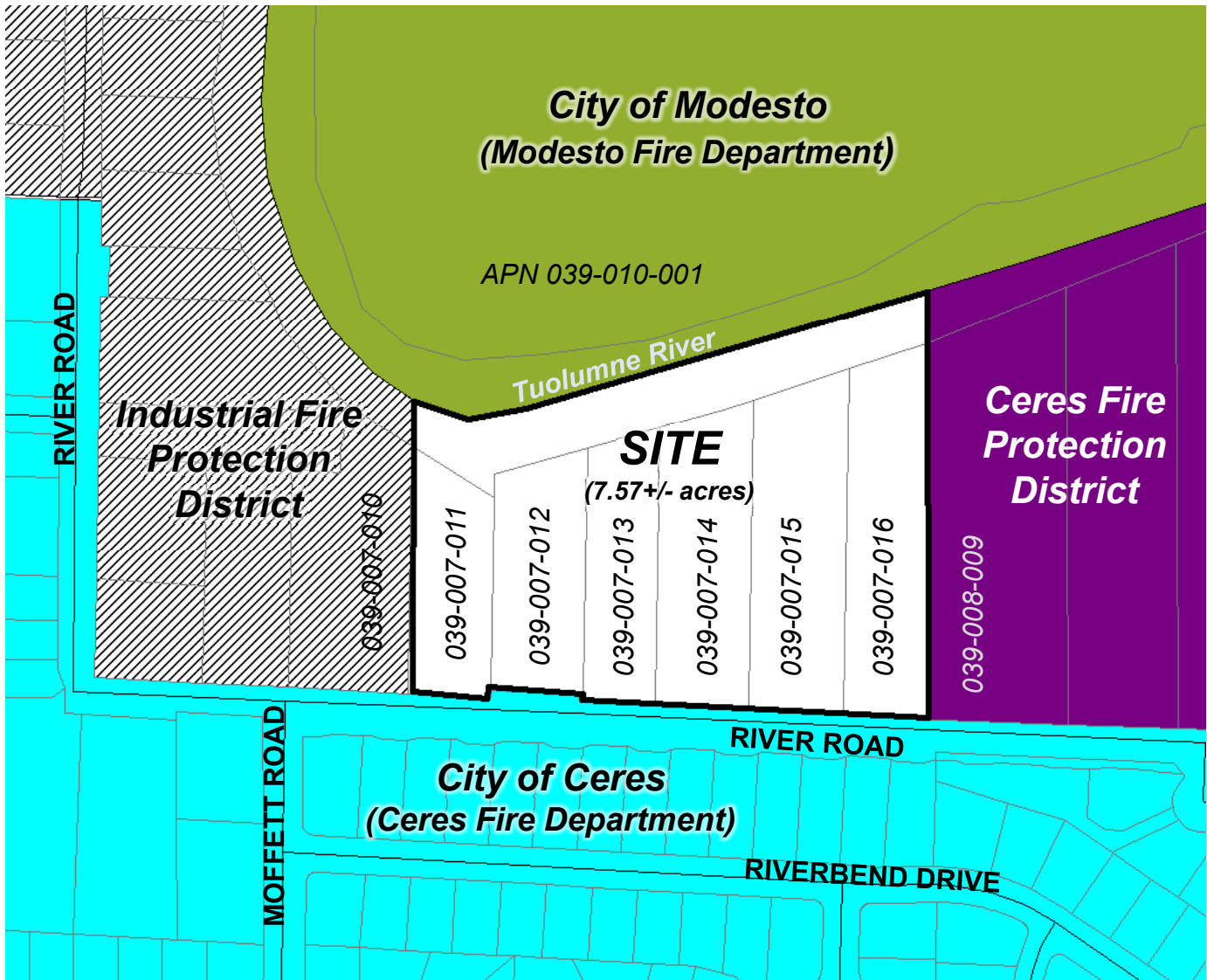
**ATTEST:**




\_\_\_\_\_  
Marjorie Blom  
Executive Officer

# **EXHIBIT A**

## **Maps**

LAFCO APPLICATION NO. 2010-05  
**RIVER ROAD REORGANIZATION TO THE  
 CERES FIRE PROTECTION DISTRICT  
 VICINITY MAP**



-  = Site (7.57+/- acres)  
*Proposed Annexation to Ceres Fire Protection District,  
 Detachment from Industrial Fire Protection District*
-  = Ceres Fire Protection District
-  = Industrial Fire Protection District



**EXHIBIT "A"**  
**River Road Reorganization to the Ceres Fire Protection District**

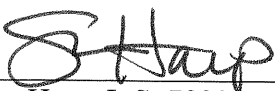
A portion of the north half of Section 2, Township 4 South, Range 9 East, Mount Diablo Base and Meridian, situate in the County of Stanislaus, State of California, more particularly described as follows:

Commencing at the intersection of the northerly prolongation of the centerline of Moffett Road with the northerly line of River Road, said northerly line being 20.00 feet north of and parallel with the centerline of said River Road;

- 1) thence along said northerly line of River Road, South 87°26'15" East, a distance of 174.03 feet to the southwest corner of the property conveyed to Harlan E. Smith and Judith L. Smith by deed recorded June 19, 2008 as Document Number 0066160, Stanislaus County Records and the **Point of Beginning**;
- 2) thence along the west line of said Smith property and its northerly prolongation, North 00°52'15" East, a distance of 407 feet, more or less to the center of the Tuolumne River;
- 3) thence southeasterly and northeasterly along the center of said Tuolumne River, a distance of 740 feet, more or less to the northerly prolongation of the west line of Parcel 1 as shown on map recorded in Book 53 of Parcel Maps, Page 95, Stanislaus County Records;
- 4) thence along said prolongation and the said westerly line of Parcel 1, South 00°12'38" East, a distance of 577 feet, more or less to the northerly line of said River Road;
- 5) thence along a line that lies 20.00 feet northerly of and parallel with the centerline of said River Road, North 87°26'15" West, a distance of 475.47 feet to the southwest corner of the property conveyed to Marcus Jamal Fields and Leslie Fields by deed recorded June 10, 2004 as Document Number 0091759, Stanislaus County Records;
- 6) thence along the west line of said Fields property, North 00°52'15" East, a distance of 10.00 feet;
- 7) thence along the northerly line of said River Road, said northerly line being 30.00 feet northerly of and parallel with said centerline of River Road, North 87°26'15" West, a distance of 125.05 feet to the east line of said Smith property;
- 8) thence along said east line of Smith property South 00°52'15" West, a distance of 10.00 feet;
- 9) thence along northerly line of said River Road, said northerly line being 20.00 feet northerly of and parallel with said centerline of River Road, North 87°26'15" West, a distance of 118.67 feet to the point of beginning.

Containing 7.57 acres, more or less.



 10-14-2010  
Sean Harp, L.S. 7823                      Date  
License Expires: 12/31/2011

CITY OF MODESTO  
 (MODESTO FIRE DEPARTMENT)

③  
 CENTER OF RIVER  
 TUOLUMNE RIVER

④  
 CERES FIRE PROTECTION DISTRICT  
 PARCEL 1 (53-PM-95)  
 A.P.N. 039-008-009

A.P.N. 039-007-016

A.P.N. 039-007-015

+/- 7.57 ACRES

A.P.N. 039-007-014

⑥  
 A.P.N. 039-007-013  
 FIELDS (DOC NO. 2004-0091759)

A.P.N. 039-007-012

⑨  
 SMITH (DOC NO. 2008-0066160)  
 A.P.N. 039-007-011

INDUSTRIAL FIRE  
 PROTECTION DISTRICT

①  
 A.P.N. 039-007-010

A.P.N. 039-007-009

A.P.N. 039-007-007

A.P.N. 039-007-008

RIVER ROAD

P.O.C.

20'

②

⑧

30'

⑦

30'

⑤

20'

30'

④

30'

RIVER ROAD

P.O.B.

MOFFETT ROAD

CITY OF CERES  
 (CERES FIRE DEPARTMENT)

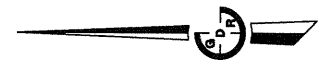
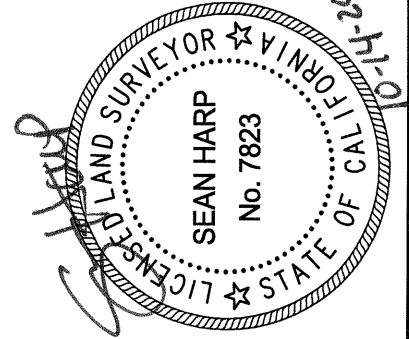
LEGEND

--- EXISTING FIRE PROTECTION DISTRICT BOUNDARY

— AREA TO BE ANNEXED TO THE CERES FIRE PROTECTION DISTRICT AND DETACHED FROM THE INDUSTRIAL FIRE PROTECTION DISTRICT

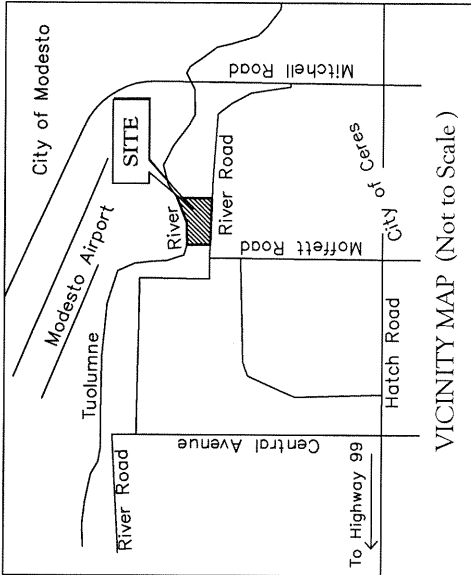
**RIVER ROAD REORGANIZATION TO THE  
 CERES FIRE PROTECTION DISTRICT**

A PORTION OF THE NORTH 1/2 OF SECTION 2,  
 TOWNSHIP 4 SOUTH, RANGE 9 EAST, M.D.M.  
 STANISLAUS COUNTY, CALIFORNIA



SCALE: 1" = 150'

LINE	BEARING	LENGTH
1	S 87°26'15" E	174.03'
2	N 00°52'15" E	±407'
3	Center of River	±740'
4	S 00°12'38" E	±577'
5	N 87°26'15" W	475.47'
6	N 00°52'15" E	10.00'
7	N 87°26'15" W	125.05'
8	S 00°52'15" W	10.00'
9	N 87°26'15" W	118.67'



**EXHIBIT B**

**Property Owner Summary**

**LAFCO Application No. 2010-05  
River Road Reorganization to the Ceres Fire Protection District**

**PROPERTY OWNER SUMMARY**

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<b>APN</b>	<b>Property Owner(s)</b>	<b>Site Address</b>	<b>Est. Acreage</b>	<b>Consent?</b>
<b>039-007-011</b>	Harlan & Judith Smith	2621 River Road	0.74ac	Yes
<b>039-007-012</b>	Diane Battilana	2633 River Road	0.95ac	Yes
<b>039-007-013</b>	Leslie Fields	2637 River Road	0.84ac	Yes
<b>039-007-014</b>	Leonard Revelli & Stephen Weaver	2643 River Road	1.12ac	Yes
<b>039-007-015</b>	Brenda Calhoun	2701 River Road	1.28ac	Yes
<b>039-007-016</b>	Neal & Myrna Wilhite	2705 River Road	1.21ac	Yes

---

**EXHIBIT C**

**Notice of Exemption**

## NOTICE OF EXEMPTION

**TO:** Lee Lundrigan – County Clerk-Recorder  
1021 "I" Street  
Modesto, CA 95354

**FROM:** Stanislaus LAFCO  
1010 Tenth Street, 3<sup>rd</sup> Floor  
Modesto, CA 95354  
(209) 525-7660

**TITLE: RIVER ROAD REORGANIZATION TO THE CERES FIRE PROTECTION DISTRICT  
(LAFCO APPLICATION NO. 2010-05)**

**DESCRIPTION:** A request to annex 7.57+/- acres to the Ceres Fire Protection District and simultaneously detach the area from the Industrial Fire Protection District. The reorganization is being requested in order to formally correct a minor boundary discrepancy. The area consists of six parcels located along the north side of River Road, east of Moffett Road, in an unincorporated area north of the City of Ceres (otherwise identified as Assessor's Parcel Numbers: 039-007-011, -012, -013, -014, -015, and -016).

**PUBLIC AGENCY APPROVING PROJECT:** The Stanislaus Local Agency Formation Commission (LAFCO) is the public agency approving the project. The date of the LAFCO hearing on this proposal is scheduled for December 1, 2010.

**CONTACT PERSON:** Sara Lytle-Pinhey, Assistant Executive Officer, (209) 525-7660.

**ENVIRONMENTAL DETERMINATION:** The purpose of the environmental review process is to provide information about the environmental effects of the actions and decisions made by LAFCO and to comply with the California Environmental Quality Act (CEQA). In this case it has been determined that this project is exempt from CEQA pursuant to Class 20, §15320 of the State Guidelines (Changes in Organization of Local Agencies).

**REASONS FOR EXEMPTION:** It has been determined with certainty that there is no possibility that the project may have a significant effect on the environment and therefore it is found to be exempt from CEQA pursuant to Class 20 §15320 of the State Guidelines. The proposed reorganization will not change the geographical area in which previously existing powers are exercised, nor does it involve, authorize or permit the siting or construction of any facilities associated with either district.

Signature: *Sara Lytle-Pinhey*  
Name & Title: Sara Lytle-Pinhey  
Assistant Executive Officer

Date: 10/1/2010

**EXHIBIT D**

**Ceres Fire Protection District  
Resolution No. 1-2010**

Ceres Fire Protection District - Board Resolution #1 - 2010

July 15, 2010

Title: Resolution requesting Stanislaus County Assessor's Office to change tax collection and assignment of Fire District taxes for parcels designated as:

- 039-007-011
- 039-007-012
- 039-007-013
- 039-007-014
- 039-007-015
- 039-007-016

Whereas:

Taxes for the above parcels have been collected by Stanislaus County and forwarded to the Industrial Fire Protection District when, in fact, the above parcels have historically been within the boundaries of the Ceres Fire Protection District as documented by Stanislaus County LAFCO office; and

Whereas,

The Ceres Fire Protection District does not request compensation for the taxes collected and forwarded to the Industrial Fire Protection District for past years. The Ceres Fire Protection District does respectfully request that this error be corrected and such property taxes in the future be collected and forwarded to the District in which the parcels are located, i.e., Ceres Fire Protection District.

Now, therefore,

Be it resolved by the Board of Directors of the Ceres Fire Protection District as follows: that action be taken by the Stanislaus Local Agency Formation Commission, the Stanislaus County Assessor's Office and other appropriate Stanislaus County Agencies to undertake correction of this inappropriate allocation of Fire District tax assessments which should be directed to the Ceres Fire Protection District. Such action would correct the existing inappropriate allocation of the above Fire District taxes.

Attachments:

- LAFCO Legal Description of the Ceres Fire Protection Boundaries.
- LAFCO Map showing Identification and Location of the 6 Parcels in question.

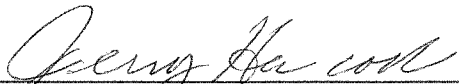
Motion Made to Approve the Resolution by:

---

Ayes:   3  

Noes:   0  

Adopted: July 15, 2010  
Ceres California

  
 \_\_\_\_\_  
 Board Chairman, Jerry Hancock

  
 \_\_\_\_\_  
 Bob Rensted

  
 \_\_\_\_\_  
 Harlan Smith

**EXHIBIT E**

**Stanislaus County Auditor-Controller's  
Estimated Tax Report**

STANISLAUS COUNTY  
 AUDITOR-CONTROLLER'S OFFICE  
 PROPERTY TAXES AND ASSESSMENTS DIVISION  
 ESTIMATED TAX REVENUES FOR 2010/2011 FROM SUBJECT AREA

LAFCO Application No. 2010-05 - River Road Reorganization to the Ceres Fire Protection District

Subject Parcels and Valuations.

APN	Land	Improvements	Personal	Exemptions	Net	Homeowners	Gross
039-007-011-000	36,452	62,289		7,000	91,741	7,000	98,741
039-007-012-000	144,000	176,000		7,000	313,000	7,000	320,000
039-007-013-000	128,500	97,000		7,000	218,500	7,000	225,500
039-007-014-000	175,000				175,000		175,000
039-007-015-000	135,547	199,074			334,621		334,621
039-007-016-000	36,452	64,479		7,000	93,931	7,000	100,931
	655,951	598,842	0	28,000	1,226,793	28,000	1,254,793

TRA: 056-026

20

SUBJECT PARCELS ASSESSED VALUATION 1,254,793  
 TRA ASSESSED VALUATION 11,621,071  
 PERCENTAGE OF SUBJECT PARCELS TO TRA VALUES 0.107975676

AGENCY	ALLOCATION PERCENTAGE	TOTAL TRA ALLOCATION	SUBJECT AREA PERCENT	SUBJECT AREA ALLOCATION	ERAF CONTRIBUTION	NET SUBJECT ALLOCATION	DIRECT ASSESSMENTS	TOTAL TAX REVENUES
COUNTY-GENERAL	0.288575	32,005.36	0.107975676	3,455.80	(1,897.93)	1,557.87		1,557.87
CO SUPT OF SCHOOLS	0.004670	517.92	0.107975676	55.92		55.92		55.92
COUNTY FIRE SERVICE	0.006743	747.89	0.107975676	80.75	(5.84)	74.91		74.91
INDUSTRIAL FIRE	0.064182	7,118.28	0.107975676	768.60	(57.07)	711.53	348.80	1,060.33
TURLOCK MOSQUITO ABATEMENT	0.013498	1,497.00	0.107975676	161.64	(26.07)	135.57		135.57
CERES UNIFIED - GEN	0.470532	52,186.02	0.107975676	5,634.82		5,634.82		5,634.82
YOSEMITY COMMUNITY COLLEGE DIST	0.084557	9,378.14	0.107975676	1,012.61		1,012.61		1,012.61
COUNTY SCHOOL SERVICE FUND	0.032770	3,634.49	0.107975676	392.44		392.44		392.44
SCHOOLS-EQUALIZATION AID	0.021969	2,436.51	0.107975676	263.08		263.08		263.08
SCHOOLS-TUITION	0.012504	1,386.85	0.107975676	149.75		149.75		149.75
EDUCATION REVENUE AUGMENTION FUND	0.000000	0.00	0.107975676	0.00	1,986.91	1,986.91		1,986.91
<b>TOTAL ESTIMATED PROPERTY TAX REVENUES</b>	<b>1.000000</b>	<b>110,908.46</b>		<b>11,975.41</b>	<b>0.00</b>	<b>11,975.41</b>	<b>348.80</b>	<b>12,324.21</b>

K:\AC\EXCEL\PROPERTY TAX DIVISION\R and T CODE SECTION 99 JURISDICTIONAL CHANGE WORKSHEETS\LAFCO APPLICATION 2010-05.XLS