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**PLANNING AND NATURAL  
RESOURCES DEPARTMENT**

Planning  
Community Development  
Administrative Operations

July 10, 2020

File: Oil and Gas Permitting

**RE: Report – Kern County Oil and Gas Property Tax Revenue (2018-2019)  
Analysis: County, Cities, Schools and Special Districts (July 8, 2020)**

Dear Interested Party:

Enclosed please find a report that details the property tax revenue from Oil and Gas for the 2018-2019 tax rolls broken out by county, cities, schools and special districts. The report includes boundary maps for those entities that correspond to the tax rolls along with a chart for each entity showing the amount of property tax revenue lost through the incremental reduction of Oil and Gas Assessed Valuation.

This report was initiated by the Kern County Board of Supervisors and was prepared in collaboration with the Kern County Administrative Office (CAO), Assessor and Treasurer and Tax Collector. It was prepared to show the importance of the continued operation of the Oil and Gas industry in Kern County for revenues used for general government services and the activities of special districts and schools.

The contribution for fiscal year 2018-2019 of over \$ 80 million for the County funds, over \$103 million for School Districts and over \$12 million for Special Districts for a total of over \$ 197 million reflects the realities of our economic base.

Contrary to the representations of anti-oil advocacy groups, the replacement of this property tax revenue cannot be accomplished with commercial scale solar (which has a legislative exemption from property tax reassessment for the real value of the project ), or new wind, (which is limited for areas by military airspace and California condors).

The current projection is for a decline of 40% in the January 2021 assessment. A conservative estimate, based on current e-commerce facilities that have located in unincorporated Kern County, calculates that over 66 new e-commerce processing facilities would have to begin operation in the same fiscal year to replace just that lost revenue of over \$ 24 million to the county general and fire fund alone. Such operations would not replace the school district or special district funding as they are location specific and do not occupy the large areas that oil and gas reserves do. And the e-commerce would decline in value through each passing year for the amortization of the facilities.

If you have questions regarding this report please send me an email at [Loreleio@kerncounty.com](mailto:Loreleio@kerncounty.com) and I will have the best person respond to answer your question. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lorelei H. Oviatt".

Lorelei H. Oviatt, AICP, Director  
Kern County Planning and Natural Resources Department

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**KERN COUNTY OIL AND GAS PROPERTY TAX REVENUE (2018-2019)**

**ANALYSIS: COUNTY, CITIES, SCHOOLS AND SPECIAL DISTRICTS**

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**July 8, 2020**

*Prepared for:*

**KERN COUNTY PLANNING AND NATURAL RESOURCES DEPARTMENT  
AND  
KERN COUNTY ADMINISTRATIVE OFFICE**

*Prepared by:*

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# 1. Introduction

## Background

The Natelson Dale Group, Inc. (TNDG) was retained by the Kern County Planning and Natural Resources Department to quantify the contribution that the Oil and Gas industry (“Oil & Gas”) makes to the property tax base in Kern County. Given the longstanding importance of this industry in the local economy, the Kern County Assessor’s Office maintains a separate property tax roll (“Roll 2”) specific to Oil & Gas parcels. TNDG’s study focuses strictly on Roll 2 assessed valuation and associated annual property tax revenues. All data used in the analysis are for Fiscal Year (FY) 2018-2019.

The study includes the following major components/steps:

1. It provides a baseline “snapshot” of Roll 2 property tax revenues for FY 2018-2019. In particular, the analysis calculates the amounts of Roll 2 property tax revenue that accrued to each affected jurisdiction (i.e., County General Fund, County Fire Fund, city General Fund, school district or special district) during FY 2018-2019.
2. It then places the Roll 2 estimates into context by comparing them to total property tax revenues (i.e., from all property types – not just Oil & Gas) and also to overall General Fund revenues (i.e., from all revenue sources) for each jurisdiction.
3. Based on the first two steps, the study provides estimates of the overall local government budget impacts that would result from potential future reductions in Oil & Gas assessed valuations (due to market-driven fluctuations in oil prices and/or foreseeable regulatory constraints on Oil & Gas operations in California). To illustrate these potential impacts, the study evaluates possible future “step-downs” in Roll 2 assessed values. Specifically, the analysis considers the following incremental reductions in Roll 2 values: 10%, 25%, 40%, 50%, 75% and 100% (with the 100% reduction corresponding to the theoretical elimination of all Oil & Gas activity in Kern County).

With respect to the “step-down” calculations in Step 3, TNDG’s analysis does not: (a) evaluate the probability of different reductions in assessed value or (b) forecast the timeframes over which such impacts might occur. However, ***particular attention is given to the potential for a 40% reduction in Roll 2 values, since current County of Kern budget forecasts anticipate a 40% reduction in Roll 2 valuations between January 2020 and January 2021.***

## Scope of Study and Organization of Report

As noted above, this study focuses strictly on Oil & Gas-related property tax revenues. Although Roll 2 property tax revenues are critically important from a local fiscal perspective, it should be emphasized that these tax revenues represent only a portion of the Oil & Gas industry’s overall contribution to the Kern County economy. This study does not address other economic contributions such as direct and indirect employment and household income generation; local business revenue; and other (non-property tax) fiscal revenue such as sales taxes. As such, the estimates provided in this report should be regarded as very focused and conservative estimates of the industry’s overall economic impact in Kern County.

The remainder of this report is organized as follows:

- Chapter 2 provides an **Executive Summary** of the study findings.
- Chapter 3 summarizes the potential impacts of **property tax losses to the County** General and Fire Funds.
- Chapter 4 summarizes the potential impacts of **property tax losses to the General Funds of cities** that receive Oil & Gas related property tax revenue.
- Chapter 5 summarizes the potential impacts of **property tax losses to school districts** that receive Oil & Gas related property tax revenue.
- Chapter 6 summarizes the potential impacts of **property tax losses to special districts** that receive Oil & Gas related property tax revenue.
- Chapter 7 provides documentation of the **methodology and data sources** used for the analysis.
- Appendix A shows the breakdown of each jurisdiction's Roll 2 property tax revenues in terms of the **components of Oil & Gas-related assessed valuation** (i.e., minerals, associated land, and improvements such as oil wells and field equipment).
- Appendices B through D provide **maps that show the boundaries of each taxing entity** relative to the distribution of Oil & Gas assessed valuation throughout oil-extraction areas of Kern County.

In addition to the County General and Fire Funds, all cities, school districts and special districts that receive Roll 2 property tax revenue are included in the analysis. Given the geographic distribution of local oil extraction, Roll 2 valuation is predominantly concentrated in the Central Valley portion of Kern County. However, some jurisdictions in Eastern Kern County are included in Roll 2 and therefore receive Oil & Gas related property tax income. Although the amounts of Roll 2 income received by these outlying jurisdictions are generally very small, they have been included in the summary tables in the interest of providing summary tables that sum to countywide control totals.

## 2. Executive Summary

This chapter provides an abbreviated summary of the major findings of the study.

### Oil & Gas Firms Among Top Taxpayers in County

In 2018-19, the Kern County Treasurer-Tax Collector mailed out property tax bills totaling over \$1.02 billion. Seven of the top 10 taxpayers in 2018-19 represented the Oil & Gas industry and comprised over 15% of total general taxes due with bills totaling \$154.3 million.

### Assessed Valuation Attributable to Oil & Gas Parcels

“Roll 2” is a separate assessed valuation database maintained by the Kern County Assessor’s Office for parcels engaged in the Oil & Gas industry. For each Roll 2 parcel, the assessed valuation typically includes the following components:

- Mineral value
- Land value
- Improvement value
- Other improvement value
- Personal property value

In FY 2018-2019, Roll 2 had a total assessment value of approximately \$15.6 billion. The breakdown of this total by major component is as follows:

<b>Mineral</b>	<b>Land</b>	<b>Improvements</b>	<b>Other</b>	<b>Personal</b>	<b>Total</b>
\$7,528,363,343	\$2,564,264,542	\$1,162,082,145	\$4,341,866,316	\$58,366,859	\$15,654,943,205

Source: Kern County Assessor’s Office

According to the Assessor’s Office, for oil properties the “land” and “improvement” values represent only the value associated with oil wells. The “other improvement” component represents the value of field equipment and facilities. The surface land (i.e., land not immediately associated with wells) is valued separately on Roll 1 and is therefore not included in this analysis.

### Total Roll 2 Revenue by Jurisdictional Category

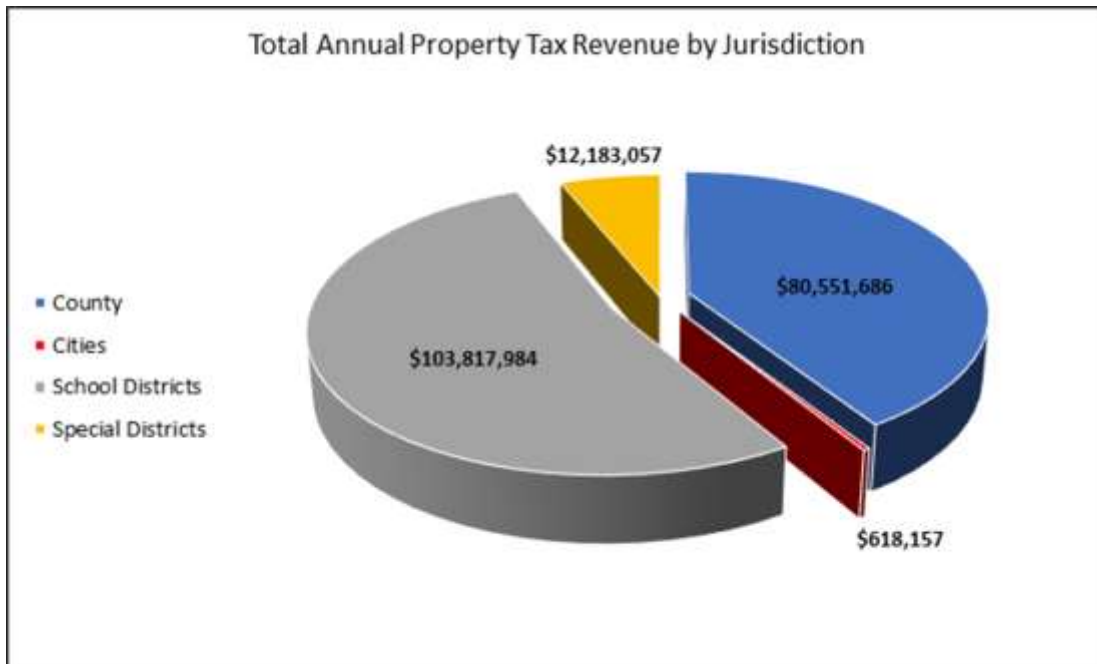
During FY 2018-2019, Oil & Gas (Roll 2) parcels generated a total of \$197.1 million in property tax revenue in Kern County, including \$156.5 million in “1% property tax” revenue, \$22.5 million in property tax in-lieu of vehicle license fees (VLF), and \$18.1 million in bond tax revenue. The breakdown of these totals by major jurisdictional category is shown in Table 2-2:

**Table 2-2  
Summary of Annual Property Tax Revenue  
Attributable to Oil & Gas Industry  
Kern County  
Fiscal Year 2018-2019**

<b>Jurisdiction Type</b>	<b>1% Property Tax Revenue</b>	<b>Property Tax In Lieu of VLF</b>	<b>Additional Bond Tax Revenue</b>	<b>Total Property Tax Revenue FY 2018-2019</b>
County of Kern	\$58.2 million	\$22.3 million	N/A	\$80.5 million
Incorporated Cities	\$0.4 million	\$0.2 million	N/A	\$0.6 million
School Districts	\$90.2 million	N/A	\$13.6 million	\$103.8 million
Special Districts	\$7.7 million	N/A	\$4.5 million	\$12.2 million
<b>GRAND TOTAL</b>	<b>\$156.5 million</b>	<b>\$22.5 million</b>	<b>\$18.1 million</b>	<b>\$197.1 million</b>

Source: Kern County Assessor’s Office; Kern County Auditor-Controller’s Office; TNDG.

The pie chart below shows the overall impacts of Oil & Gas property taxes on different categories of taxing jurisdictions in Kern County. Collectively, property taxes related to public education (including revenues accruing to school districts, community college districts, the Kern County Superintendent of Schools, and the Educational Revenue Augmentation Fund or “ERAF”<sup>1</sup>) receive the largest share of Roll 2 property taxes at a total of over \$103 million per year. The County of Kern receives the second largest share, with annual Roll 2 property tax income totaling over \$80 million.



<sup>1</sup> ERAF is a mechanism enacted in 1992 by the California State Legislature to shift local property tax revenues from cities, counties, and special districts to an Educational Revenue Augmentation Fund. These funds are allocated by the State to schools to help meet minimum funding requirements.

### Total Revenue by Individual Jurisdiction

Table 2-3, beginning on the next page, shows the total Roll 2 property tax revenue accruing to each affected jurisdiction during FY 2018-2019. The totals for each jurisdiction are broken down in terms of the three major components of local property tax revenues: the 1% property tax, property tax in-lieu of VLF and additional bond tax revenue.

**Total Annual Property Tax Revenue by Taxing Entity  
Oil & Gas (Roll 2) Parcels  
Fiscal Year 2018-2019  
Kern County, California**

<b>Jurisdiction</b>	<b>1% Property Tax</b>	<b>Property Tax In Lieu of VLF</b>	<b>Additional Bond Taxes</b>	<b>Grand Total</b>
<b>County of Kern</b>				
General Fund	\$38,493,149	\$22,308,008	\$0	\$60,801,157
Fire Fund	19,750,529	N/A	0	19,750,529
Total, County of Kern	\$58,243,678	\$22,308,008	\$0	\$80,551,686
<b>Incorporated Cities</b>				
Arvin	\$347	\$2,910	\$0	\$3,257
Bakersfield	332,046	220,123	0	552,169
Maricopa	101	117	0	218
McFarland	286	1,154	0	1,440
Shafter	9,395	13,138	0	22,534
Taft	15,993	19,050	0	35,043
Wasco	659	2,838	0	3,497
Total, Cities	\$358,828	\$259,329	\$0	\$618,157
<b>School Districts</b>				
Antelope Valley College	\$8,746	N/A	\$54	\$8,800
Arvin Union Elementary	60	N/A	2,249	2,309
Bakersfield City	694,841	N/A	137,266	832,107
Beardsley Elementary	433,507	N/A	132,648	566,155
Belridge Elementary	491,012	N/A	0	491,012
Blake Elementary	77	N/A	0	77
Buttonwillow Union Elementary	522,517	N/A	291,936	814,454
Delano Joint Union High School District	575,779	N/A	194,266	770,045

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**Total Annual Property Tax Revenue by Taxing Entity (CONTINUED)**

**Oil & Gas (Roll 2) Parcels**

**Fiscal Year 2018-2019**

**Kern County, California**

<b>Jurisdiction</b>	<b>1% Property Tax</b>	<b>Property Tax In Lieu of VLF</b>	<b>Additional Bond Taxes</b>	<b>Grand Total</b>
<b>School Districts (continued)</b>				
Delano Union Elementary	585,034	N/A	153,752	738,786
Di Giorgio Elementary	809	N/A	0	809
Edison Elementary	112,467	N/A	33,729	146,196
El Tejon Unified School District	410	N/A	79	489
Elk Hills Elementary	270,798	N/A	441,348	712,145
Fairfax Elementary	4,704	N/A	2,607	7,311
Fruitvale Elementary	51,451	N/A	26,579	78,030
General Shafter Elementary	129,691	N/A	17,302	146,992
Greenfield Union	5,654	N/A	13	5,666
Kern Community College District	6,952,604	N/A	3,175,823	10,128,427
Kern County Superintendent of Schools	4,163,616	N/A	0	4,163,616
Kern Union High School District	12,287,409	N/A	2,705,728	14,993,137
Lakeside Union	134,273	N/A	28,842	163,115
Lamont Elementary	7,601	N/A	2,358	9,959
Linns Vally-Poso Flat Union	74,406	N/A	5,683	80,089
Lost Hills Union Elementary	1,313,863	N/A	322,660	1,636,523
Maple Elementary	467	N/A	0	467
Maricopa Unified School District	958,431	N/A	190,918	1,149,348
McFarland Unified School District	2,222,591	N/A	508,695	2,731,286
McKittrick Elementary	1,711,954	N/A	0	1,711,954
Midway Elementary	889,630	N/A	424,160	1,313,789
Mojave Unified School District	7	N/A	1	9
Norris Elementary	18,570	N/A	4,014	22,585

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**Total Annual Property Tax Revenue by Taxing Entity (CONTINUED)**

**Oil & Gas (Roll 2) Parcels**

**Fiscal Year 2018-2019**

**Kern County, California**

<u>Jurisdiction</u>	<u>1% Property Tax</u>	<u>Property Tax In Lieu of VLF</u>	<u>Additional Bond Taxes</u>	<u>Grand Total</u>
<b><u>School Districts (continued)</u></b>				
Panama-Buena Vista Union	49,508	N/A	11,539	61,047
Pond Union Elementary	9,338	N/A	0	9,338
Richland Union Elementary	334,445	N/A	115,379	449,824
Rio-Bravo-Greeley Union Elementary	37,217	N/A	10,253	47,471
Rosedale Union Elementary	9,569	N/A	0	9,569
Semitropic Elementary	3,808	N/A	0	3,808
Sierra Sands Unified School District	7,681	N/A	0	7,681
Southern Kern Unified School District	427	N/A	153	580
Standard Elementary	5,576,328	N/A	1,800,773	7,377,101
Taft City Elementary	3,586,106	N/A	1,237,486	4,823,592
Taft Union High School District	12,206,423	N/A	0	12,206,423
Vineland Elementary	5,045	N/A	582	5,627
Wasco Union High School District	2,617,881	N/A	309,839	2,927,720
Wasco Union School District	156,799	N/A	78,511	235,309
West Kern Community College District	5,603,260	N/A	1,231,720	6,834,981
ERAF	25,392,226	N/A	0	25,392,226
Total, School Districts	\$90,219,039	N/A	\$13,598,945	\$103,817,984
<b><u>Special Districts</u></b>				
Antelope Valley East Kern Water Agency District	\$16	N/A	\$79	\$95
Antelope Valley Resource Conservation District	1	N/A	0	1
Bear Mountain Recreation and Parks District	2,765	N/A	0	2,765

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**Total Annual Property Tax Revenue by Taxing Entity (CONTINUED)**

**Oil & Gas (Roll 2) Parcels**

**Fiscal Year 2018-2019**

**Kern County, California**

<u>Jurisdiction</u>	<u>1% Property Tax</u>	<u>Property Tax In Lieu of VLF</u>	<u>Additional Bond Taxes</u>	<u>Grand Total</u>
<b>Special Districts (continued)</b>				
Buttonwillow Recreation and Parks District	149,642	N/A	129,893	279,535
Delano Mosquito Abatement District	7,903	N/A	0	7,903
Devil Den Water District	299	N/A	0	299
East Kern Joint Health Care Hospital District	454	N/A	0	454
East Kern Resource Conservation District	11	N/A	0	11
Greater Bakersfield Separation of Grade District	907	N/A	0	907
Henry Miller Water District	22,554	N/A	0	22,554
Kern County Water Agency District	1,352,038	N/A	4,325,198	5,677,236
Kern County Water Agency Improvement District No. 1	75	N/A	0	75
Kern Delta Water District	13,290	N/A	0	13,290
Kern Mosquito and Vector Control District	418,834	N/A	0	418,834
Kern River Levee District	47	N/A	0	47
Lamont Public Utility District	2	N/A	0	2
Lost Hill Water District	335,380	N/A	0	335,380
McFarland Recreation and Parks District	267,527	N/A	0	267,527
North Bakersfield Recreation and Parks District	1,403,074	N/A	0	1,403,074
North Kern Cemetery District	5,819	N/A	0	5,819
North Kern-South Tulare Hospital District	134,915	N/A	0	134,915
North of River Sanitary District No. 1	\$890	N/A	\$0	890
North of The River Municipal Water District	3,459	N/A	0	3,459
North of The River Water Improvement District A	504	N/A	0	504
Public Cemetery District No. 1	31,062	N/A	0	31,062
Rand Community Water District	1,432	N/A	0	1,432

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**Total Annual Property Tax Revenue by Taxing Entity (CONTINUED)**

**Oil & Gas (Roll 2) Parcels**

**Fiscal Year 2018-2019**

**Kern County, California**

<b>Jurisdiction</b>	<b>1% Property Tax</b>	<b>Property Tax In Lieu of VLF</b>	<b>Additional Bond Taxes</b>	<b>Grand Total</b>
<b>Special Districts (continued)</b>				
Rosamond Community Services District	75	N/A	0	75
Shafter Recreation and Parks District	43,463	N/A	0	43,463
South Kern Cemetery District	490	N/A	0	490
South San Joaquin Municipal Utility District	1,200	N/A	0	1,200
Southwest Hospital District	319	N/A	0	319
Tulare Lake Drainage District	13,068	N/A	0	13,068
Wasco Recreation and Parks District	38,551	N/A	0	38,551
West Side Cemetery District	361,082	N/A	0	361,082
West Side Healthcare District	1,042,827	N/A	0	1,042,827
West Side Recreation and Parks District	1,155,093	N/A	0	1,155,093
Westside Mosquito Abatement District	918,817	N/A	0	918,817
Total, Special Districts	\$7,727,886	N/A	\$4,455,170	\$12,183,057
<b>GRAND TOTAL</b>	<b>\$156,549,432</b>	<b>\$22,567,337</b>	<b>\$18,054,116</b>	<b>\$197,170,884</b>

### 3. Impacts of Potential Property Tax Losses – County of Kern

Table 3-1 below shows the impacts that incremental reductions in Oil & Gas related (Roll 2) assessed valuation would have on the **County’s General Fund**. The County’s General Fund received a total of \$60.8 million in Roll 2 property tax revenue in FY 2018-2019. During that fiscal year, Oil & Gas related property tax revenue represented 23.1% of all (oil and non-oil) property taxes received by the General Fund and 7.4% of General Fund revenue from all sources. In other words, if 100% of Oil & Gas-related assessed valuation were removed from the tax rolls, the General Fund would experience a 23.1% reduction in total property tax revenue and a 7.4% reduction in revenue from all sources.

The County’s current budget forecasts anticipate a 40% reduction in oil-related assessed valuation between January 2020 and January 2021. Per the step-down chart on Table 3-1, this reduction in Roll 2 assessed value would translate to losses of 9.2% of total General Fund property tax revenue and 3.0% of overall General Fund income.

<b>Table 3.1 – Potential Impacts of Property Tax Losses</b>			
<b>Taxing Entity/Fund: COUNTY GENERAL FUND</b>			
<b>Total Property Tax Revenue Attributable to Oil &amp; Gas Assessed Valuation (Roll 2)</b>			
1% Property Tax (PT)		\$38,493,149	
Property Tax In Lieu of VLF		\$22,308,008	
Additional Bond Taxes		\$0	
Grand Total		\$60,801,157	
<b>Potential Impacts of Reductions in Oil &amp; Gas Assessed Valuation (AV)</b>			
<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$6,080,116	2.3%	0.7%
25%	\$15,200,289	5.8%	1.9%
<b>40%</b>	<b>\$24,320,463</b>	<b>9.2%</b>	<b>3.0%</b>
50%	\$30,400,578	11.5%	3.7%
75%	\$45,600,868	17.3%	5.6%
100%	\$60,801,157	23.1%	7.4%

Table 3-2 below shows the impacts that incremental reductions in Oil & Gas related (Roll 2) assessed valuation would have on the **County's Fire Fund**. The County's Fire Fund received a total of \$19.8 million in Roll 2 property tax revenue in FY 2018-2019. During that fiscal year, Oil & Gas related property tax revenue represented 20.4% of all (oil and non-oil) property taxes received by the Fire Fund and 13.0% of Fire Fund revenue from all sources. In other words, if 100% of Oil & Gas-related assessed valuation were removed from the tax rolls, the Fire Fund would experience a 20.4% reduction in total property tax revenue and a 13.0% reduction in revenue from all sources.

The County's current budget forecasts anticipate a 40% reduction in oil-related assessed valuation between January 2020 and January 2021. Per the step-down chart on Table 3-2, this reduction in Roll 2 assessed value would translate to losses of 8.2% of total Fire Fund property tax revenue and 5.2% of overall Fire Fund income.

<b>Table 3.2 - Potential Impacts of Property Tax Losses</b>			
<b>Taxing Entity/Fund: COUNTY FIRE FUND</b>			
<b>Total Property Tax Revenue Attributable to Oil &amp; Gas Assessed Valuation (Roll 2)</b>			
1% Property Tax (PT)		\$19,750,529	
Property Tax In Lieu of VLF		N/A	
Additional Bond Taxes		\$0	
Grand Total		\$19,750,529	
<b>Potential Impacts of Reductions in Oil &amp; Gas Assessed Valuation (AV)</b>			
<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,975,053	2.0%	1.3%
25%	\$4,937,632	5.1%	3.3%
<b>40%</b>	<b>\$7,900,212</b>	<b>8.2%</b>	<b>5.2%</b>
50%	\$9,875,265	10.2%	6.5%
75%	\$14,812,897	15.3%	9.8%
100%	\$19,750,529	20.4%	13.0%

## 4. Impacts of Potential Property Tax Losses – Cities

Tables 4.1 through 4.7 below show the fiscal impacts that incremental reductions in Oil & Gas related (Roll 2) assessed valuation would have on each incorporated city that currently receives oil-related property tax income.

<b>Table 4.1 - Potential Impacts of Property Tax Losses</b>			
<b>Taxing Entity/Fund: CITY OF ARVIN</b>			
<b>Total Property Tax Revenue Attributable to Oil &amp; Gas Assessed Valuation (Roll 2)</b>			
1% Property Tax (PT)		\$347	
Property Tax In Lieu of VLF		\$2,910	
Additional Bond Taxes		\$0	
Grand Total		<u>\$3,257</u>	
<b>Potential Impacts of Reductions in Oil &amp; Gas Assessed Valuation (AV)</b>			
<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$326	0.0%	0.0%
25%	\$814	0.0%	0.0%
<b>40%</b>	<b>\$1,303</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$1,628	0.1%	0.0%
75%	\$2,443	0.1%	0.0%
100%	\$3,257	0.2%	0.1%

**Table 4.2 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: CITY OF BAKERSFIELD**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$332,046
Property Tax In Lieu of VLF	\$220,123
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$552,169

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$55,217	0.1%	0.0%
25%	\$138,042	0.2%	0.0%
<b>40%</b>	<b>\$220,867</b>	<b>0.3%</b>	<b>0.1%</b>
50%	\$276,084	0.3%	0.1%
75%	\$414,127	0.5%	0.1%
100%	\$552,169	0.7%	0.2%

**Table 4.3 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: CITY OF MARICOPA**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$101
Property Tax In Lieu of VLF	\$117
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$218

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$22	0.0%	0.0%
25%	\$55	0.0%	0.0%
<b>40%</b>	<b>\$87</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$109	0.1%	0.0%
75%	\$164	0.1%	0.0%
100%	\$218	0.1%	0.0%

**Table 4.4 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: CITY OF MCFARLAND**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$286
Property Tax In Lieu of VLF	\$1,154
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$1,440

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$144	0.0%	0.0%
25%	\$360	0.0%	0.0%
<b>40%</b>	<b>\$576</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$720	0.0%	0.0%
75%	\$1,080	0.1%	0.0%
100%	\$1,440	0.1%	0.0%

**Table 4.5 - Potential Impact of Property Tax Losses**

**Taxing Entity/Fund: CITY OF SHAFTER**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$9,395
Property Tax In Lieu of VLF	\$13,138
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$22,534

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$2,253	0.1%	0.0%
25%	\$5,633	0.1%	0.0%
<b>40%</b>	<b>\$9,014</b>	<b>0.2%</b>	<b>0.0%</b>
50%	\$11,267	0.3%	0.0%
75%	\$16,900	0.4%	0.1%
100%	\$22,534	0.6%	0.1%

**Table 4.6 - Potential Impact of Property Tax Losses**

**Taxing Entity/Fund: CITY OF TAFT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$15,993
Property Tax In Lieu of VLF	\$19,050
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$35,043

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$3,504	0.2%	0.0%
25%	\$8,761	0.6%	0.1%
<b>40%</b>	<b>\$14,017</b>	<b>1.0%</b>	<b>0.2%</b>
50%	\$17,522	1.2%	0.2%
75%	\$26,282	1.8%	0.3%
100%	\$35,043	2.4%	0.4%

**Table 4.7 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: CITY OF WASCO**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$659
Property Tax In Lieu of VLF	\$2,838
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$3,497

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$350	0.0%	0.0%
25%	\$874	0.0%	0.0%
<b>40%</b>	<b>\$1,399</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$1,748	0.1%	0.0%
75%	\$2,623	0.1%	0.0%
100%	\$3,497	0.1%	0.0%

## 5. Impacts of Potential Property Tax Losses – School Districts

Tables 5.1 through 5.46 below show the fiscal impacts that incremental reductions in Oil & Gas related (Roll 2) assessed valuation would have on each school and community college district that currently receives oil-related property tax income.

<b>Table 5.1 - Potential Impacts of Property Tax Losses</b>			
<b>Taxing Entity/Fund: ANTELOPE VALLEY COLLEGE</b>			
<b>Total Property Tax Revenue Attributable to Oil &amp; Gas Assessed Valuation (Roll 2)</b>			
1% Property Tax (PT)		\$8,746	
Property Tax In Lieu of VLF		N/A	
Additional Bond Taxes		\$54	
Grand Total		<u>\$8,800</u>	
<b>Potential Impacts of Reductions in Oil &amp; Gas Assessed Valuation (AV)</b>			
<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$880	0.1%	0.0%
25%	\$2,200	0.2%	0.0%
<b>40%</b>	<b>\$3,520</b>	<b>0.3%</b>	<b>0.0%</b>
50%	\$4,400	0.4%	0.0%
75%	\$6,600	0.6%	0.0%
100%	\$8,800	0.8%	0.0%

**Table 5.2 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: ARVIN UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$60
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$2,249</u>
Grand Total	\$2,309

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$231	0.0%	0.0%
25%	\$577	0.0%	0.0%
<b>40%</b>	<b>\$924</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$1,155	0.0%	0.0%
75%	\$1,732	0.1%	0.0%
100%	\$2,309	0.1%	0.0%

**Table 5.3 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BAKERSFIELD CITY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$694,841
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$137,266</u>
Grand Total	\$832,107

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$83,211	0.4%	0.0%
25%	\$208,027	1.0%	0.1%
<b>40%</b>	<b>\$332,843</b>	<b>1.6%</b>	<b>0.1%</b>
50%	\$416,054	2.0%	0.1%
75%	\$624,080	3.0%	0.2%
100%	\$832,107	4.0%	0.3%

**Table 5.4 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BEARDSLEY ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$433,507
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$132,648</u>
Grand Total	\$566,155

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$56,615	1.3%	0.3%
25%	\$141,539	3.1%	0.7%
<b>40%</b>	<b>\$226,462</b>	<b>5.0%</b>	<b>1.2%</b>
50%	\$283,077	6.3%	1.5%
75%	\$424,616	9.4%	2.2%
100%	\$566,155	12.6%	2.9%

**Table 5.5 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BELRIDGE ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$491,012
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$491,012

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$49,101	10.2%	8.9%
25%	\$122,753	25.5%	22.4%
<b>40%</b>	<b>\$196,405</b>	<b>40.9%</b>	<b>35.8%</b>
50%	\$245,506	51.1%	44.7%
75%	\$368,259	76.6%	67.1%
100%	\$491,012	102.1%	89.5%

**Table 5.6 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BLAKE ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$77
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$77

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$8	0.0%	0.0%
25%	\$19	0.0%	0.0%
<b>40%</b>	<b>\$31</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$38	0.0%	0.0%
75%	\$58	0.1%	0.0%
100%	\$77	0.1%	0.0%

**Table 5.7 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BUTTONWILLOW UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$522,517
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$291,936</u>
Grand Total	\$814,454

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$81,445	8.3%	2.2%
25%	\$203,613	20.9%	5.6%
<b>40%</b>	<b>\$325,781</b>	<b>33.4%</b>	<b>9.0%</b>
50%	\$407,227	41.7%	11.2%
75%	\$610,840	62.6%	16.9%
100%	\$814,454	83.5%	22.5%

**Table 5.8 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: DELANO JOINT UNION HIGH SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$575,779
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$194,266</u>
Grand Total	\$770,045

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$77,004	1.5%	0.1%
25%	\$192,511	3.8%	0.4%
<b>40%</b>	<b>\$308,018</b>	<b>6.1%</b>	<b>0.6%</b>
50%	\$385,022	7.6%	0.7%
75%	\$577,533	11.4%	1.1%
100%	\$770,045	15.1%	1.5%

**Table 5.9 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: DELANO UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$585,034
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$153,752</u>
Grand Total	\$738,786

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$73,879	1.7%	0.1%
25%	\$184,697	4.3%	0.3%
<b>40%</b>	<b>\$295,514</b>	<b>6.9%</b>	<b>0.5%</b>
50%	\$369,393	8.6%	0.7%
75%	\$554,090	13.0%	1.0%
100%	\$738,786	17.3%	1.3%

**Table 5.10 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: DI GORGIO ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$809
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$809

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$81	0.0%	0.0%
25%	\$202	0.0%	0.0%
<b>40%</b>	<b>\$324</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$405	0.1%	0.0%
75%	\$607	0.1%	0.0%
100%	\$809	0.2%	0.0%

**Table 5.11 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: EDISON ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$112,467
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$33,729</u>
Grand Total	\$146,196

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$14,620	1.2%	0.1%
25%	\$36,549	2.9%	0.3%
<b>40%</b>	<b>\$58,478</b>	<b>4.7%</b>	<b>0.5%</b>
50%	\$73,098	5.8%	0.7%
75%	\$109,647	8.7%	1.0%
100%	\$146,196	11.7%	1.3%

**Table 5.12 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: EL TEJON UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$410
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$79</u>
Grand Total	\$489

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$49	0.0%	0.0%
25%	\$122	0.0%	0.0%
<b>40%</b>	<b>\$196</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$244	0.0%	0.0%
75%	\$367	0.0%	0.0%
100%	\$489	0.0%	0.0%

**Table 5.13 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: ELK HILLS ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$270,798
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$441,348</u>
Grand Total	\$712,145

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$71,215	29.4%	4.3%
25%	\$178,036	73.5%	10.8%
<b>40%</b>	<b>\$284,858</b>	<b>117.6%</b>	<b>17.3%</b>
50%	\$356,073	147.0%	21.7%
75%	\$534,109	220.6%	32.5%
100%	\$712,145	294.1%	43.4%

**Table 5.14 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: FAIRFAX ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$4,704
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$2,607</u>
Grand Total	\$7,311

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$731	0.0%	0.0%
25%	\$1,828	0.1%	0.0%
<b>40%</b>	<b>\$2,924</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$3,656	0.2%	0.0%
75%	\$5,483	0.3%	0.0%
100%	\$7,311	0.4%	0.0%

**Table 5.15 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: FRUITVALE ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$51,451
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$26,579</u>
Grand Total	\$78,030

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$7,803	0.2%	0.0%
25%	\$19,507	0.4%	0.1%
<b>40%</b>	<b>\$31,212</b>	<b>0.7%</b>	<b>0.1%</b>
50%	\$39,015	0.8%	0.1%
75%	\$58,522	1.2%	0.2%
100%	\$78,030	1.7%	0.3%

**Table 5.16 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: GENERAL SHAFTER ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$129,691
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$17,302</u>
Grand Total	\$146,992

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$14,699	0.7%	0.6%
25%	\$36,748	1.7%	1.6%
<b>40%</b>	<b>\$58,797</b>	<b>2.6%</b>	<b>2.6%</b>
50%	\$73,496	3.3%	3.2%
75%	\$110,244	5.0%	4.8%
100%	\$146,992	6.6%	6.4%

**Table 5.17 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: GREENFIELD UNION**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$5,654
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$13</u>
Grand Total	\$5,666

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$567	0.0%	0.0%
25%	\$1,417	0.0%	0.0%
<b>40%</b>	<b>\$2,267</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$2,833	0.1%	0.0%
75%	\$4,250	0.1%	0.0%
100%	\$5,666	0.1%	0.0%

**Table 5.18 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN COMMUNITY COLLEGE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$6,952,604
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$3,175,823</u>
Grand Total	\$10,128,427

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,012,843	1.9%	0.6%
25%	\$2,532,107	4.7%	1.6%
<b>40%</b>	<b>\$4,051,371</b>	<b>7.5%</b>	<b>2.6%</b>
50%	\$5,064,214	9.4%	3.2%
75%	\$7,596,321	14.1%	4.8%
100%	\$10,128,427	18.8%	6.4%

**Table 5.19 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN COUNTY SUPERINTENDENT OF SCHOOLS**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$4,163,616
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$4,163,616

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$416,362	2.0%	8.5%
25%	\$1,040,904	5.1%	21.3%
<b>40%</b>	<b>\$1,665,447</b>	<b>8.2%</b>	<b>34.0%</b>
50%	\$2,081,808	10.2%	42.5%
75%	\$3,122,712	15.3%	63.8%
100%	\$4,163,616	20.5%	85.1%

**Table 5.20 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN UNION HIGH SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$12,287,409
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$2,705,728</u>
Grand Total	\$14,993,137

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,499,314	1.2%	0.4%
25%	\$3,748,284	2.9%	0.9%
<b>40%</b>	<b>\$5,997,255</b>	<b>4.7%</b>	<b>1.4%</b>
50%	\$7,496,569	5.9%	1.8%
75%	\$11,244,853	8.8%	2.7%
100%	\$14,993,137	11.7%	3.6%

**Table 5.21 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LAKESIDE UNION**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$134,273
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$28,842</u>
Grand Total	\$163,115

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$16,312	0.8%	0.1%
25%	\$40,779	1.9%	0.3%
<b>40%</b>	<b>\$65,246</b>	<b>3.1%</b>	<b>0.5%</b>
50%	\$81,558	3.8%	0.6%
75%	\$122,336	5.7%	1.0%
100%	\$163,115	7.6%	1.3%

**Table 5.22 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LAMONT ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$7,601
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$2,358</u>
Grand Total	\$9,959

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$996	0.1%	0.0%
25%	\$2,490	0.2%	0.0%
<b>40%</b>	<b>\$3,984</b>	<b>0.3%</b>	<b>0.0%</b>
50%	\$4,980	0.4%	0.0%
75%	\$7,469	0.6%	0.0%
100%	\$9,959	0.9%	0.0%

**Table 5.23 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LINNS VALLEY-POSO FLAT UNION**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$74,406
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$5,683</u>
Grand Total	\$80,089

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$8,009	3.0%	2.1%
25%	\$20,022	7.6%	5.2%
<b>40%</b>	<b>\$32,036</b>	<b>12.1%</b>	<b>8.3%</b>
50%	\$40,045	15.2%	10.4%
75%	\$60,067	22.8%	15.6%
100%	\$80,089	30.3%	20.8%

**Table 5.24 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LOST HILLS UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,313,863
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$322,660</u>
Grand Total	\$1,636,523

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$163,652	5.8%	3.1%
25%	\$409,131	14.6%	7.7%
<b>40%</b>	<b>\$654,609</b>	<b>23.4%</b>	<b>12.3%</b>
50%	\$818,262	29.2%	15.4%
75%	\$1,227,392	43.8%	23.0%
100%	\$1,636,523	58.4%	30.7%

**Table 5.25 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MAPLE ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$467
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$467

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$47	0.0%	0.0%
25%	\$117	0.0%	0.0%
<b>40%</b>	<b>\$187</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$234	0.0%	0.0%
75%	\$350	0.1%	0.0%
100%	\$467	0.1%	0.0%

**Table 5.26 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MARICOPA UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$958,431
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$190,918</u>
Grand Total	\$1,149,348

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$114,935	6.6%	3.1%
25%	\$287,337	16.6%	7.6%
<b>40%</b>	<b>\$459,739</b>	<b>26.5%</b>	<b>12.2%</b>
50%	\$574,674	33.2%	15.3%
75%	\$862,011	49.8%	22.9%
100%	\$1,149,348	66.4%	30.5%

**Table 5.27 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MCFARLAND UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$2,222,591
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$508,695</u>
Grand Total	\$2,731,286

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$273,129	4.0%	0.7%
25%	\$682,821	9.9%	1.7%
<b>40%</b>	<b>\$1,092,514</b>	<b>15.9%</b>	<b>2.8%</b>
50%	\$1,365,643	19.8%	3.5%
75%	\$2,048,464	29.8%	5.2%
100%	\$2,731,286	39.7%	7.0%

**Table 5.28 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MCKITTRICK ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,711,954
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$1,711,954

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$171,195	9.2%	9.2%
25%	\$427,988	23.1%	23.1%
<b>40%</b>	<b>\$684,782</b>	<b>36.9%</b>	<b>36.9%</b>
50%	\$855,977	46.1%	46.1%
75%	\$1,283,965	69.2%	69.2%
100%	\$1,711,954	92.3%	92.3%

**Table 5.29 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MIDWAY ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$889,630
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$424,160</u>
Grand Total	\$1,313,789

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$131,379	14.9%	12.9%
25%	\$328,447	37.3%	32.2%
<b>40%</b>	<b>\$525,516</b>	<b>59.8%</b>	<b>51.5%</b>
50%	\$656,895	74.7%	64.4%
75%	\$985,342	112.0%	96.6%
100%	\$1,313,789	149.4%	128.8%

**Table 5.30 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MOJAVE UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$7
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$1</u>
Grand Total	\$9

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1	0.0%	0.0%
25%	\$2	0.0%	0.0%
<b>40%</b>	<b>\$3</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$4	0.0%	0.0%
75%	\$6	0.0%	0.0%
100%	\$9	0.0%	0.0%

**Table 5.31 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORRIS ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$18,570
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$4,014</u>
Grand Total	\$22,585

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$2,258	0.1%	0.0%
25%	\$5,646	0.1%	0.0%
<b>40%</b>	<b>\$9,034</b>	<b>0.2%</b>	<b>0.0%</b>
50%	\$11,292	0.3%	0.0%
75%	\$16,939	0.4%	0.1%
100%	\$22,585	0.5%	0.1%

**Table 5.32 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: PANAMA-BUENA VISTA UNION**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$49,508
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$11,539</u>
Grand Total	\$61,047

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$6,105	0.0%	0.0%
25%	\$15,262	0.1%	0.0%
<b>40%</b>	<b>\$24,419</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$30,524	0.2%	0.0%
75%	\$45,785	0.3%	0.0%
100%	\$61,047	0.4%	0.0%

**Table 5.33 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: POND UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$9,338
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$9,338

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$934	0.1%	0.0%
25%	\$2,334	0.2%	0.1%
<b>40%</b>	<b>\$3,735</b>	<b>0.4%</b>	<b>0.2%</b>
50%	\$4,669	0.5%	0.2%
75%	\$7,003	0.7%	0.3%
100%	\$9,338	0.9%	0.4%

**Table 5.34 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: RICHLAND UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$334,445
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$115,379</u>
Grand Total	\$449,824

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$44,982	1.4%	0.1%
25%	\$112,456	3.6%	0.3%
<b>40%</b>	<b>\$179,930</b>	<b>5.7%</b>	<b>0.6%</b>
50%	\$224,912	7.1%	0.7%
75%	\$337,368	10.7%	1.0%
100%	\$449,824	14.3%	1.4%

**Table 5.35 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: RIO-BRAVO-GREELY-UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$37,217
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$10,253</u>
Grand Total	\$47,471

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$4,747	0.1%	0.1%
25%	\$11,868	0.4%	0.1%
<b>40%</b>	<b>\$18,988</b>	<b>0.6%</b>	<b>0.2%</b>
50%	\$23,735	0.7%	0.3%
75%	\$35,603	1.1%	0.4%
100%	\$47,471	1.4%	0.5%

**Table 5.36 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: ROSEDALE UNION ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$9,569
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$9,569

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$957	0.0%	0.0%
25%	\$2,392	0.0%	0.0%
<b>40%</b>	<b>\$3,827</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$4,784	0.1%	0.0%
75%	\$7,176	0.1%	0.0%
100%	\$9,569	0.1%	0.0%

**Table 5.37 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SEMITROPIC ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$3,808
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$3,808

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$381	0.1%	0.0%
25%	\$952	0.1%	0.0%
<b>40%</b>	<b>\$1,523</b>	<b>0.2%</b>	<b>0.1%</b>
50%	\$1,904	0.3%	0.1%
75%	\$2,856	0.4%	0.1%
100%	\$3,808	0.5%	0.1%

**Table 5.38 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SIERRA SANDS UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$7,681
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$7,681

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$768	0.0%	0.0%
25%	\$1,920	0.0%	0.0%
<b>40%</b>	<b>\$3,072</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$3,840	0.1%	0.0%
75%	\$5,761	0.1%	0.0%
100%	\$7,681	0.1%	0.0%

**Table 5.39 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SOUTHERN KERN UNIFIED SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$427
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$153</u>
Grand Total	\$580

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$58	0.0%	0.0%
25%	\$145	0.0%	0.0%
<b>40%</b>	<b>\$232</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$290	0.0%	0.0%
75%	\$435	0.0%	0.0%
100%	\$580	0.0%	0.0%

**Table 5.40 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: STANDARD ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$5,576,328
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$1,800,773</u>
Grand Total	\$7,377,101

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$737,710	9.1%	2.5%
25%	\$1,844,275	22.8%	6.2%
<b>40%</b>	<b>\$2,950,840</b>	<b>36.5%</b>	<b>9.9%</b>
50%	\$3,688,551	45.7%	12.3%
75%	\$5,532,826	68.5%	18.5%
100%	\$7,377,101	91.3%	24.6%

**Table 5.41 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: TAFT CITY ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$3,586,106
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$1,237,486</u>
Grand Total	\$4,823,592

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$482,359	8.2%	2.1%
25%	\$1,205,898	20.4%	5.1%
<b>40%</b>	<b>\$1,929,437</b>	<b>32.6%</b>	<b>8.2%</b>
50%	\$2,411,796	40.8%	10.3%
75%	\$3,617,694	61.1%	15.4%
100%	\$4,823,592	81.5%	20.6%

**Table 5.42 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: TAFT UNION HIGH SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$12,206,423
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$12,206,423

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,220,642	9.7%	4.8%
25%	\$3,051,606	24.2%	12.1%
<b>40%</b>	<b>\$4,882,569</b>	<b>38.7%</b>	<b>19.4%</b>
50%	\$6,103,212	48.4%	24.2%
75%	\$9,154,817	72.6%	36.3%
100%	\$12,206,423	96.8%	48.5%

**Table 5.43 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: VINELAND ELEMENTARY**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$5,045
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$582</u>
Grand Total	\$5,627

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$563	0.1%	0.0%
25%	\$1,407	0.2%	0.0%
<b>40%</b>	<b>\$2,251</b>	<b>0.3%</b>	<b>0.0%</b>
50%	\$2,814	0.4%	0.0%
75%	\$4,220	0.6%	0.1%
100%	\$5,627	0.8%	0.1%

**Table 5.44 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WASCO UNION HIGH SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$2,617,881
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$309,839</u>
Grand Total	\$2,927,720

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$292,772	3.3%	1.3%
25%	\$731,930	8.1%	3.4%
<b>40%</b>	<b>\$1,171,088</b>	<b>13.0%</b>	<b>5.4%</b>
50%	\$1,463,860	16.3%	6.7%
75%	\$2,195,790	24.4%	10.1%
100%	\$2,927,720	32.5%	13.5%

**Table 5.45 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WASCO UNION SCHOOL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$156,799
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$78,511</u>
Grand Total	\$235,309

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$23,531	0.8%	0.1%
25%	\$58,827	1.9%	0.2%
<b>40%</b>	<b>\$94,124</b>	<b>3.1%</b>	<b>0.2%</b>
50%	\$117,655	3.8%	0.3%
75%	\$176,482	5.7%	0.5%
100%	\$235,309	7.7%	0.6%

**Table 5.46 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WEST KERN COMMUNITY COLLEGE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$5,603,260
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$1,231,720</u>
Grand Total	\$6,834,981

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$683,498	10.2%	0.3%
25%	\$1,708,745	25.5%	0.9%
<b>40%</b>	<b>\$2,733,992</b>	<b>40.7%</b>	<b>1.4%</b>
50%	\$3,417,490	50.9%	1.7%
75%	\$5,126,235	76.4%	2.6%
100%	\$6,834,981	101.8%	3.4%

## 6. Impacts of Potential Property Tax Losses – Special Districts

Tables 6.1 through 6.37 below show the fiscal impacts that incremental reductions in Oil & Gas related (Roll 2) assessed valuation would have on each special district that currently receives oil-related property tax income.

<b>Table 6.1 - Potential Impacts of Property Tax Losses</b>			
<b>Taxing Entity/Fund: ANTELOPE VALLEY EAST KERN WATER AGENCY DISTRICT</b>			
<b>Total Property Tax Revenue Attributable to Oil &amp; Gas Assessed Valuation (Roll 2)</b>			
1% Property Tax (PT)		\$16	
Property Tax In Lieu of VLF		N/A	
Additional Bond Taxes		\$79	
Grand Total		<u>\$95</u>	
<b>Potential Impacts of Reductions in Oil &amp; Gas Assessed Valuation (AV)</b>			
<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$10	0.0%	0.0%
25%	\$24	0.0%	0.0%
<b>40%</b>	<b>\$38</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$48	0.0%	0.0%
75%	\$71	0.0%	0.0%
100%	\$95	0.0%	0.0%

**Table 6.2 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$1

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$0	0.0%	Data not available
25%	\$0	0.0%	Data not available
<b>40%</b>	<b>\$0</b>	<b>0.0%</b>	<b>Data not available</b>
50%	\$0	0.0%	Data not available
75%	\$1	0.0%	Data not available
100%	\$1	0.0%	Data not available

**Table 6.3 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BEAR MOUNTAIN RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$2,765
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$2,765

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$277	0.0%	0.0%
25%	\$691	0.1%	0.1%
<b>40%</b>	<b>\$1,106</b>	<b>0.2%</b>	<b>0.1%</b>
50%	\$1,383	0.2%	0.2%
75%	\$2,074	0.3%	0.3%
100%	\$2,765	0.4%	0.4%

**Table 6.4 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: BUTTONWILLOW RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$149,642
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$129,893</u>
Grand Total	\$279,535

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$27,954	10.0%	4.5%
25%	\$69,884	24.9%	11.2%
<b>40%</b>	<b>\$111,814</b>	<b>39.9%</b>	<b>18.0%</b>
50%	\$139,768	49.8%	22.5%
75%	\$209,652	74.8%	33.7%
100%	\$279,535	99.7%	44.9%

**Table 6.5 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: DELANO MOSQUITO ABATEMENT DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$7,903
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$7,903

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$790	0.1%	0.1%
25%	\$1,976	0.2%	0.2%
<b>40%</b>	<b>\$3,161</b>	<b>0.4%</b>	<b>0.3%</b>
50%	\$3,952	0.5%	0.3%
75%	\$5,928	0.7%	0.5%
100%	\$7,903	1.0%	0.6%

**Table 6.6 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: DEVIL DEN WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$299
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$299

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$30	0.7%	0.4%
25%	\$75	1.8%	0.9%
<b>40%</b>	<b>\$120</b>	<b>2.9%</b>	<b>1.4%</b>
50%	\$150	3.7%	1.8%
75%	\$225	5.5%	2.7%
100%	\$299	7.4%	3.6%

**Table 6.7 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: EAST KERN JOINT HEALTH CARE HOSPITAL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$454
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$454

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$45	0.0%	0.0%
25%	\$113	0.1%	0.0%
<b>40%</b>	<b>\$181</b>	<b>0.1%</b>	<b>0.1%</b>
50%	\$227	0.2%	0.1%
75%	\$340	0.2%	0.1%
100%	\$454	0.3%	0.2%

**Table 6.8 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: EAST KERN RESOURCE CONSERVATION DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$11
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$11

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1	0.0%	Data not available
25%	\$3	0.0%	Data not available
<b>40%</b>	<b>\$4</b>	<b>0.0%</b>	<b>Data not available</b>
50%	\$5	0.0%	Data not available
75%	\$8	0.0%	Data not available
100%	\$11	0.0%	Data not available

**Table 6.9 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: GREATER BAKERSFIELD SEPERATION OF GRADE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$907
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$907

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$91	0.1%	0.1%
25%	\$227	0.2%	0.1%
<b>40%</b>	<b>\$363</b>	<b>0.2%</b>	<b>0.2%</b>
50%	\$454	0.3%	0.3%
75%	\$680	0.5%	0.4%
100%	\$907	0.6%	0.5%

**Table 6.10 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: HENRY MILLER WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$22,554
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$22,554

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$2,255	2.5%	0.0%
25%	\$5,638	6.3%	0.1%
<b>40%</b>	<b>\$9,022</b>	<b>10.1%</b>	<b>0.2%</b>
50%	\$11,277	12.6%	0.2%
75%	\$16,915	18.9%	0.3%
100%	\$22,554	25.2%	0.4%

**Table 6.11 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN COUNTY WATER AGENCY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,352,038
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$4,325,198</u>
Grand Total	\$5,677,236

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$567,724	9.3%	0.3%
25%	\$1,419,309	23.3%	0.6%
<b>40%</b>	<b>\$2,270,894</b>	<b>37.4%</b>	<b>1.0%</b>
50%	\$2,838,618	46.7%	1.3%
75%	\$4,257,927	70.0%	1.9%
100%	\$5,677,236	93.4%	2.6%

**Table 6.12 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN COUNTY WATER AGENCY IMPROVEMENT DISTRICT NO. 1**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$75
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$75

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$7	0.0%	Data not available
25%	\$19	0.0%	Data not available
<b>40%</b>	<b>\$30</b>	<b>0.0%</b>	<b>Data not available</b>
50%	\$37	0.0%	Data not available
75%	\$56	0.1%	Data not available
100%	\$75	0.1%	Data not available

**Table 6.13 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN DELTA WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$13,290
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$13,290

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,329	0.0%	0.0%
25%	\$3,323	0.1%	0.0%
<b>40%</b>	<b>\$5,316</b>	<b>0.1%</b>	<b>0.0%</b>
50%	\$6,645	0.1%	0.0%
75%	\$9,968	0.2%	0.1%
100%	\$13,290	0.3%	0.1%

**Table 6.14 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN MOSQUITO AND VECTOR CONTROL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$418,834
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$418,834

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$41,883	0.8%	0.8%
25%	\$104,708	2.1%	1.9%
<b>40%</b>	<b>\$167,533</b>	<b>3.3%</b>	<b>3.0%</b>
50%	\$209,417	4.1%	3.8%
75%	\$314,125	6.2%	5.7%
100%	\$418,834	8.2%	7.6%

**Table 6.15 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: KERN RIVER LEVEE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$47
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$47

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$5	0.0%	Data not available
25%	\$12	0.0%	Data not available
<b>40%</b>	<b>\$19</b>	<b>0.0%</b>	<b>Data not available</b>
50%	\$24	0.0%	Data not available
75%	\$36	0.1%	Data not available
100%	\$47	0.1%	Data not available

**Table 6.16 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LAMONT PUBLIC UTILITY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$2
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$2

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$0	0.0%	0.0%
25%	\$1	0.0%	0.0%
<b>40%</b>	<b>\$1</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$1	0.0%	0.0%
75%	\$2	0.0%	0.0%
100%	\$2	0.0%	0.0%

**Table 6.17 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: LOST HILL WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$335,380
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$335,380

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$33,538	5.6%	0.2%
25%	\$83,845	13.9%	0.4%
<b>40%</b>	<b>\$134,152</b>	<b>22.2%</b>	<b>0.6%</b>
50%	\$167,690	27.8%	0.8%
75%	\$251,535	41.7%	1.2%
100%	\$335,380	55.6%	1.6%

**Table 6.18 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: MACFARLAND RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$267,527
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$267,527

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$26,753	3.2%	2.3%
25%	\$66,882	8.0%	5.7%
<b>40%</b>	<b>\$107,011</b>	<b>12.7%</b>	<b>9.1%</b>
50%	\$133,763	15.9%	11.3%
75%	\$200,645	23.9%	17.0%
100%	\$267,527	31.8%	22.7%

**Table 6.19 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH BAKERSFIELD RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,403,074
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$1,403,074

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$140,307	1.9%	1.1%
25%	\$350,768	4.7%	2.7%
<b>40%</b>	<b>\$561,229</b>	<b>7.5%</b>	<b>4.3%</b>
50%	\$701,537	9.4%	5.4%
75%	\$1,052,305	14.1%	8.1%
100%	\$1,403,074	18.8%	10.8%

**Table 6.20 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH KERN CEMETERY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$5,819
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$5,819

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$582	0.1%	0.0%
25%	\$1,455	0.2%	0.1%
<b>40%</b>	<b>\$2,328</b>	<b>0.4%</b>	<b>0.2%</b>
50%	\$2,910	0.5%	0.2%
75%	\$4,364	0.7%	0.3%
100%	\$5,819	0.9%	0.4%

**Table 6.21 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH KERN-SOUTH TULARE HOSPITAL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$134,915
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$134,915

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$13,492	2.0%	0.1%
25%	\$33,729	5.0%	0.2%
<b>40%</b>	<b>\$53,966</b>	<b>8.1%</b>	<b>0.3%</b>
50%	\$67,458	10.1%	0.4%
75%	\$101,187	15.1%	0.6%
100%	\$134,915	20.1%	0.7%

**Table 6.22 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH OF RIVER SANITARY DISTRICT NO. 1**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$890
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$890

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$89	0.0%	0.0%
25%	\$223	0.1%	0.0%
<b>40%</b>	<b>\$356</b>	<b>0.2%</b>	<b>0.0%</b>
50%	\$445	0.2%	0.0%
75%	\$668	0.3%	0.0%
100%	\$890	0.4%	0.0%

**Table 6.23 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH OF THE RIVER MUNICIPAL WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$3,459
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$3,459

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$346	0.1%	0.0%
25%	\$865	0.2%	0.0%
<b>40%</b>	<b>\$1,384</b>	<b>0.3%</b>	<b>0.0%</b>
50%	\$1,730	0.3%	0.0%
75%	\$2,594	0.5%	0.0%
100%	\$3,459	0.6%	0.0%

**Table 6.24 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: NORTH OF THE RIVER WATER IMPROVEMENT DISTRICT A**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$504
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$504

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$50	0.1%	Data not available
25%	\$126	0.1%	Data not available
<b>40%</b>	<b>\$201</b>	<b>0.2%</b>	<b>Data not available</b>
50%	\$252	0.3%	Data not available
75%	\$378	0.4%	Data not available
100%	\$504	0.6%	Data not available

**Table 6.25 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: PUBLIC CEMETERY DISTRICT NO. 1**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$31,062
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$31,062

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$3,106	0.4%	Data not available
25%	\$7,766	1.0%	Data not available
<b>40%</b>	<b>\$12,425</b>	<b>1.6%</b>	<b>Data not available</b>
50%	\$15,531	2.0%	Data not available
75%	\$23,297	3.0%	Data not available
100%	\$31,062	4.0%	Data not available

**Table 6.26 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: RAND COMMUNITY WATER DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,432
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$1,432

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$143	0.6%	0.1%
25%	\$358	1.4%	0.1%
<b>40%</b>	<b>\$573</b>	<b>2.3%</b>	<b>0.2%</b>
50%	\$716	2.8%	0.3%
75%	\$1,074	4.2%	0.4%
100%	\$1,432	5.6%	0.5%

**Table 6.27 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: ROSAMOND COMMUNITY SERVICES DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$75
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$75

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$7	0.0%	0.0%
25%	\$19	0.0%	0.0%
<b>40%</b>	<b>\$30</b>	<b>0.0%</b>	<b>0.0%</b>
50%	\$37	0.0%	0.0%
75%	\$56	0.0%	0.0%
100%	\$75	0.0%	0.0%

**Table 6.28 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SHAFTER RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$43,463
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$43,463

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$4,346	0.9%	0.6%
25%	\$10,866	2.2%	1.5%
<b>40%</b>	<b>\$17,385</b>	<b>3.5%</b>	<b>2.3%</b>
50%	\$21,731	4.4%	2.9%
75%	\$32,597	6.6%	4.4%
100%	\$43,463	8.8%	5.9%

**Table 6.29 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SOUTH KERN CEMETERY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$490
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$490

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$49	0.0%	0.0%
25%	\$123	0.1%	0.0%
<b>40%</b>	<b>\$196</b>	<b>0.2%</b>	<b>0.0%</b>
50%	\$245	0.2%	0.1%
75%	\$368	0.3%	0.1%
100%	\$490	0.4%	0.1%

**Table 6.30 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SOUTH SAN JOAQUIN MUNICIPAL UTILITY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,200
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$1,200

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$120	0.0%	Data not available
25%	\$300	0.0%	Data not available
<b>40%</b>	<b>\$480</b>	<b>0.1%</b>	<b>Data not available</b>
50%	\$600	0.1%	Data not available
75%	\$900	0.1%	Data not available
100%	\$1,200	0.1%	Data not available

**Table 6.31 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: SOUTHWEST HOSPITAL DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$319
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$319

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$32	0.0%	Data not available
25%	\$80	0.1%	Data not available
<b>40%</b>	<b>\$128</b>	<b>0.1%</b>	<b>Data not available</b>
50%	\$160	0.1%	Data not available
75%	\$239	0.2%	Data not available
100%	\$319	0.3%	Data not available

**Table 6.32 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: TULARE LAKE DRAINAGE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$13,068
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$13,068

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$1,307	69512.7%	0.0%
25%	\$3,267	173781.6%	0.1%
<b>40%</b>	<b>\$5,227</b>	<b>278050.6%</b>	<b>0.2%</b>
50%	\$6,534	347563.3%	0.2%
75%	\$9,801	521344.9%	0.4%
100%	\$13,068	695126.6%	0.5%

**Table 6.33 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WASCO RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$38,551
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	<u>\$0</u>
Grand Total	\$38,551

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$3,855	0.5%	0.3%
25%	\$9,638	1.3%	0.8%
<b>40%</b>	<b>\$15,421</b>	<b>2.0%</b>	<b>1.3%</b>
50%	\$19,276	2.5%	1.6%
75%	\$28,913	3.8%	2.4%
100%	\$38,551	5.1%	3.2%

**Table 6.34 - Potential Impacts of Property Tax Losses**  
**Taxing Entity/Fund: WEST SIDE CEMETERY DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$361,082
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$361,082

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$36,108	9.3%	6.0%
25%	\$90,270	23.3%	15.0%
<b>40%</b>	<b>\$144,433</b>	<b>37.3%</b>	<b>24.0%</b>
50%	\$180,541	46.7%	30.0%
75%	\$270,811	70.0%	45.1%
100%	\$361,082	93.3%	60.1%

**Table 6.35 - Potential Impacts of Property Tax Losses**  
**Taxing Entity/Fund: WEST SIDE HEALTHCARE DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,042,827
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$1,042,827

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$104,283	7.7%	2.3%
25%	\$260,707	19.3%	5.9%
<b>40%</b>	<b>\$417,131</b>	<b>30.8%</b>	<b>9.4%</b>
50%	\$521,413	38.5%	11.7%
75%	\$782,120	57.8%	17.6%
100%	\$1,042,827	77.0%	23.5%

**Table 6.36 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WEST SIDE RECREATION AND PARKS DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$1,155,093
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$1,155,093

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$115,509	8.9%	6.0%
25%	\$288,773	22.2%	15.1%
<b>40%</b>	<b>\$462,037</b>	<b>35.5%</b>	<b>24.2%</b>
50%	\$577,546	44.4%	30.2%
75%	\$866,320	66.5%	45.3%
100%	\$1,155,093	88.7%	60.4%

**Table 6.37 - Potential Impacts of Property Tax Losses**

**Taxing Entity/Fund: WESTSIDE MOSQUITO ABATEMENT DISTRICT**

**Total Property Tax Revenue Attributable to Oil & Gas Assessed Valuation (Roll 2)**

1% Property Tax (PT)	\$918,817
Property Tax In Lieu of VLF	N/A
Additional Bond Taxes	\$0
Grand Total	\$918,817

**Potential Impacts of Reductions in Oil & Gas Assessed Valuation (AV)**

<u>% Loss of AV</u>	<u>Lost PT/VLF Revenue</u>	<u>% of Total PT/VLF Lost</u>	<u>% of Overall Revenue Lost</u>
10%	\$91,882	8.0%	7.4%
25%	\$229,704	20.0%	18.5%
<b>40%</b>	<b>\$367,527</b>	<b>32.0%</b>	<b>29.5%</b>
50%	\$459,409	40.0%	36.9%
75%	\$689,113	60.1%	55.4%
100%	\$918,817	80.1%	73.8%

## 7. Methodology and Data Sources

### Methodology for Summary Valuations of Oil and Gas Property by Taxing Entity

The methods used to collect, assemble, and systematically evaluate the data used to provide the summary tax revenue data are outlined in the bullet points below:

- Using the Kern County Assessor-Recorder Parcel Geodatabase, the Mineral Parcel Feature Class was filtered for Roll 2 values (taxable property related to the active production of oil, gas, or other valuable minerals), and the database table attributes were extracted to analyze in a spreadsheet.
- Mineral Parcels were subsequently consolidated by their applicable Tax Rate Area (TRA). The consolidation process resulted in valuations for Land, Mineral, All Other Improvements, and Total Net Valuations for each TRA (by parcel).
- Additional data sources concerning the fund allocations of various taxing entities and bonds were acquired (from the Auditor-Controller's Office) to apply to the valuations of these TRAs.
- Tax amounts were summarized based on the 1% attributed taxes as these are apportioned among various tax entities and bonds, for TRA valuations for Land, Minerals, All Other Improvements, and Total Net Valuations.
- Finally, these taxes were broken out and summarized by the various County Funds, Incorporated Cities, School Districts, and Other Special Districts.

### Methodology for Mapping Various Cities, School Districts, and Special Districts – Showing Relationship to Total Valuations for Oil and Gas Property

Maps were generated that show Net Valuation per Acre of Land for each Oil and Gas Parcel in Kern County based on a graduated scale of thematic colors portraying the lowest valuations to the highest valuations throughout Kern County. Maps illustrated the range of values for mineral parcels and their relationship to the following units of geography:

1. Cities (5 maps)
  - a. Arvin
  - b. Bakersfield
  - c. Delano
  - d. McFarland
  - e. Shafter
  - f. Wasco
  - g. Maricopa
  - h. Taft
2. School Districts (11 maps)
  - a. Community Colleges
  - b. Elementary Schools
  - c. High Schools
  - d. Unified Schools

3. Special Districts (11 maps)
  - a. Water
  - b. Parks and Recreation
  - c. Resource Conservation
  - d. Hospital/Health Care
  - e. Mosquito and Vector
  - f. Municipal Utility
  - g. Cemetery
  - h. All Other

These series of maps were created to help make visible the distinctions among various cities (5 maps), school districts (11 maps), and other special districts (11 maps) in their proximity to concentrations Oil and Gas properties. In order to succinctly limit the number of maps, each map was created to utilize the available resolution for the area shown on each map.

**APPENDIX A**  
**BREAKDOWN OF ROLL 2 PROPERTY TAX REVENUE**  
**BY COMPONENT**

**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity  
Oil & Gas (Roll 2) Parcels  
Fiscal Year 2018-2019  
Kern County, California**

<u>Jurisdiction</u>	<u>Land</u>	<u>Minerals</u>	<u>Other (1)</u>	<u>Total 1% Tax</u>
<b><u>County of Kern</u></b>				
General Fund	\$6,165,015	\$18,165,954	\$14,162,180	\$38,493,149
Fire Fund	3,168,347	9,306,145	7,276,038	19,750,529
Total, County of Kern	\$9,333,362	\$27,472,098	\$21,438,218	\$58,243,678
<b><u>Incorporated Cities</u></b>				
Arvin	\$89	\$114	\$144	\$347
Bakersfield	65,308	197,179	69,559	332,046
Maricopa	53	8	40	101
McFarland	0	286	0	286
Shafter	1,385	5,060	2,950	9,395
Taft	2,920	5,605	7,468	15,993
Wasco	0	659	0	659
Total, Cities	\$69,755	\$208,911	\$80,162	\$358,828
<b><u>School Districts</u></b>				
Antelope Valley College	\$2,114	\$4,238	\$2,394	\$8,746
Arvin Union Elementary	0	60	0	60
Bakersfield City	122,684	374,952	197,205	694,841
Beardsley Elementary	87,252	226,818	119,437	433,507
Belridge Elementary	102,238	201,300	187,474	491,012

(1) Includes improvements, field equipment/facilities, and personal property.

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**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity (CONTINUED)**  
**Oil & Gas (Roll 2) Parcels**  
**Fiscal Year 2018-2019**  
**Kern County, California**

<b>Jurisdiction</b>	<b>Land</b>	<b>Minerals</b>	<b>Other (1)</b>	<b>Subtotal 1% Tax</b>
<b><u>School Districts (continued)</u></b>				
Blake Elementary	0	77	0	77
Buttonwillow Union Elementary	47,667	196,873	277,977	522,517
Delano Joint Union High School District	34,113	447,967	93,698	575,779
Delano Union Elementary	35,200	453,152	96,682	585,034
Di Giorgio Elementary	188	345	277	809
Edison Elementary	24,369	69,036	19,063	112,467
El Tejon Unified School District	0	410	0	410
Elk Hills Elementary	23,522	99,019	148,256	270,798
Fairfax Elementary	1,044	2,744	917	4,704
Fruitvale Elementary	7,898	37,728	5,825	51,451
General Shafter Elementary	11,410	84,875	33,405	129,691
Greenfield Union	0	5,654	0	5,654
Kern Community College District	1,251,355	3,342,279	2,358,970	6,952,604
Kern County Superintendent of Schools	668,769	1,964,362	1,530,486	4,163,616
Kern Union High School District	2,081,545	6,152,481	4,053,383	12,287,409
Lakeside Union	25,088	83,441	25,743	134,273
Lamont Elementary	3,144	2,603	1,854	7,601
Linns Vally-Poso Flat Union	10,280	47,974	16,151	74,406
Lost Hills Union Elementary	261,234	537,829	514,800	1,313,863
Maple Elementary	0	467	0	467
Maricopa Unified School District	147,149	543,704	267,578	958,431

(1) Includes improvements, field equipment/facilities, and personal property.

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**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity (CONTINUED)**  
**Oil & Gas (Roll 2) Parcels**  
**Fiscal Year 2018-2019**  
**Kern County, California**

<b>Jurisdiction</b>	<b>Land</b>	<b>Minerals</b>	<b>Other (1)</b>	<b>Subtotal 1% Tax</b>
<b><u>School Districts (continued)</u></b>				
McFarland Unified School District	376,384	1,416,875	429,332	2,222,591
McKittrick Elementary	242,057	817,091	652,807	1,711,954
Midway Elementary	150,094	327,200	412,336	889,630
Mojave Unified School District	0	7	0	7
Norris Elementary	3,518	11,093	3,959	18,570
Panama-Buena Vista Union	8,788	34,571	6,149	49,508
Pond Union Elementary	0	9,338	0	9,338
Richland Union Elementary	58,314	180,567	95,565	334,445
Rio-Bravo-Greeley Union Elementary	3,233	30,474	3,511	37,217
Rosedale Union Elementary	890	7,768	910	9,569
Semitropic Elementary	700	2,647	460	3,808
Sierra Sands Unified School District	48	7,610	23	7,681
Southern Kern Unified School District	0	427	0	427
Standard Elementary	1,163,523	2,995,589	1,417,216	5,576,328
Taft City Elementary	491,501	1,995,730	1,098,875	3,586,106
Taft Union High School District	2,112,791	5,229,373	4,864,258	12,206,423
Vineland Elementary	1,127	3,126	791	5,045
Wasco Union High School District	508,620	1,113,008	996,253	2,617,881
Wasco Union School District	17,514	110,706	28,579	156,799

(1) Includes improvements, field equipment/facilities, and personal property.

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**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity (CONTINUED)**  
**Oil & Gas (Roll 2) Parcels**  
**Fiscal Year 2018-2019**  
**Kern County, California**

<u>Jurisdiction</u>	<u>Land</u>	<u>Minerals</u>	<u>Other (1)</u>	<u>Subtotal 1% Tax</u>
<b><u>School Districts (continued)</u></b>				
West Kern Community College District	771,080	2,584,371	2,247,810	5,603,260
ERAF	4,122,315	12,100,261	9,169,650	25,392,226
Total, School Districts	\$14,980,759	\$43,858,221	\$31,380,059	\$90,219,039
<b><u>Special Districts</u></b>				
Antelope Valley East Kern Water Agency District	\$0	\$16	\$0	\$16
Antelope Valley Resource Conservation District	0	1	0	1
Bear Mountain Recreation and Parks District	824	1,273	669	2,765
Buttonwillow Recreation and Parks District	13,651	56,382	79,609	149,642
Delano Mosquito Abatement District	842	6,487	575	7,903
Devil Den Water District	98	154	47	299
East Kern Joint Health Care Hospital District	3	449	1	454
East Kern Resource Conservation District	0	11	0	11
Greater Bakersfield Separation of Grade District	147	497	263	907
Henry Miller Water District	3,668	12,628	6,257	22,554
Kern County Water Agency District	217,324	637,964	496,750	1,352,038
Kern County Water Agency Improvement District No. 1	9	55	11	75

(1) Includes improvements, field equipment/facilities, and personal property.

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**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity (CONTINUED)**  
**Oil & Gas (Roll 2) Parcels**  
**Fiscal Year 2018-2019**  
**Kern County, California**

<b>Jurisdiction</b>	<b>Land</b>	<b>Minerals</b>	<b>Other (1)</b>	<b>Subtotal 1% Tax</b>
<b><u>Special Districts (continued)</u></b>				
Kern Delta Water District	1,868	10,073	1,349	13,290
Kern Mosquito and Vector Control District	77,395	242,492	98,947	418,834
Kern River Levee District	10	31	6	47
Lamont Public Utility District	1	0	1	2
Lost Hill Water District	67,408	130,377	137,594	335,380
McFarland Recreation and Parks District	45,304	170,545	51,677	267,527
North Bakersfield Recreation and Parks District	290,976	757,640	354,458	1,403,074
North Kern Cemetery District	619	4,776	423	5,819
North Kern-South Tulare Hospital District	17,485	92,589	24,841	134,915
North of River Sanitary District No. 1	\$81	\$623	\$186	\$890
North of The River Municipal Water District	353	2,271	835	3,459
North of The River Water Improvement District A	46	338	119	504
Public Cemetery District No. 1	4,790	18,714	7,558	31,062
Rand Community Water District	9	1,419	4	1,432
Rosamond Community Services District	0	75	0	75
Shafter Recreation and Parks District	7,572	23,435	12,456	43,463
South Kern Cemetery District	146	226	119	490
South San Joaquin Municipal Utility District	0	1,200	0	1,200
Southwest Hospital District	63	176	80	319
Tulare Lake Drainage District	0	13,068	0	13,068
Wasco Recreation and Parks District	4,306	27,219	7,026	38,551

(1) Includes improvements, field equipment/facilities, and personal property.

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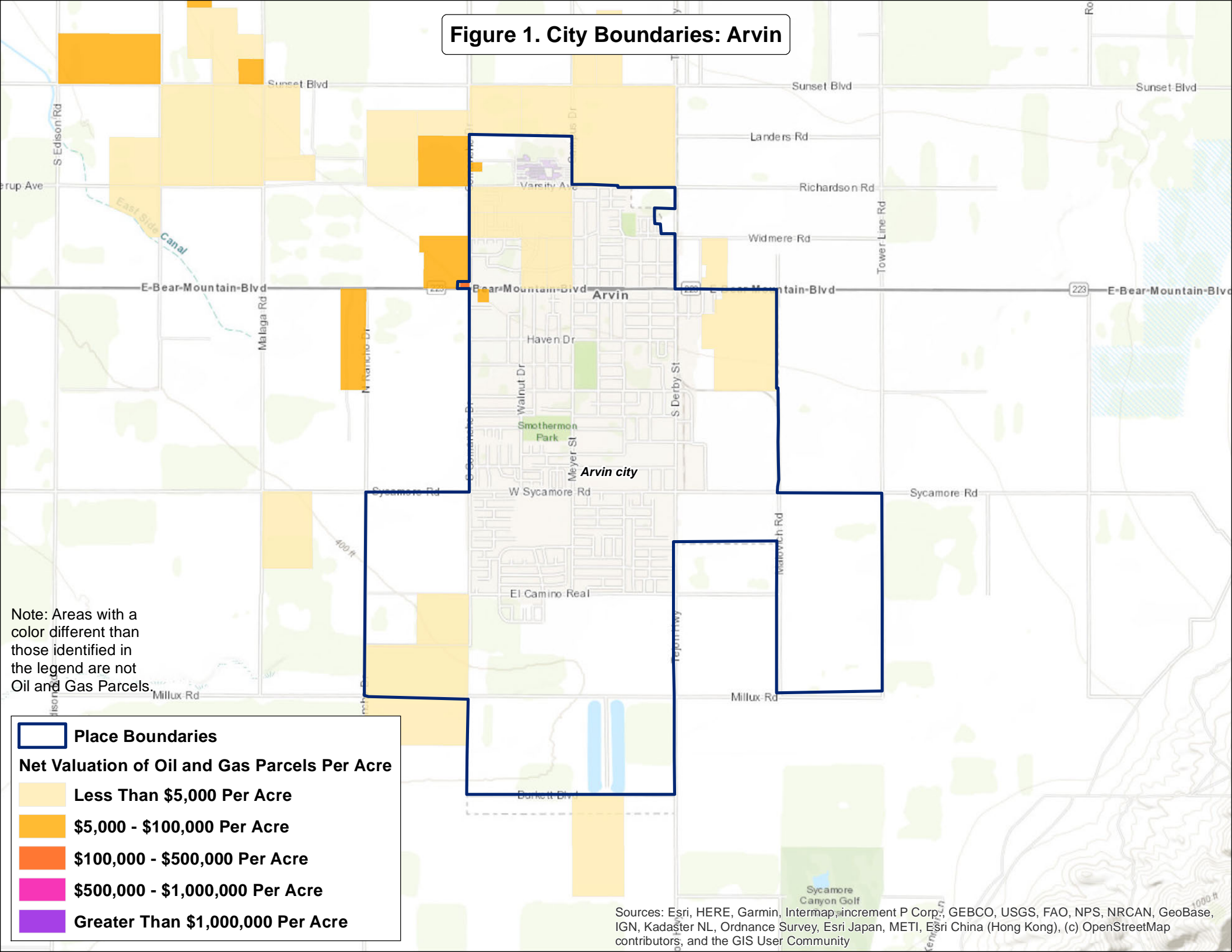
**Table A-1. Annual 1% Property Tax Revenue by Taxing Entity (CONTINUED)**  
**Oil & Gas (Roll 2) Parcels**  
**Fiscal Year 2018-2019**  
**Kern County, California**

<b>Jurisdiction</b>	<b>Land</b>	<b>Minerals</b>	<b>Other (1)</b>	<b>Subtotal 1% Tax</b>
<b><u>Special Districts (continued)</u></b>				
West Side Cemetery District	47,616	158,641	154,825	361,082
West Side Healthcare District	158,375	459,069	425,383	1,042,827
West Side Recreation and Parks District	156,675	517,564	480,854	1,155,093
Westside Mosquito Abatement District	141,103	395,924	381,790	918,817
Total, Special Districts	\$1,258,769	\$3,744,404	\$2,724,714	\$7,727,886
<b>GRAND TOTAL</b>	<b>\$25,642,645</b>	<b>\$75,283,633</b>	<b>\$55,623,153</b>	<b>\$156,549,432</b>

(1) Includes improvements, field equipment/facilities, and personal property.

**APPENDIX B**  
**MAPS OF CITY BOUNDARIES**

**Figure 1. City Boundaries: Arvin**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

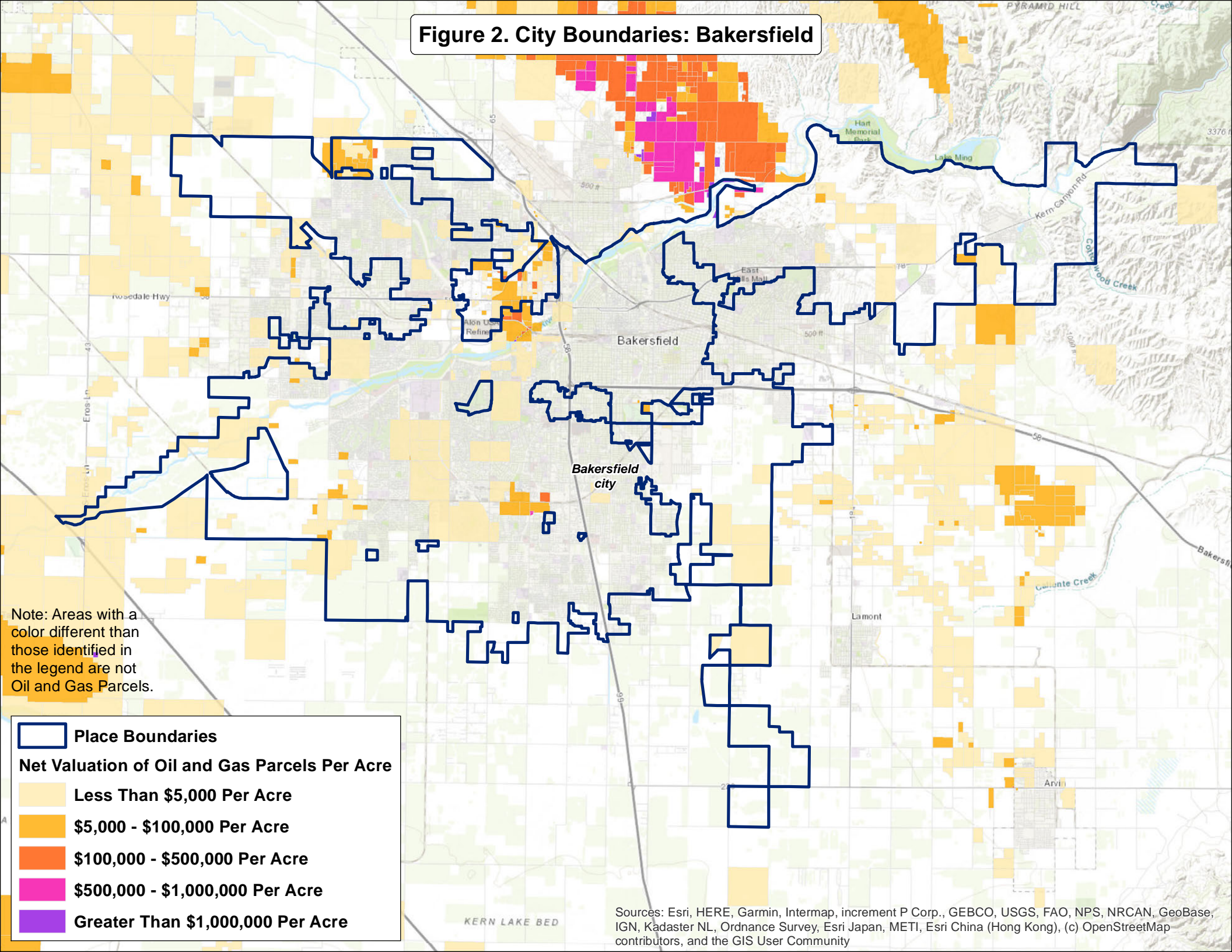
**Place Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 2. City Boundaries: Bakersfield**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Place Boundaries**

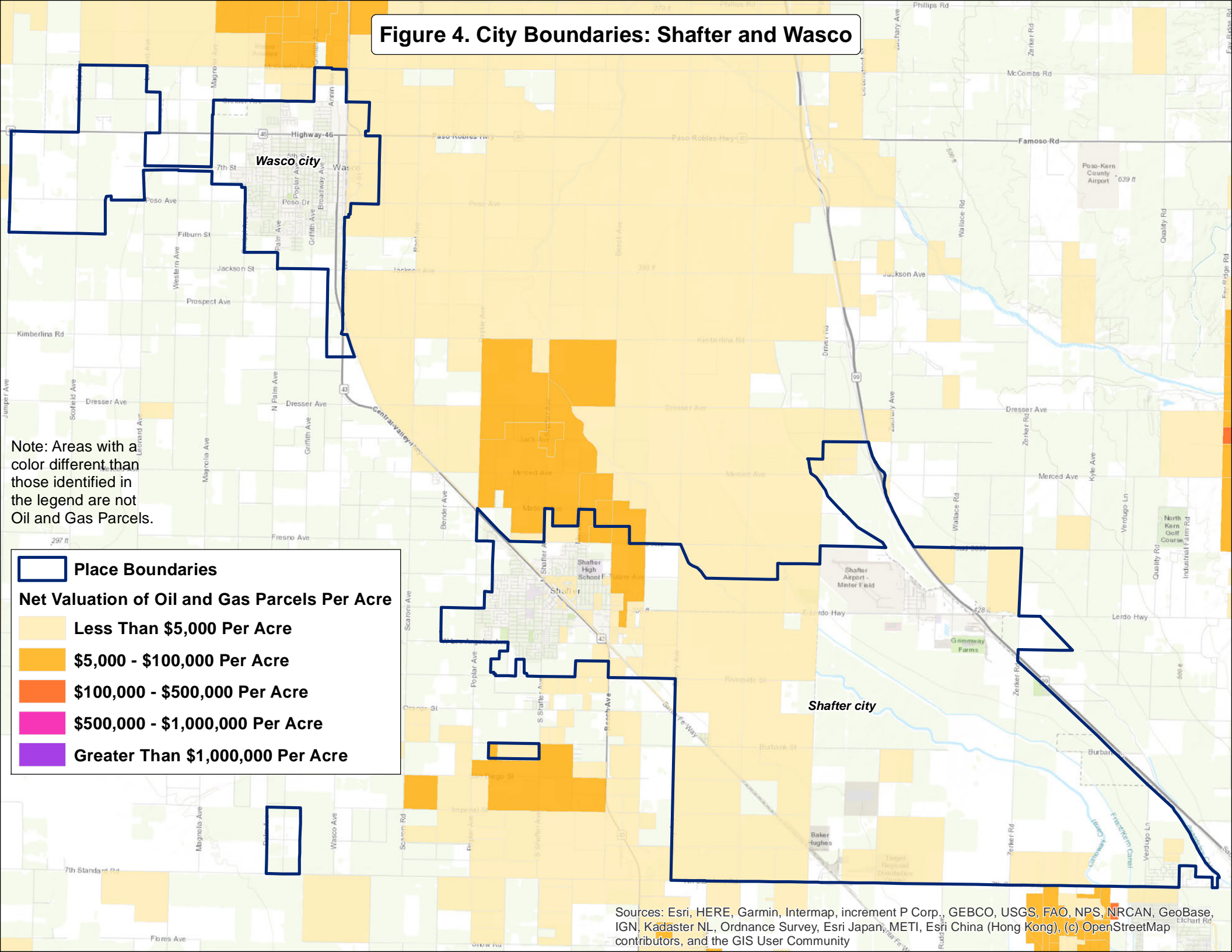
**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community



**Figure 4. City Boundaries: Shafter and Wasco**



**Wasco city**

**Shafter city**

Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

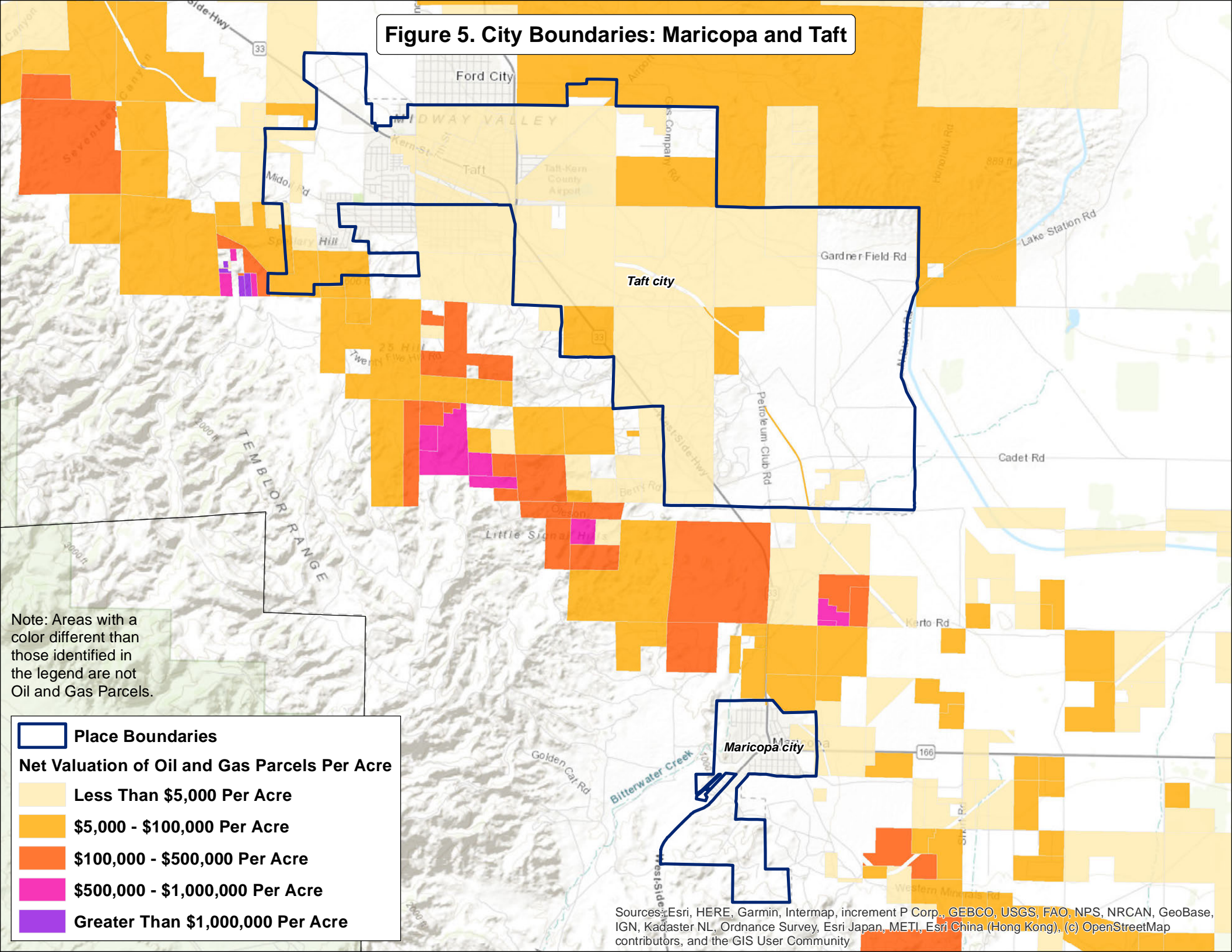
**Place Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 5. City Boundaries: Maricopa and Taft**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Place Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**

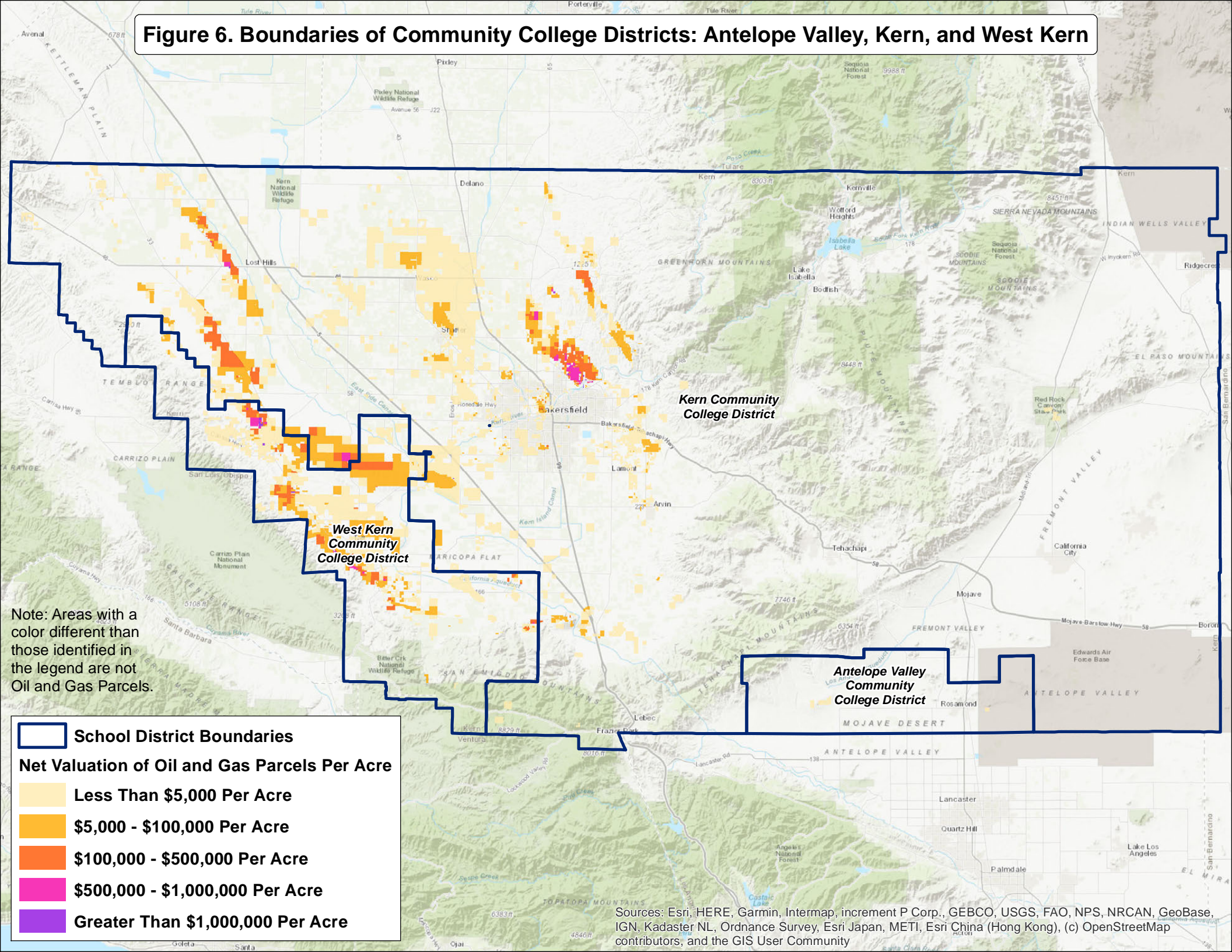
- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**APPENDIX C**

**MAPS OF SCHOOL AND COMMUNITY COLLEGE DISTRICT BOUNDARIES**

**Figure 6. Boundaries of Community College Districts: Antelope Valley, Kern, and West Kern**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

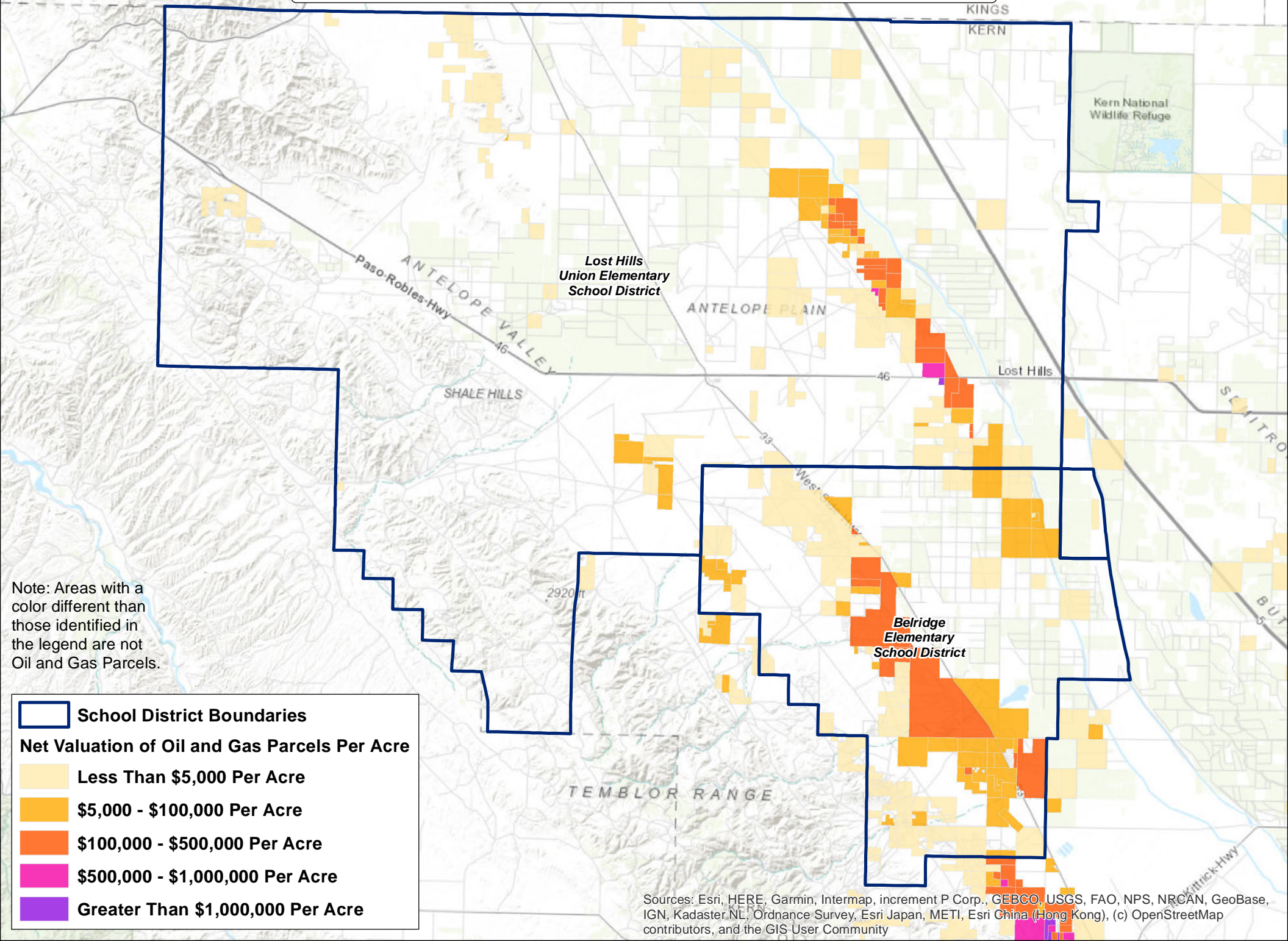
**School District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**







- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 7. Boundaries of Elementary School Districts: Map 1 of 5**

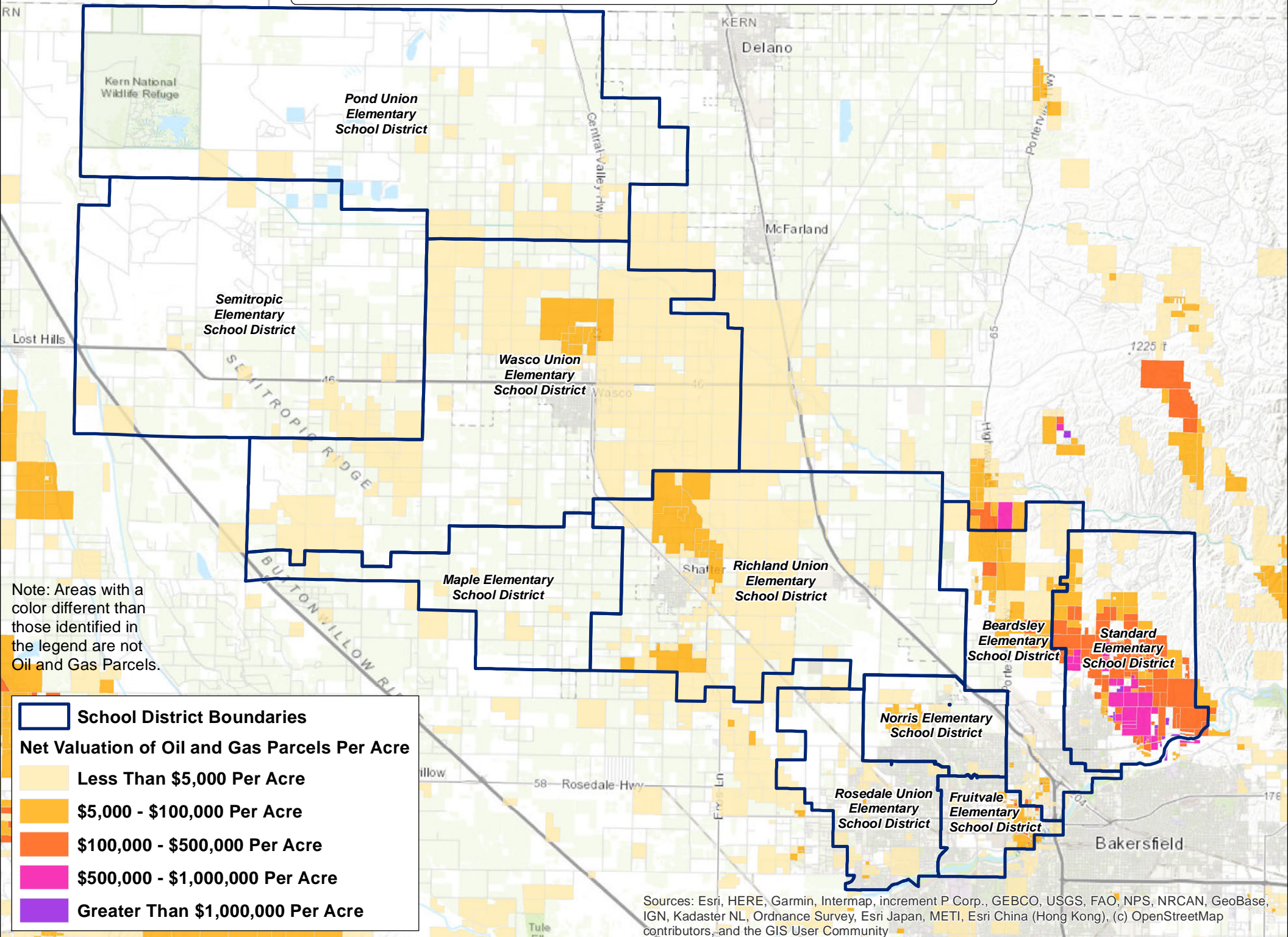


Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

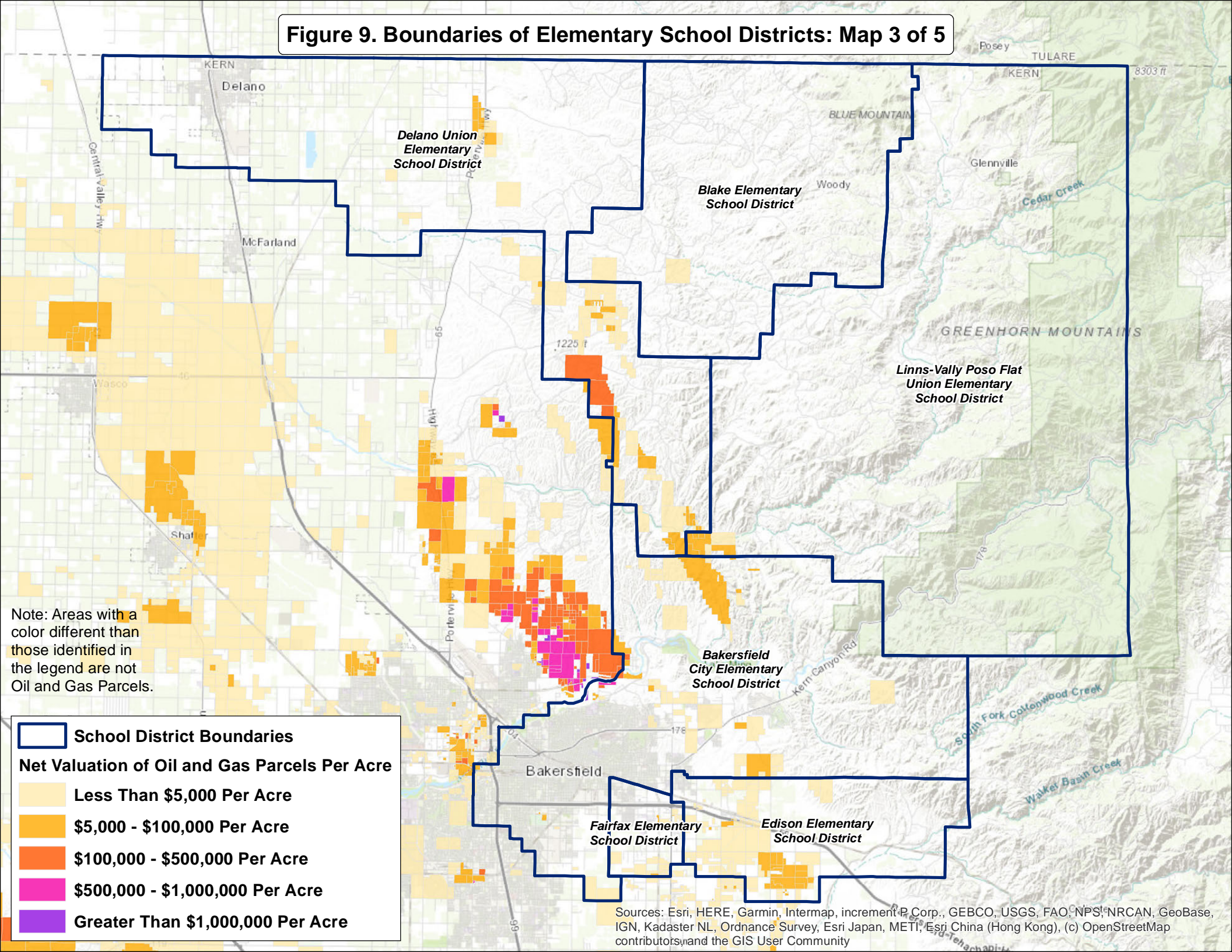
	<b>School District Boundaries</b>
<b>Net Valuation of Oil and Gas Parcels Per Acre</b>	
	<b>Less Than \$5,000 Per Acre</b>
	<b>\$5,000 - \$100,000 Per Acre</b>
	<b>\$100,000 - \$500,000 Per Acre</b>
	<b>\$500,000 - \$1,000,000 Per Acre</b>
	<b>Greater Than \$1,000,000 Per Acre</b>

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 8. Boundaries of Elementary School Districts: Map 2 of 5**



**Figure 9. Boundaries of Elementary School Districts: Map 3 of 5**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

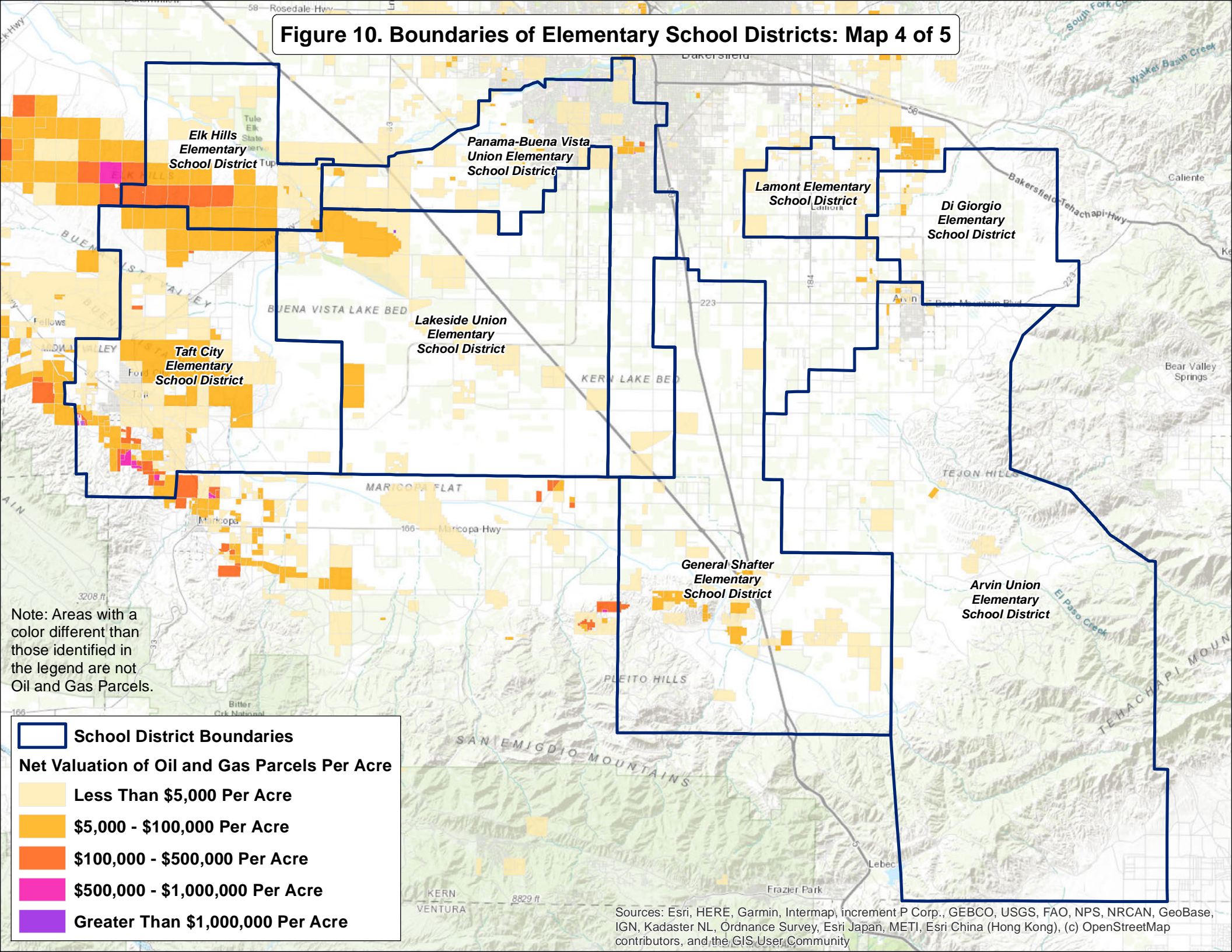
**School District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 10. Boundaries of Elementary School Districts: Map 4 of 5**



**Elk Hills  
Elementary  
School District**

**Panama-Buena Vista  
Union Elementary  
School District**

**Lamont Elementary  
School District**

**Di Giorgio  
Elementary  
School District**

**Taft City  
Elementary  
School District**

**Lakeside Union  
Elementary  
School District**

**General Shafter  
Elementary  
School District**

**Arvin Union  
Elementary  
School District**

Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

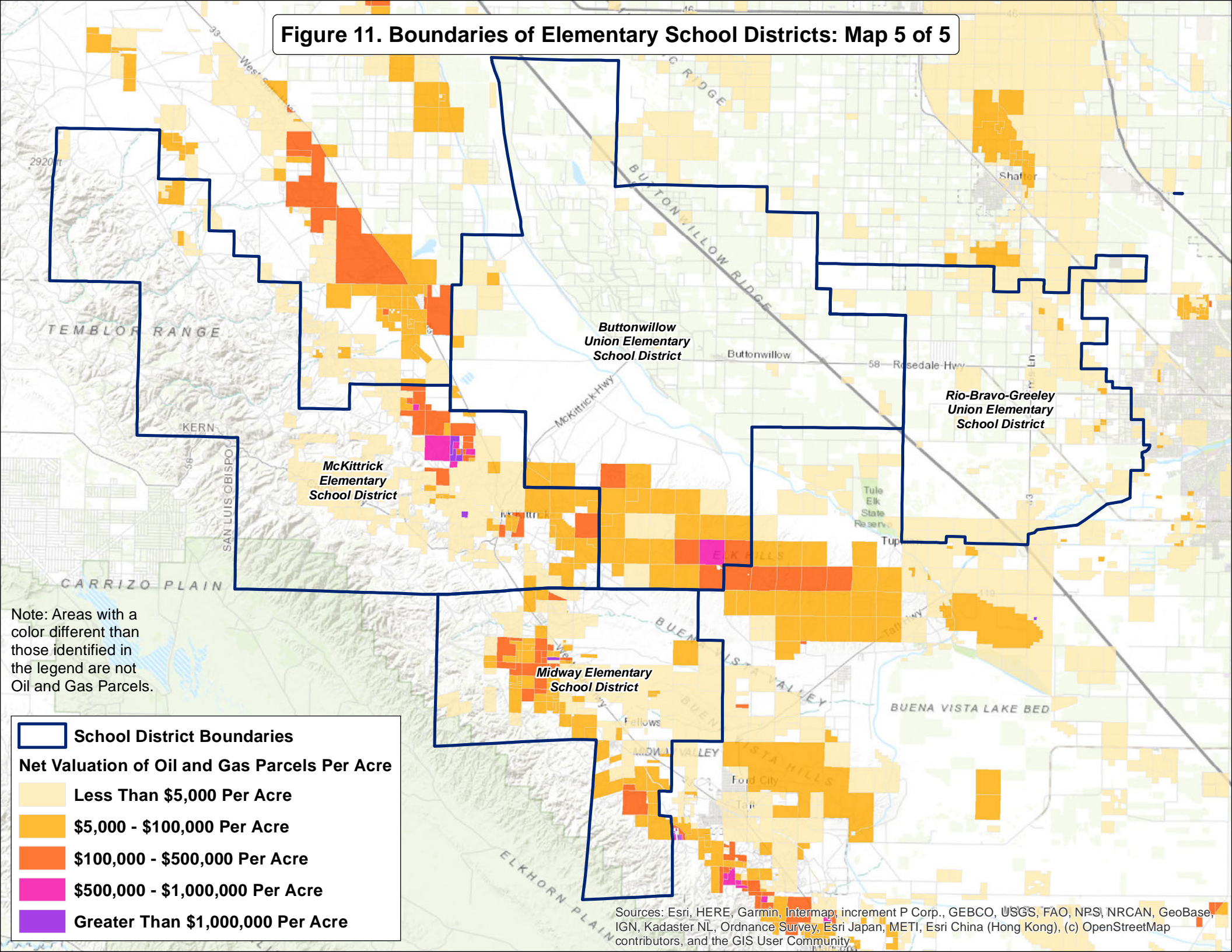
**School District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**







- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 11. Boundaries of Elementary School Districts: Map 5 of 5**

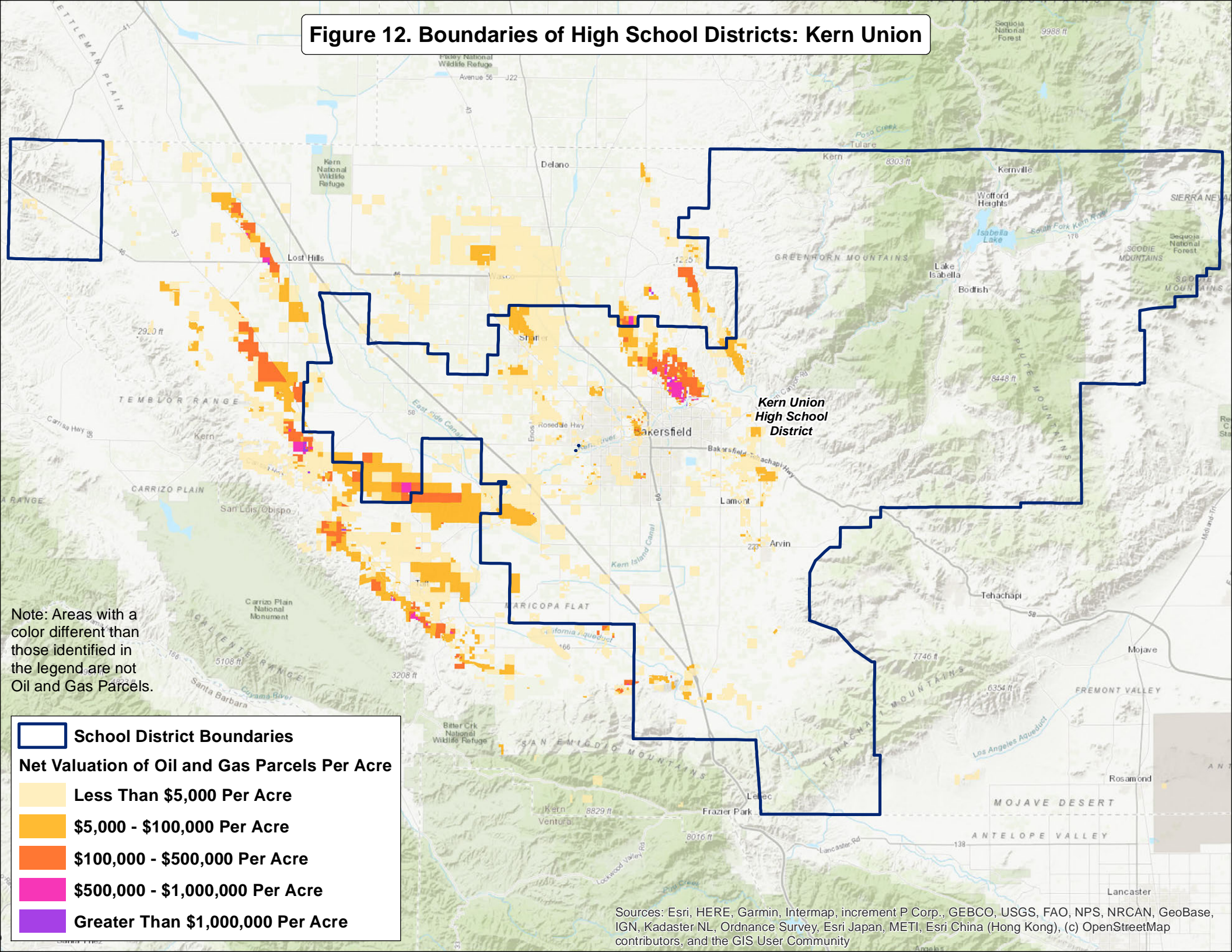


Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

	<b>School District Boundaries</b>
<b>Net Valuation of Oil and Gas Parcels Per Acre</b>	
	Less Than \$5,000 Per Acre
	\$5,000 - \$100,000 Per Acre
	\$100,000 - \$500,000 Per Acre
	\$500,000 - \$1,000,000 Per Acre
	Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community.

**Figure 12. Boundaries of High School Districts: Kern Union**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

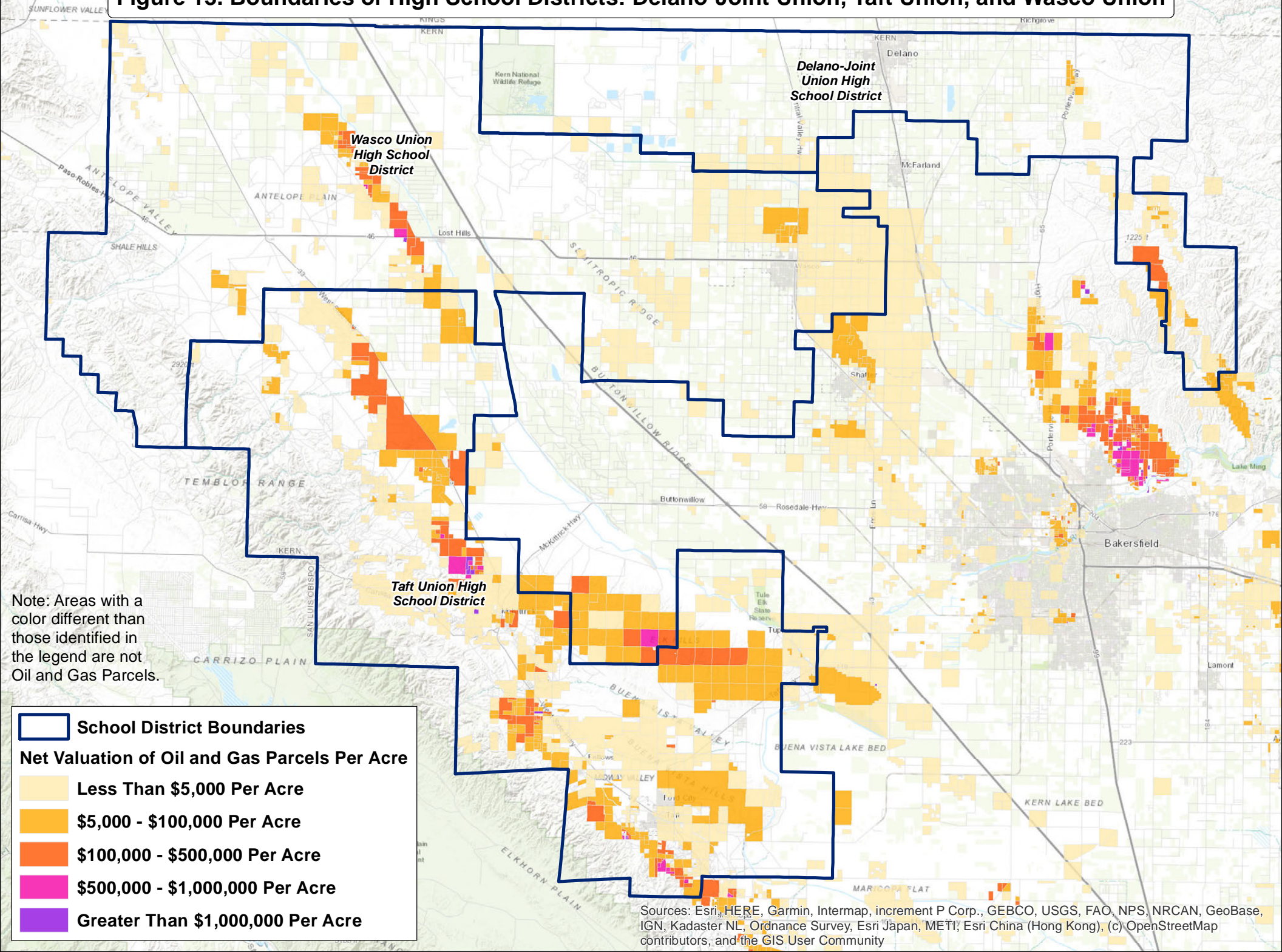
**School District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**







- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 13. Boundaries of High School Districts: Delano-Joint Union, Taft Union, and Wasco Union**

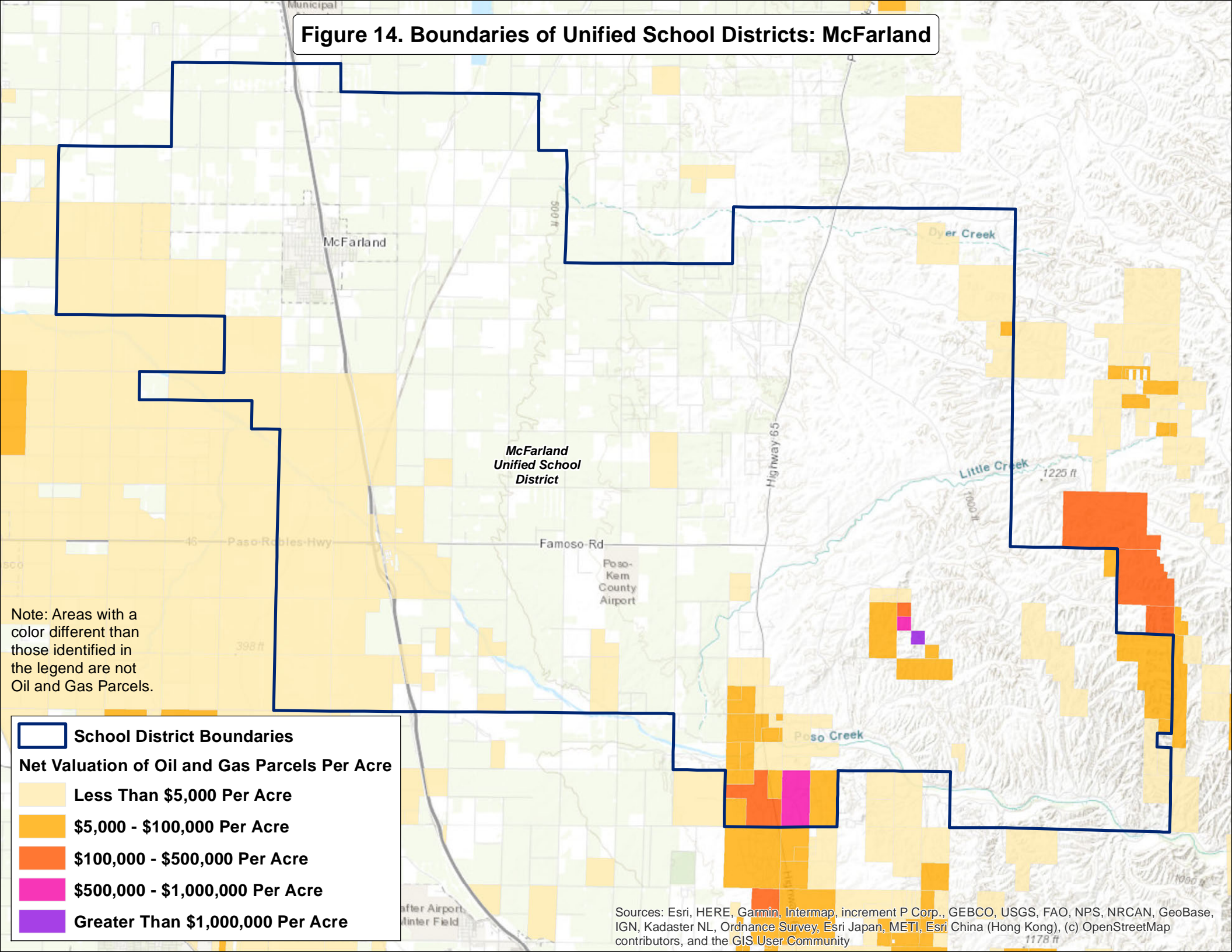


Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

	<b>School District Boundaries</b>
<b>Net Valuation of Oil and Gas Parcels Per Acre</b>	
	<b>Less Than \$5,000 Per Acre</b>
	<b>\$5,000 - \$100,000 Per Acre</b>
	<b>\$100,000 - \$500,000 Per Acre</b>
	<b>\$500,000 - \$1,000,000 Per Acre</b>
	<b>Greater Than \$1,000,000 Per Acre</b>

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 14. Boundaries of Unified School Districts: McFarland**



McFarland

**McFarland  
Unified School  
District**

Dyer Creek

Little Creek

Highway 65

Paso Robles Hwy

Famoso Rd

Poso-  
Kern  
County  
Airport

Poso Creek

Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

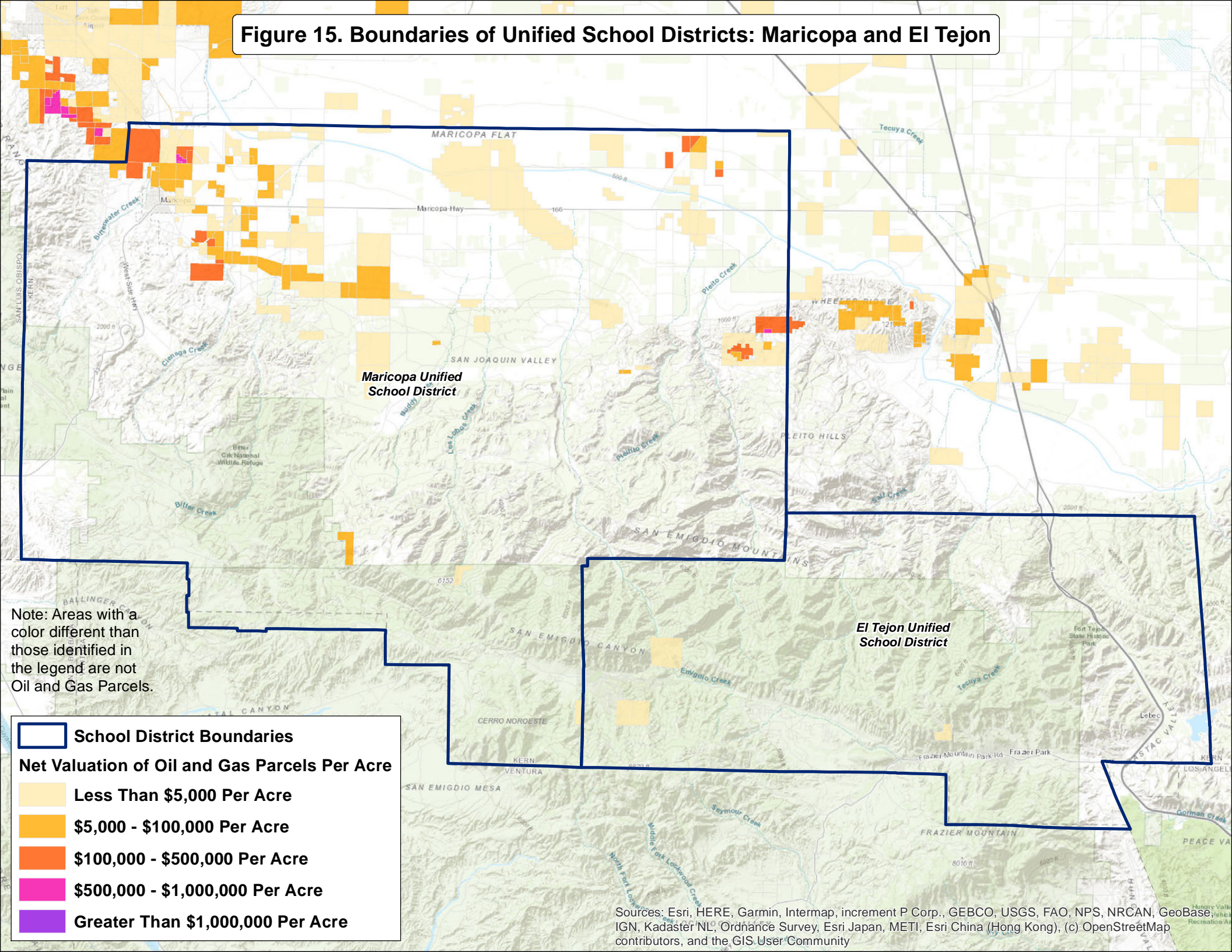
**School District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**







- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 15. Boundaries of Unified School Districts: Maricopa and El Tejon**

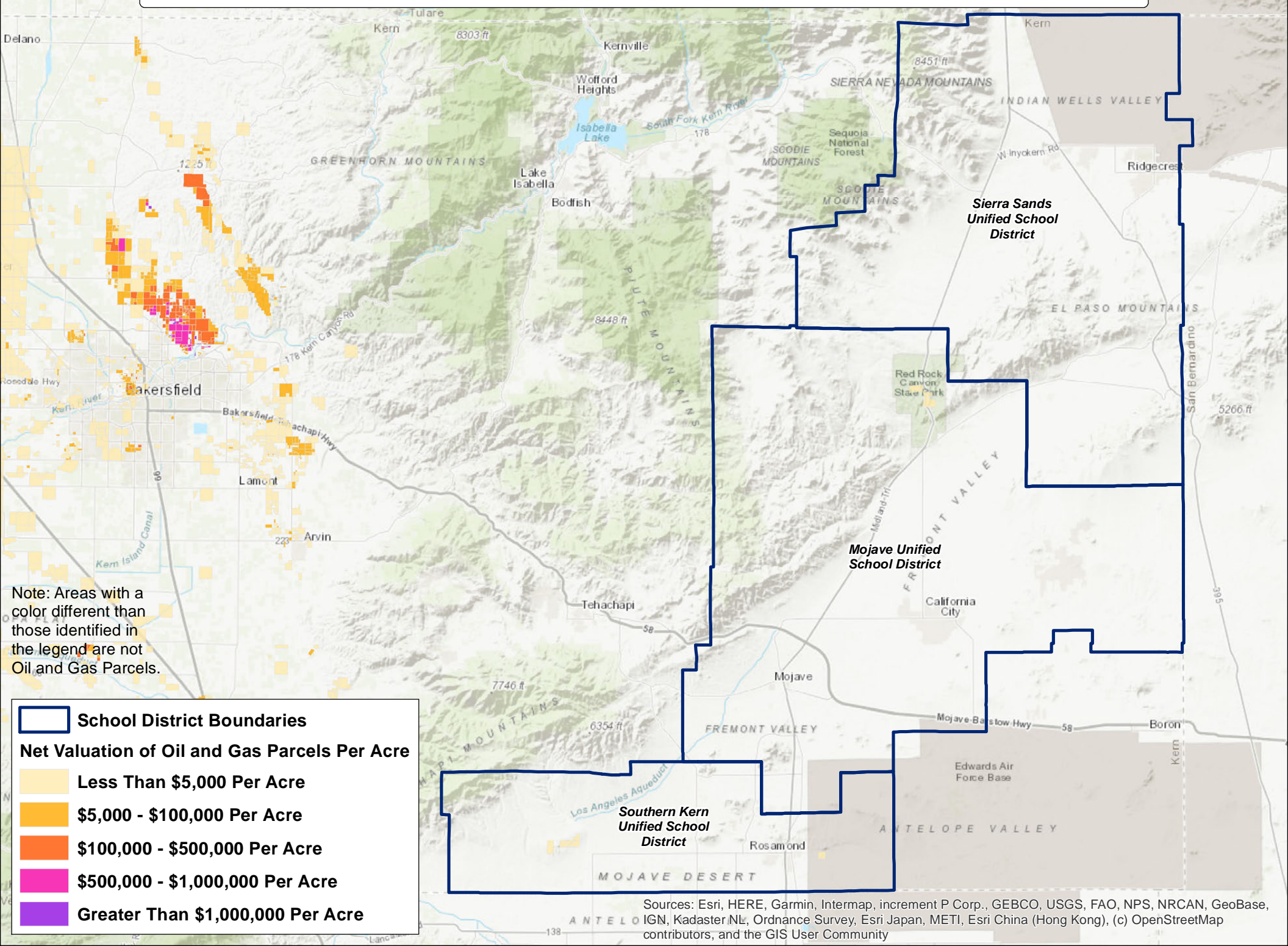


Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.







	<b>School District Boundaries</b>
	<b>Less Than \$5,000 Per Acre</b>
	<b>\$5,000 - \$100,000 Per Acre</b>
	<b>\$100,000 - \$500,000 Per Acre</b>
	<b>\$500,000 - \$1,000,000 Per Acre</b>
	<b>Greater Than \$1,000,000 Per Acre</b>

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 16. Boundaries of Unified School Districts: Mojave, Sierra Sands, and Southern Kern**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

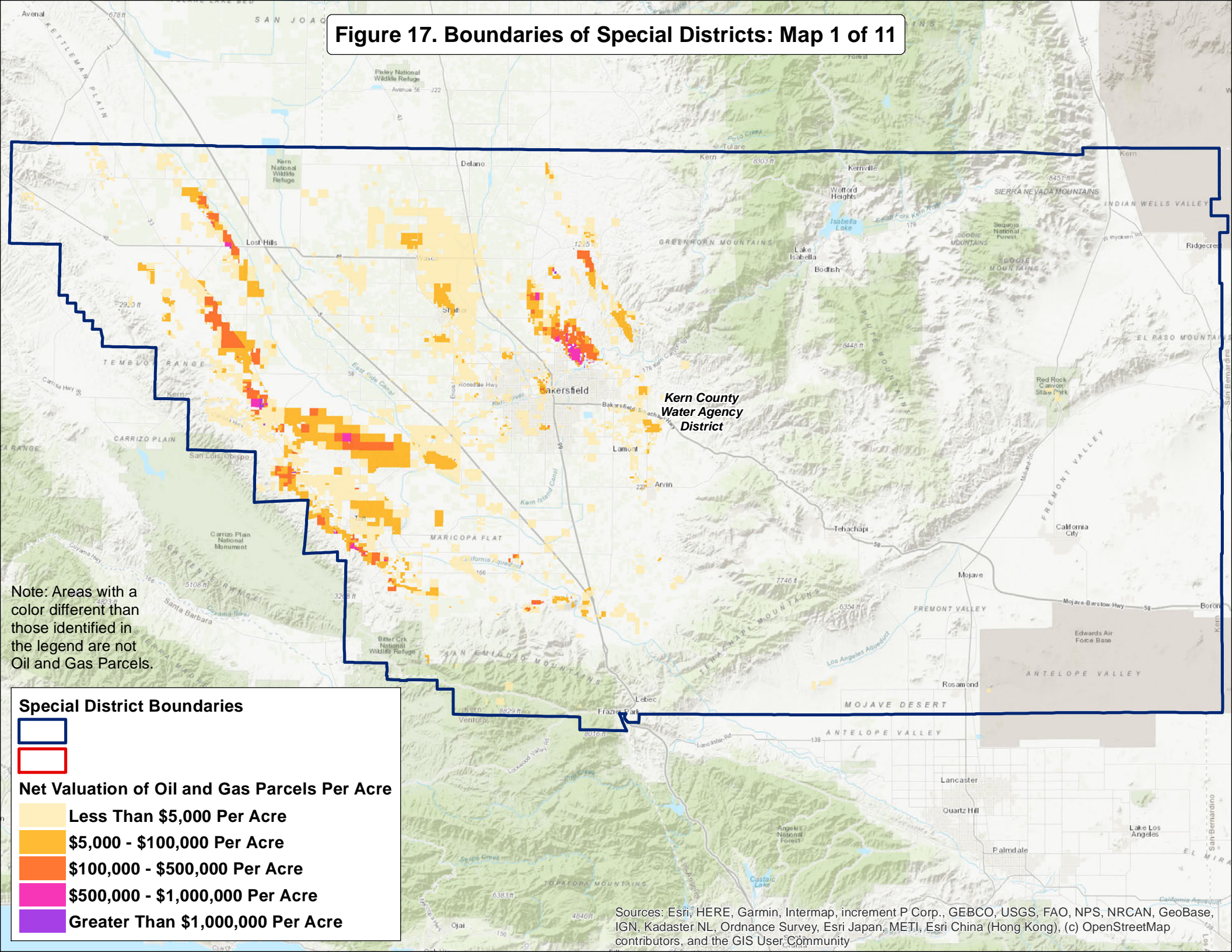
	<b>School District Boundaries</b>
<b>Net Valuation of Oil and Gas Parcels Per Acre</b>	
	<b>Less Than \$5,000 Per Acre</b>
	<b>\$5,000 - \$100,000 Per Acre</b>
	<b>\$100,000 - \$500,000 Per Acre</b>
	<b>\$500,000 - \$1,000,000 Per Acre</b>
	<b>Greater Than \$1,000,000 Per Acre</b>

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**APPENDIX D**



**MAPS OF SPECIAL DISTRICT BOUNDARIES**

**Figure 17. Boundaries of Special Districts: Map 1 of 11**








Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

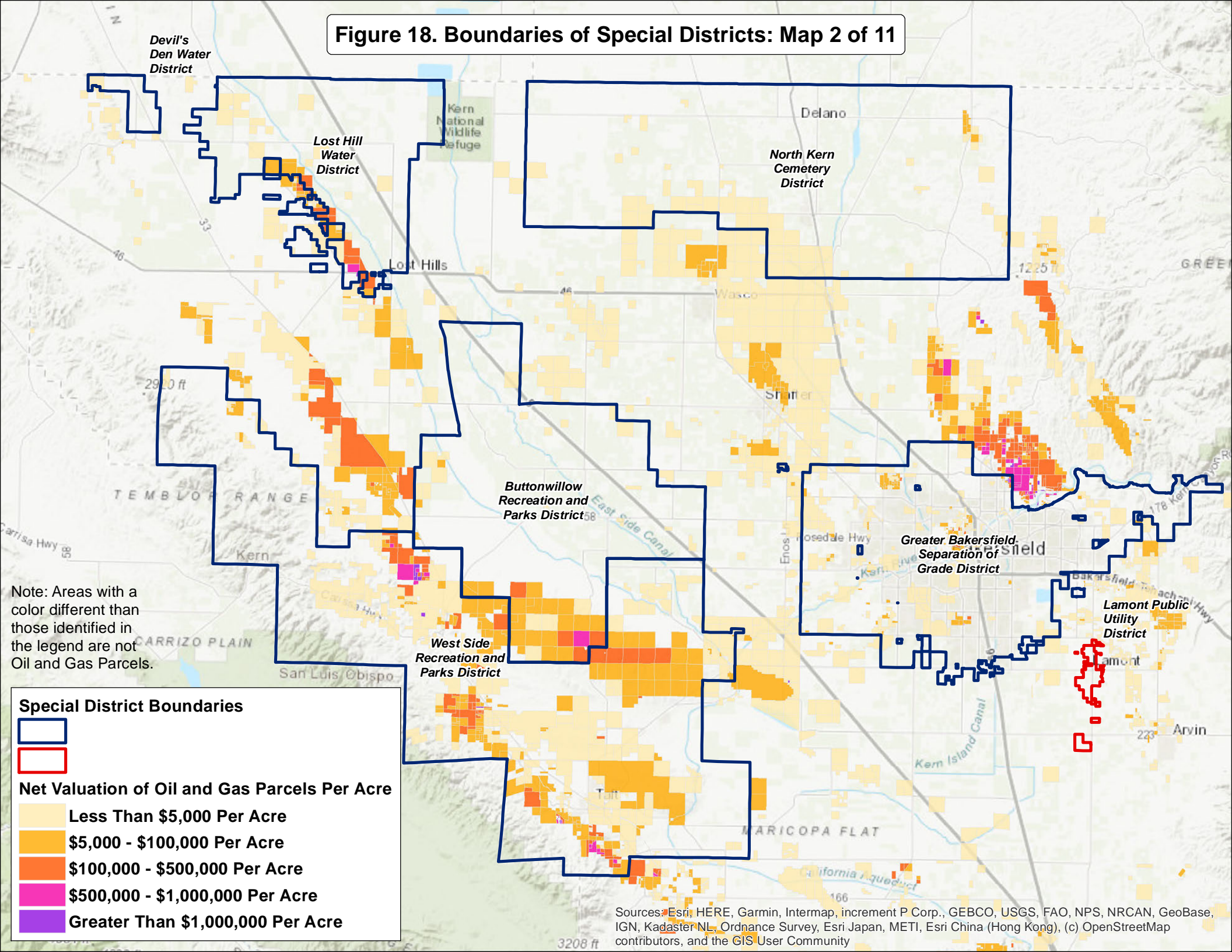
-  Special District Boundaries
-  Special District Boundaries

**Net Valuation of Oil and Gas Parcels Per Acre**

-  Less Than \$5,000 Per Acre
-  \$5,000 - \$100,000 Per Acre
-  \$100,000 - \$500,000 Per Acre
-  \$500,000 - \$1,000,000 Per Acre
-  Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 18. Boundaries of Special Districts: Map 2 of 11**



*Devil's Den Water District*

*Lost Hill Water District*

*North Kern Cemetery District*

Lost Hills

Shafter

*Buttonwillow Recreation and Parks District*

*Greater Bakersfield, Separation of Grade District*

*Lamont Public Utility District*

*West Side Recreation and Parks District*

Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

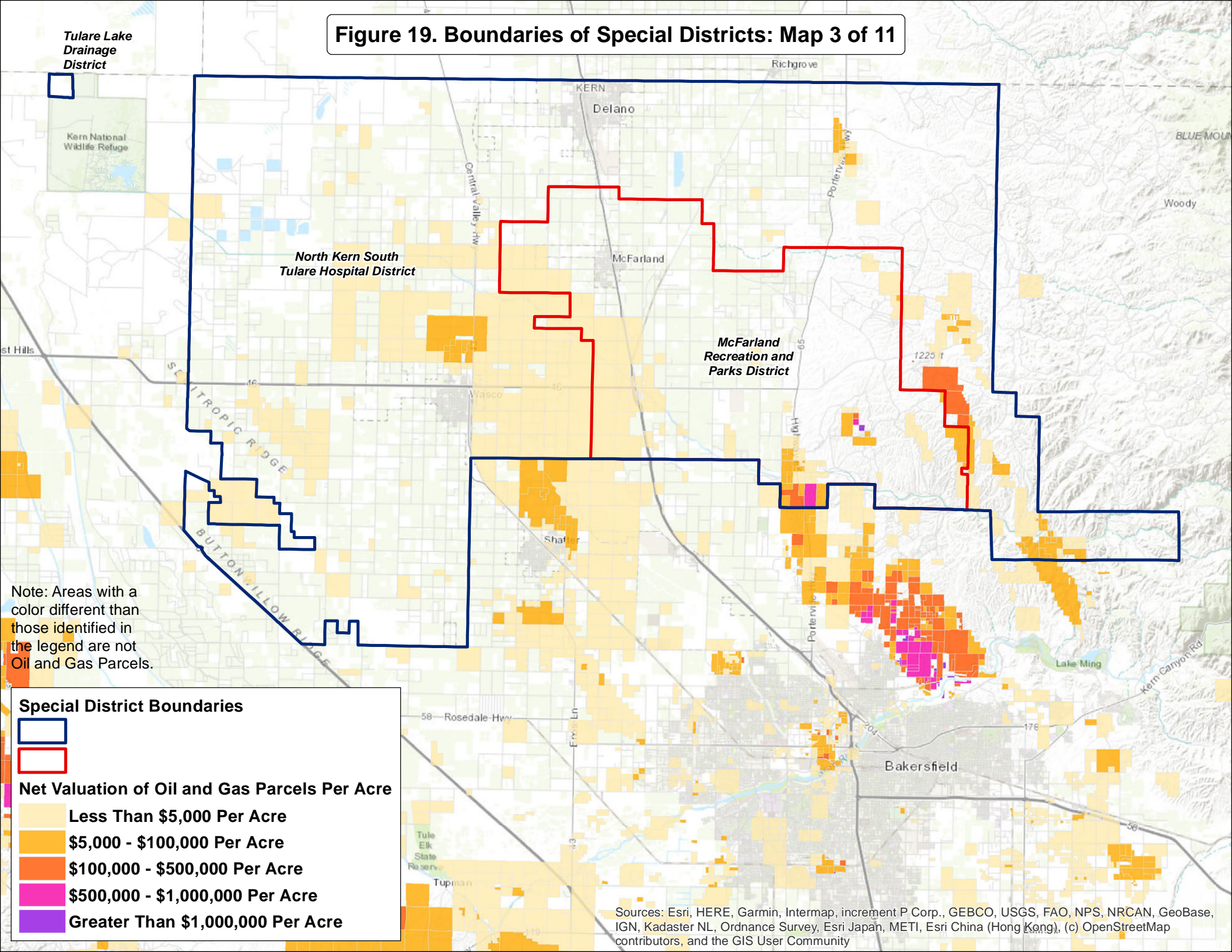
**Special District Boundaries**

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 19. Boundaries of Special Districts: Map 3 of 11**



Tulare Lake  
Drainage  
District

Kern National  
Wildlife Refuge

**North Kern South  
Tulare Hospital District**

**McFarland  
Recreation and  
Parks District**

Note: Areas with a  
color different than  
those identified in  
the legend are not  
Oil and Gas Parcels.

**Special District Boundaries**

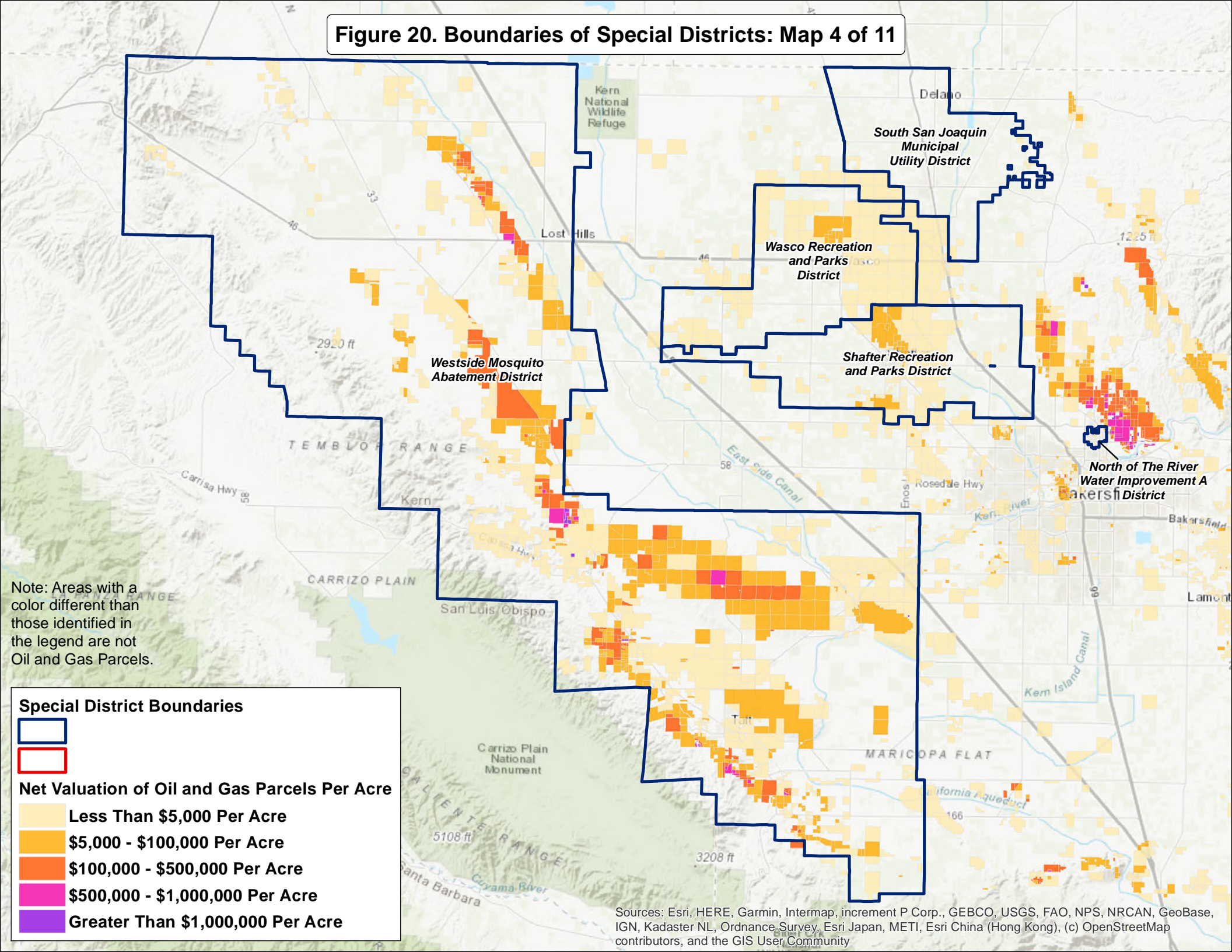
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 20. Boundaries of Special Districts: Map 4 of 11**








Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

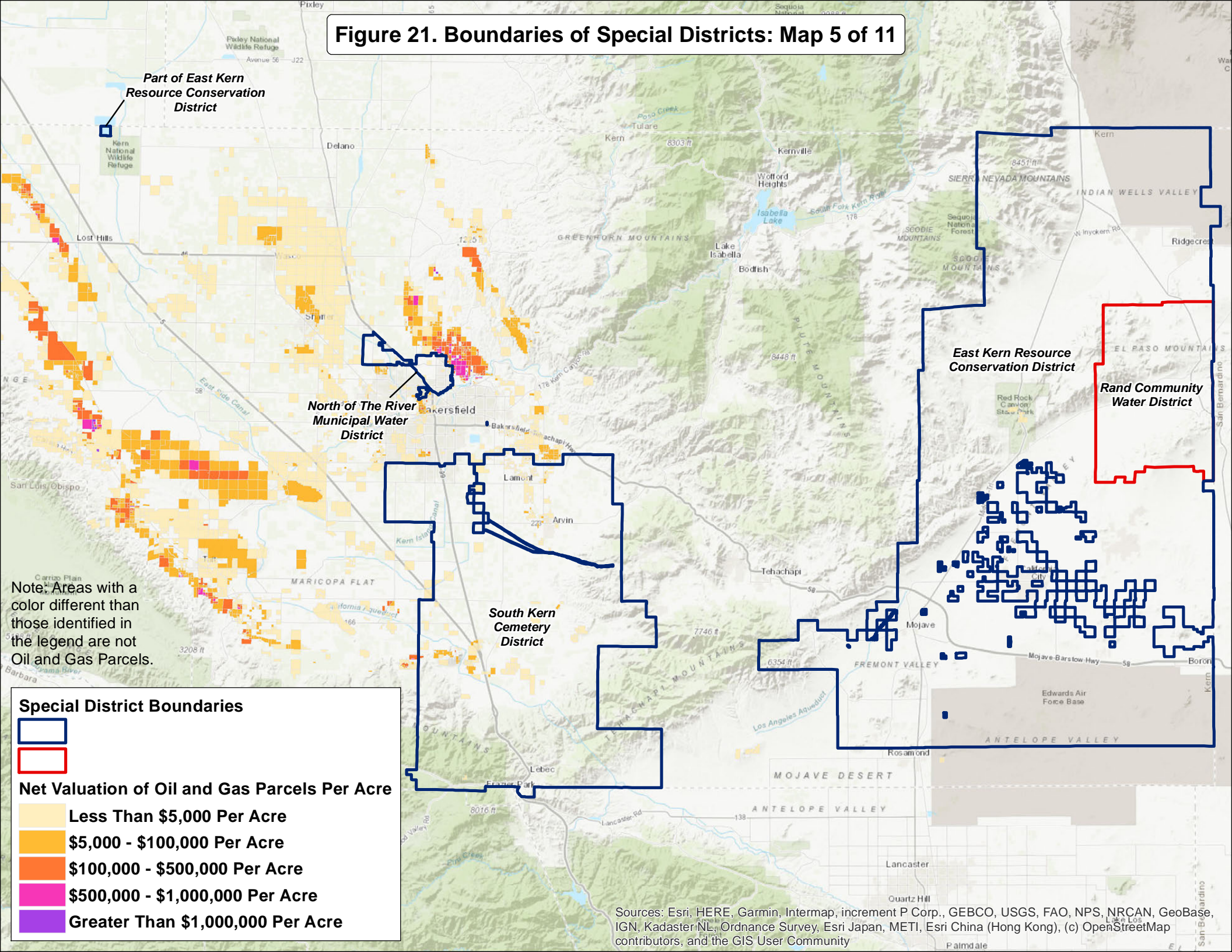
 

**Net Valuation of Oil and Gas Parcels Per Acre**

-  Less Than \$5,000 Per Acre
-  \$5,000 - \$100,000 Per Acre
-  \$100,000 - \$500,000 Per Acre
-  \$500,000 - \$1,000,000 Per Acre
-  Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 21. Boundaries of Special Districts: Map 5 of 11**



Part of East Kern Resource Conservation District

North of The River Municipal Water District

South Kern Cemetery District

East Kern Resource Conservation District

Rand Community Water District

Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

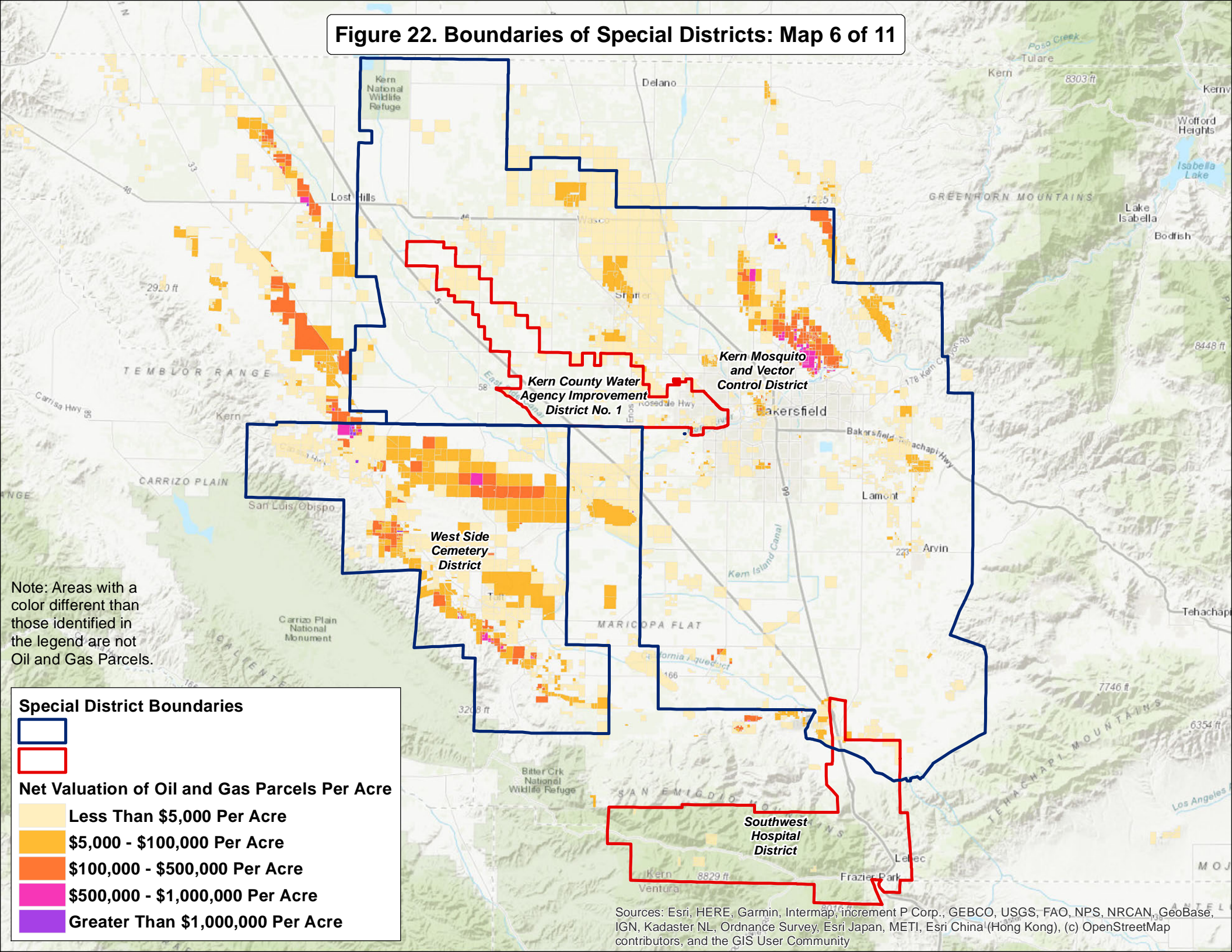
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 22. Boundaries of Special Districts: Map 6 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

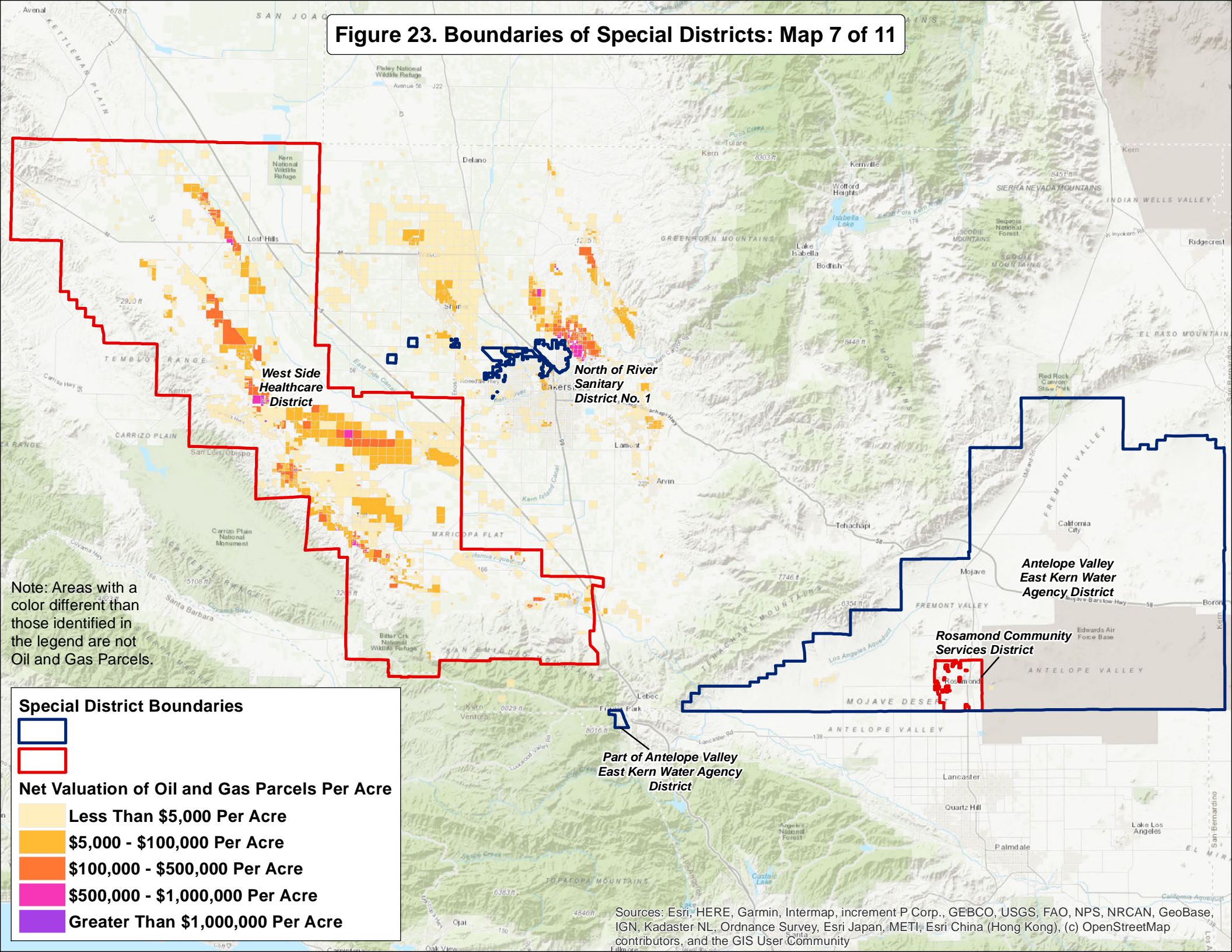
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 23. Boundaries of Special Districts: Map 7 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

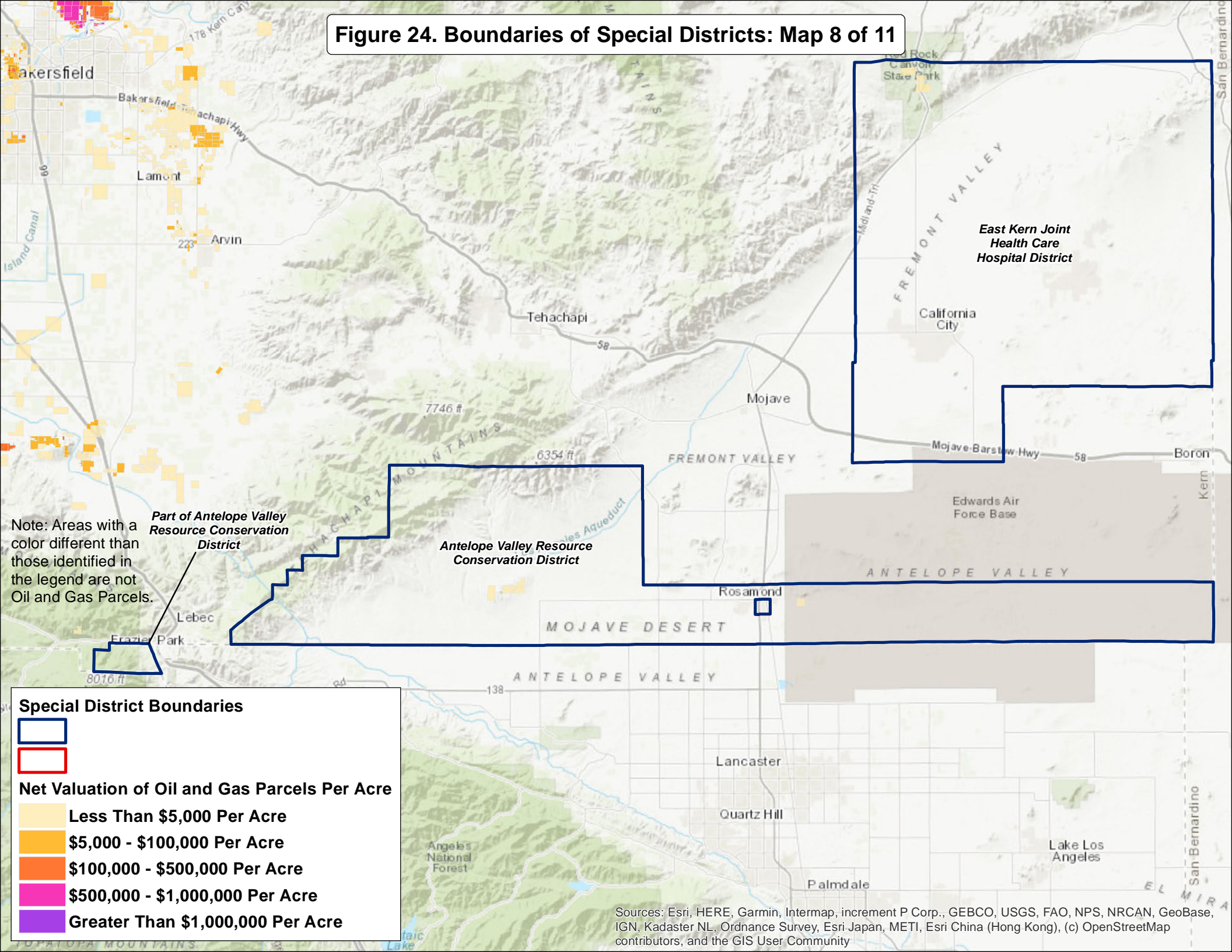
- Blue outline
- Red outline

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 24. Boundaries of Special Districts: Map 8 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

*Part of Antelope Valley Resource Conservation District*

**Antelope Valley Resource Conservation District**

**East Kern Joint Health Care Hospital District**

**Special District Boundaries**

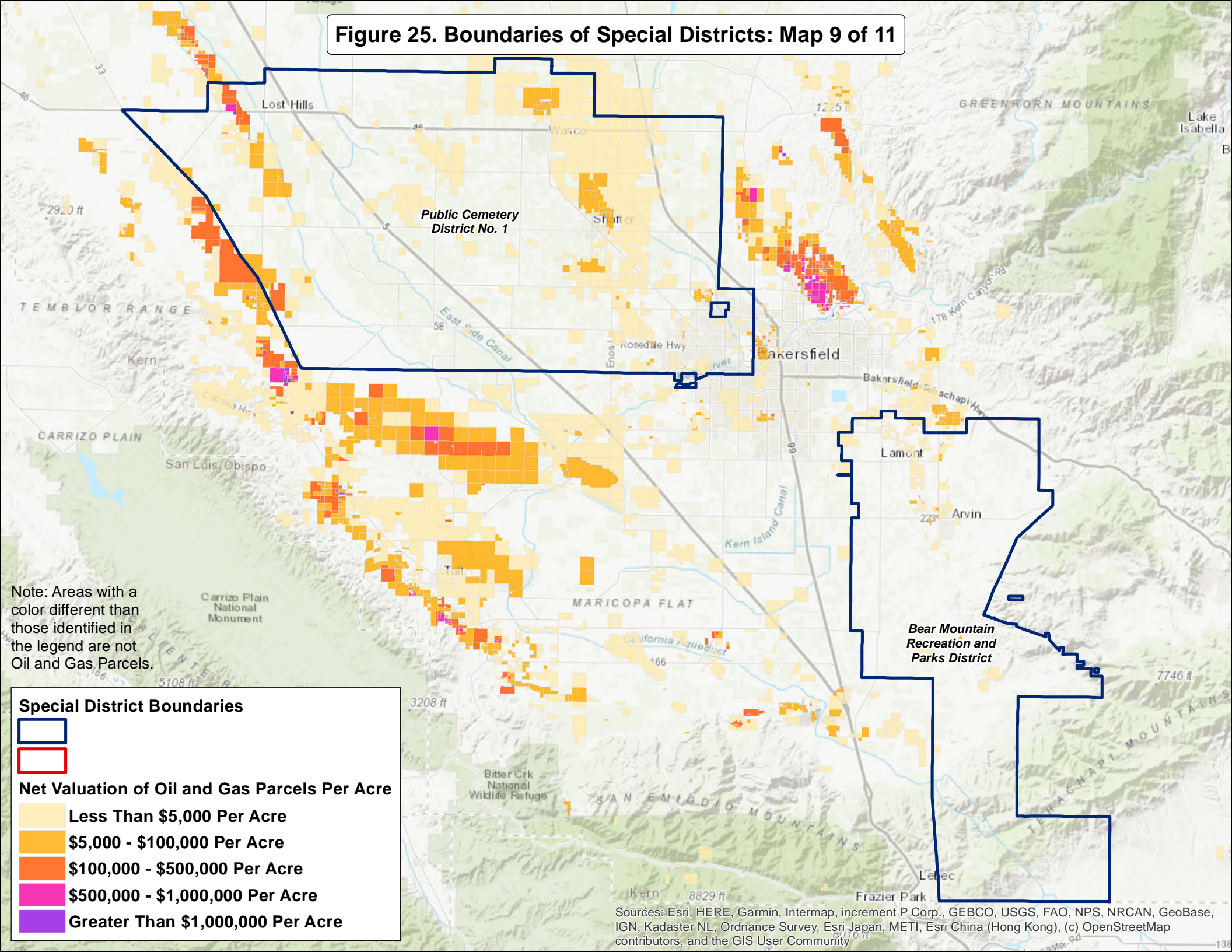
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 25. Boundaries of Special Districts: Map 9 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

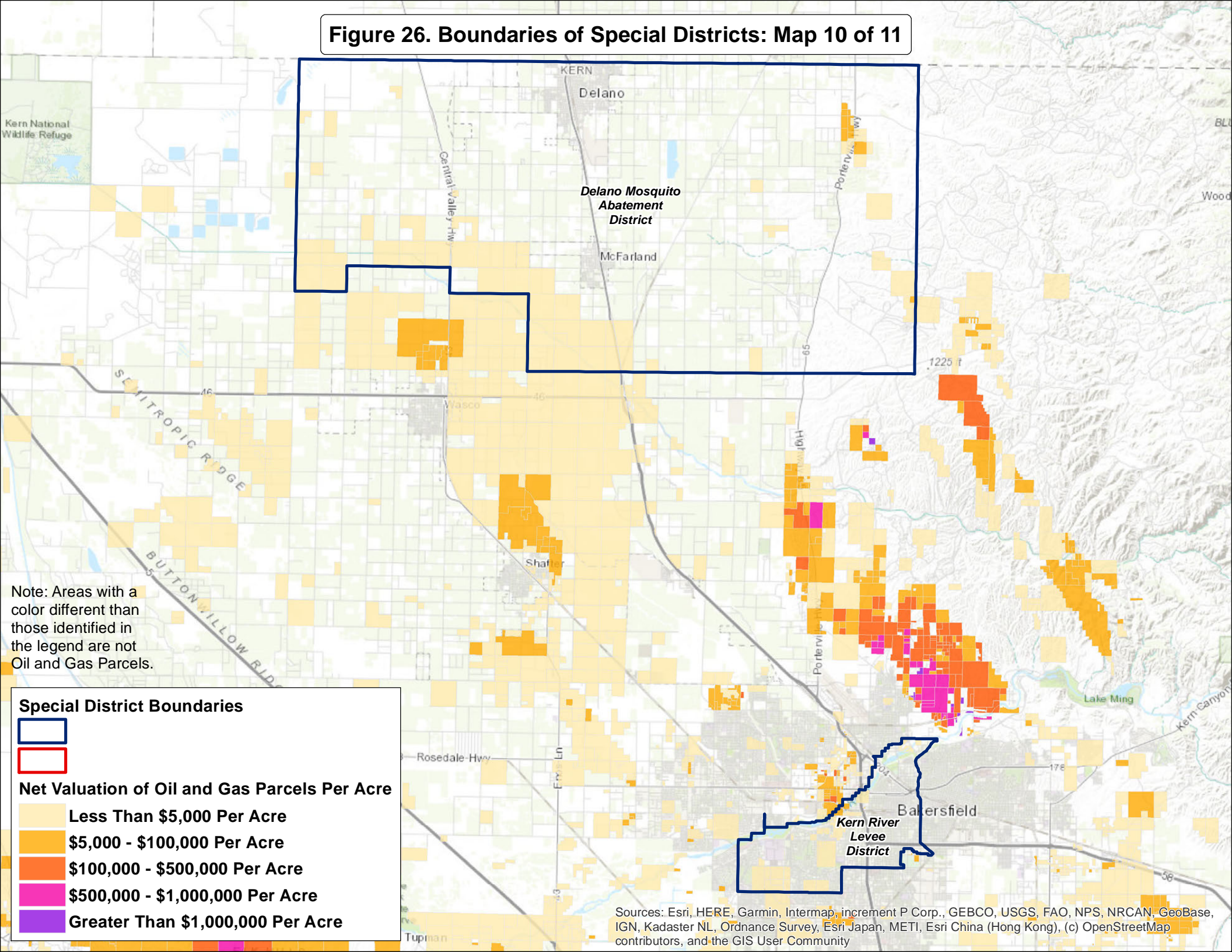
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 26. Boundaries of Special Districts: Map 10 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

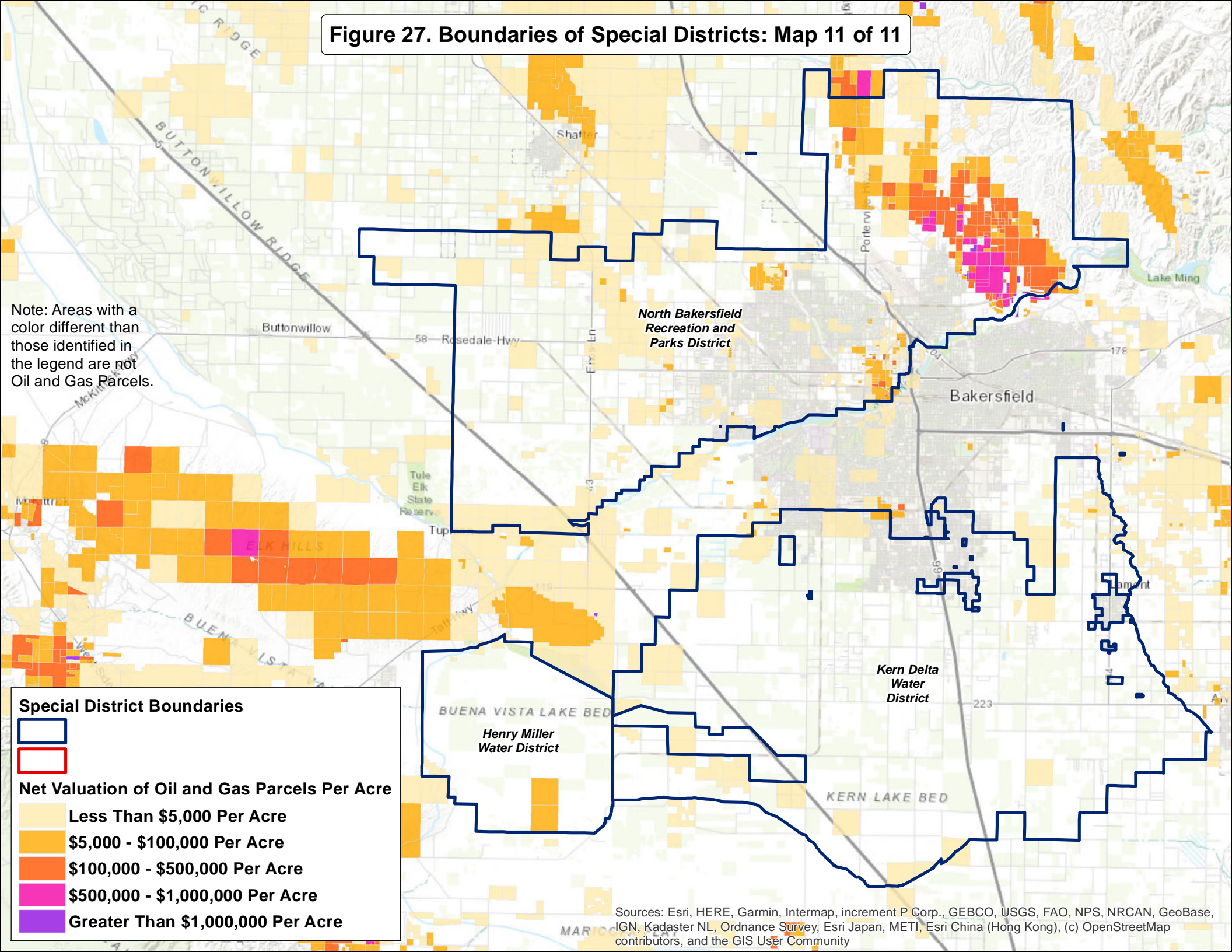
- 
- 

**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

**Figure 27. Boundaries of Special Districts: Map 11 of 11**



Note: Areas with a color different than those identified in the legend are not Oil and Gas Parcels.

**Special District Boundaries**

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**Net Valuation of Oil and Gas Parcels Per Acre**

- Less Than \$5,000 Per Acre
- \$5,000 - \$100,000 Per Acre
- \$100,000 - \$500,000 Per Acre
- \$500,000 - \$1,000,000 Per Acre
- Greater Than \$1,000,000 Per Acre

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community