

## CITY COUNCIL RESOLUTION NO. 26-13

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA APPROVING PROPERTY TAX EXCHANGE AGREEMENT BETWEEN THE CITY OF IRVINE AND THE COUNTY OF ORANGE REGARDING ANNEXATION OF GATEWAY NOTCH PARCELS TO THE CITY OF IRVINE

WHEREAS, California Revenue and Taxation Code section 99 allows cities and counties to adopt and approve property tax exchange agreements to set forth the exchange of such revenues following the annexation to a city of previously unincorporated territory; and

WHEREAS, in October 1980, the City of Irvine ("City") and the County of Orange ("County") entered into the "Master Property Tax Transfer Agreement Between the County of Orange and the City of Irvine to Provide for Property Tax Exchange in Areas Annexed by the City" ("Master Property Tax Transfer Agreement") that determined the property tax allocation between the parties for existing and future annexations of unincorporated islands to the City; and

WHEREAS, the Master Property Tax Transfer Agreement allocates the one percent basic levy property tax generated within the area to be annexed as follows: 18.123825104% to the City and 81.876174896% to the County; and

WHEREAS, the parties negotiated the transfer of library services from the County to the City effective July 1, 2025, as reflected in the agreement titled "Agreement Between the County of Orange and the City of Irvine for Transfer of Library Services" ("Library Services Transfer Agreement") and negotiated a property tax exchange providing for the transfer of certain property tax revenue to the City that would have been allocated to OC Public Libraries ("OCPL") from property taxes levied within the City's borders if the City had not withdrawn from the OCPL system; and

WHEREAS, the City approved the Library Services Transfer Agreement at its July 23, 2024 City Council meeting; and

WHEREAS, on August 13, 2024, the County's Board of Supervisors adopted Resolution No. 24-092 describing the property tax exchange negotiated by the County and City and approved the Library Services Transfer Agreement; and

WHEREAS, the Library Services Transfer Agreement provides that the County shall receive the property tax revenue that would have been allocated to OCPL from property taxes levied on property within the City's borders if the City had not withdrawn from the OCPL system through June 30, 2026, and that effective July 1, 2026, and each year thereafter, the County shall receive fifty percent (50%), and the City shall receive the other fifty percent (50%), of said property tax revenue, including both the base year value and future annual tax increment growth; and

WHEREAS, the Structural Fire Fund will remain unchanged as the City is a member of the Orange County Fire Authority; and

WHEREAS, the City has filed an application with the Local Agency Formation Commission to annex approximately 1.97 acres of unincorporated territory consisting of two areas: Parcel 1, approximately 1.41 acres, and Parcel 2, approximately 0.56 acres, both located northwest of Bee Canyon Access Road and collectively referred to as the Gateway notch parcels; and

WHEREAS, the Master Property Tax Transfer Agreement requires the parties to make a determination whether the property proposed for annexation is developed/substantially developed or undeveloped depending upon its percentage of residential development and public infrastructure, with the City and County having determined that the property proposed for annexation is undeveloped; and

WHEREAS, County and City staff recommend concurrent resolutions be adopted and approved by their respective governing bodies to apply the Master Property Transfer Agreement to the Gateway notch parcels; and

WHEREAS, consistent with the recommendation of City staff, the City Council of the City of Irvine desires to approve the application of the Master Property Transfer Agreement to the Gateway notch parcels.

NOW, THEREFORE, the City Council of the City of Irvine DOES HEREBY RESOLVE as follows:

SECTION 1. The above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. The City Council of the City of Irvine does hereby approve the property tax exchange agreement reached between the City of Irvine and the County of Orange whereby, upon completion of the annexation of the Gateway notch parcels to the City of Irvine, the City shall receive 18.123825104 percent and the County shall receive 81.876174896 percent of the County's share of the basic property tax revenue that would have been allocated to the County from the annexed area pursuant to the Master Property Tax Transfer Agreement.

SECTION 3. The County shall receive fifty percent, and the City shall receive the other fifty percent, of the property tax revenue that would have been allocated to OCPL from property taxes levied on the Gateway notch parcels if the City had not withdrawn from the OCPL system, including both the base year value and future annual tax increment growth.

SECTION 4. The City Manager, or designee, is further hereby authorized and directed to take all actions necessary to apply the Master Property Transfer Agreement to the Gateway notch parcels and to take such other actions as may be necessary to accomplish the directives of this Resolution.

SECTION 5. Adoption of this Resolution is not a “project” within the meaning of section 15378(a) of the California Environmental Quality Act (CEQA) Guidelines (Title 14 of the California Code of Regulations) and is therefore exempt from the requirements of CEQA. Adoption of this Resolution is further exempt from CEQA pursuant to section 15061(b)(3) of the CEQA Guidelines as it can be seen with certainty that there is no possibility that the application of the Master Property Transfer Agreement to the Gateway notch parcels may have a significant effect on the environment.

SECTION 6. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Resolution. The City Council hereby declares that it would have adopted this Resolution and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 7. This Resolution shall take effect upon adoption.

SECTION 8. The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Irvine at a special meeting held on the 10th day of February 2026.

  
MAYOR OF THE CITY OF IRVINE

ATTEST:

  
CITY CLERK OF THE CITY OF IRVINE

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) SS  
CITY OF IRVINE )

I, CARL PETERSEN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a special meeting of the City Council of the City of Irvine, held on the 10th day of February 2026.

AYES: 7 COUNCILMEMBERS: Carroll, Go, Liu, Mai, Martinez Franco, Treseder, and Agran  
NOES: 0 COUNCILMEMBERS: None  
ABSENT: 0 COUNCILMEMBERS: None  
ABSTAIN: 0 COUNCILMEMBERS: None

CITY CLERK OF THE CITY OF IRVINE

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

Facility No.: Z99559

Parcel No.: 154

**DEVELOP AREA**

IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE,  
STATE OF CALIFORNIA

ALL THAT CERTAIN PARCEL OF LAND SITUATED IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA, GRANTED TO THE COUNTY OF ORANGE PER GRANT DEED RECORDED AUGUST 9, 1984 AS INSTRUMENT NO. 84-329799, OF OFFICIAL RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF ORANGE COUNTY LYING WITHIN BLOCKS 106, 107, 119 AND 120 OF IRVINE'S SUBDIVISION AS SHOWN ON A MAP FILED IN BOOK 1, PAGE 88 OF MISCELLANEOUS RECORD MAPS, IN SAID OFFICE OF THE COUNTY RECORDER OF ORANGE COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**PARCEL 1:**

**COMMENCING** AT POINT "Q" ON THE CENTERLINE OF BEE CANYON ACCESS ROAD AS SHOWN ON RECORD OF SURVEY 88-1048 FILED IN BOOK 122, PAGES 6 THROUGH 9, INCLUSIVE, OF RECORDS OF SURVEY IN SAID OFFICE OF THE COUNTY RECORDER OF ORANGE COUNTY,

THENCE ALONG SAID CENTERLINE, NORTH 87°39'52" EAST, 481.67 FEET, SAID CENTERLINE HAVING A BEARING OF "N87°39'55"E " AS SHOWN ON SAID RECORD OF SURVEY 88-1048;

THENCE LEAVING SAID CENTERLINE, NORTH 02°20'08" WEST, 185.00 FEET TO THE NORTHERLY LINE OF SAID BEE CANYON ACCESS ROAD;

THENCE ALONG SAID NORTHERLY LINE, SOUTH 87°39'52" WEST, 380.46 FEET TO THE **POINT OF BEGINNING**;

THENCE LEAVING SAID NORTHERLY LINE, SOUTH 04°23'28" EAST, 28.19 FEET;

THENCE SOUTH 85°37'35" WEST, 289.40 FEET;

THENCE SOUTH 76°02'31" WEST, 329.19 FEET TO AN ANGLE POINT ON SAID NORTHERLY LINE, SAID POINT BEING HEREINAFTER REFERRED TO AS **POINT "A"**;

THENCE ALONG SAID NORTHERLY LINE, THE FOLLOWING FOUR (4) COURSES:

1. NORTH 13°56'34" WEST, 123.00 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 2655.00 FEET, A RADIAL LINE FROM SAID BEGINNING OF CURVE BEARS SOUTH 13°56'34" EAST;
2. EASTERLY ALONG SAID CURVE, 537.86 FEET THROUGH A CENTRAL ANGLE OF 11°36'26";
3. SOUTH 02°20'08" EAST, 70.00 FEET;
4. NORTH 87°39'52" EAST, 101.21 FEET TO THE **POINT OF BEGINNING**.

THE ABOVE DESCRIBED PARCEL CONTAINS 1.41 ACRES, MORE OR LESS.

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

Facility No.: Z99559

Parcel No.: 154

**PARCEL 2:**

**COMMENCING** AT THE HEREINBEFORE DESCRIBED **POINT "A"**, SAID POINT BEING THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 2532.00 FEET, A RADIAL LINE FROM SAID BEGINNING OF CURVE BEARS SOUTH 13°56'34" EAST;

THENCE WESTERLY ALONG SAID NORTHERLY LINE, 592.03 FEET THROUGH A CENTRAL ANGLE OF 13°23'48" TO THE **POINT OF BEGINNING**, SAID POINT BEING THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 2797.00 FEET, A RADIAL LINE FROM SAID BEGINNING OF CURVE BEARS SOUTH 32°01'50" EAST;

THENCE SOUTHWESTERLY ALONG SAID CURVE, 244.18 FEET THROUGH A CENTRAL ANGLE OF 05°00'07";

THENCE ALONG A LINE NON-TANGENT TO SAID CURVE, SOUTH 85°18'30" WEST, 14.26 FEET;

THENCE SOUTH 59°18'33" WEST, 26.22 FEET;

THENCE SOUTH 49°59'18" WEST, 108.29 FEET;

THENCE SOUTH 47°08'04" WEST, 224.16 FEET;

THENCE SOUTH 42°25'42" WEST, 103.26 FEET;

THENCE SOUTH 41°13'48" WEST, 37.75 FEET;

THENCE SOUTH 38°02'05" WEST, 121.92 FEET TO THE GENERAL NORTHWESTERLY LINE OF SAID BEE CANYON ACCESS ROAD;

THENCE ALONG SAID GENERAL NORTHWESTERLY LINE, THE FOLLOWING TWO (2) COURSES:

1. NORTH 47°21'50" WEST, 61.30 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 2532.00 FEET, A RADIAL LINE FROM SAID BEGINNING OF CURVE BEARS SOUTH 47°21'50" EAST;
2. NORTHEASTERLY ALONG SAID CURVE, 884.91 FEET THROUGH A CENTRAL ANGLE OF 20°01'27" TO THE **POINT OF BEGINNING**.

THE ABOVE DESCRIBED PARCEL CONTAINS 0.56 ACRES, MORE OR LESS.

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**  
Facility No.: Z99559  
Parcel No.: 154

ALL AS SHOWN ON EXHIBIT "B" ATTACHED HERETO AND BY THIS REFERENCE MADE A PART  
HEREOF.

THIS DESCRIPTION WAS PREPARED BY ME, OR UNDER MY DIRECTION, IN CONFORMANCE WITH  
THE PROFESSIONAL LAND SURVEYORS' ACT.



---

KURT R. TROXELL, P.L.S. 7854  
DATE PREPARED: 08/20/2025

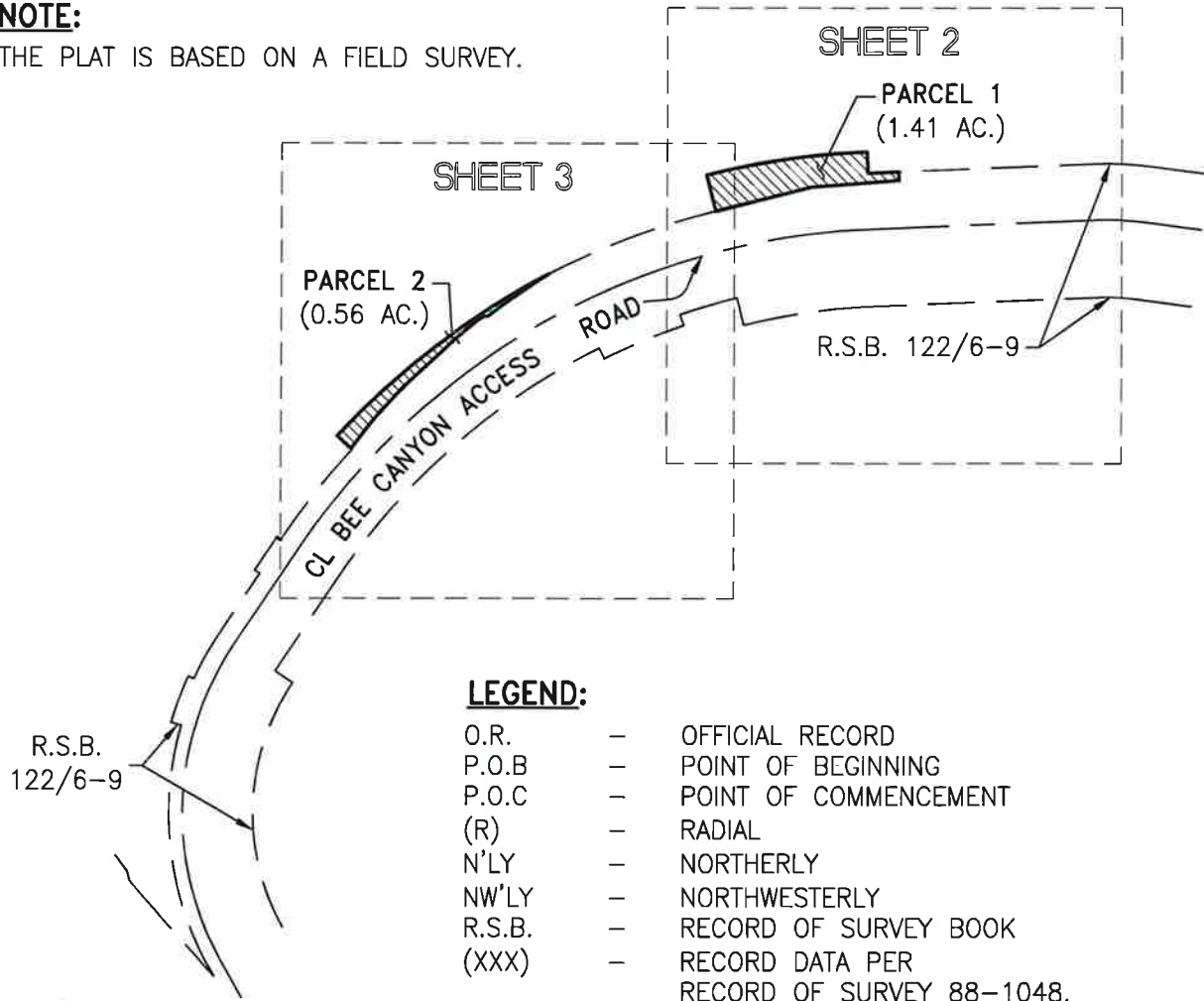


**BASIS OF BEARINGS:**

BEARINGS HEREON ARE IN TERMS OF THE CALIFORNIA COORDINATE SYSTEM OF 1983 (CCS-83) ZONE VI, 2007.00 EPOCH, AS DERIVED LOCALLY BY GPS CONTINUALLY OPERATING REFERENCE STATIONS OEOC AND WHYT AS PUBLISHED BY THE CALIFORNIA SPATIAL REFERENCE CENTER BEARING S41°50'42"E.

**NOTE:**

THE PLAT IS BASED ON A FIELD SURVEY.



**LEGEND:**

- O.R. — OFFICIAL RECORD
- P.O.B — POINT OF BEGINNING
- P.O.C — POINT OF COMMENCEMENT
- (R) — RADIAL
- N'LY — NORTHERLY
- NW'LY — NORTHWESTERLY
- R.S.B. — RECORD OF SURVEY BOOK
- (XXX) — RECORD DATA PER RECORD OF SURVEY 88-1048, R.S.B. 122/6-9

- — — — — CENTERLINE
- - - - - RIGHT OF WAY LINE
- - - - - TIE LINE

DEVELOP AREA  
1.97 ACRES



08/20/2025

1" = 600'



15535 Sand Canyon Ave, Suite 100  
Irvine, California 92618  
949.474.1960

fuscoe.com

**EXHIBIT "B"**

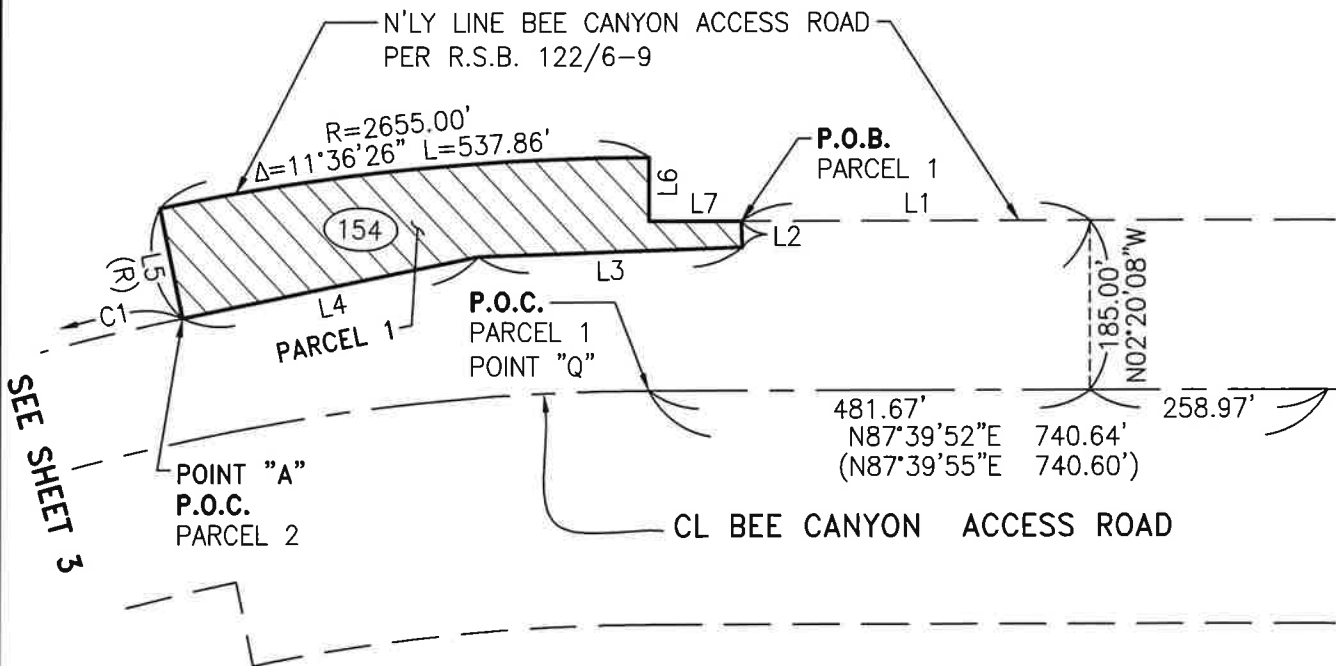
PLAT TO ACCOMPANY LEGAL DESCRIPTION  
of: DEVELOP AREA  
UNINCORPORATED TERRITORY OF THE  
COUNTY OF ORANGE, CALIFORNIA

DATE: August 20, 2025  
FN: 0544-005LGX-DEV-Exh B  
DRAWN BY: JBF  
CHECKED BY: KRT

SHEET 1 OF 4

CURVE TABLE			
NO.	DELTA	RADIUS	LENGTH
C1	13°23'48"	2532.00'	592.03'

LINE TABLE		
NO.	BEARING	DISTANCE
L1	S87°39'52"W	380.46'
L2	S04°23'28"E	28.19'
L3	S85°37'35"W	289.40'
L4	S76°02'31"W	329.19'
L5	N13°56'34"W	123.00'
L6	S02°20'08"E	70.00'
L7	N87°39'52"E	101.21'



**NOTE:**  
SEE LEGEND IN SHEET 1



1" = 200'

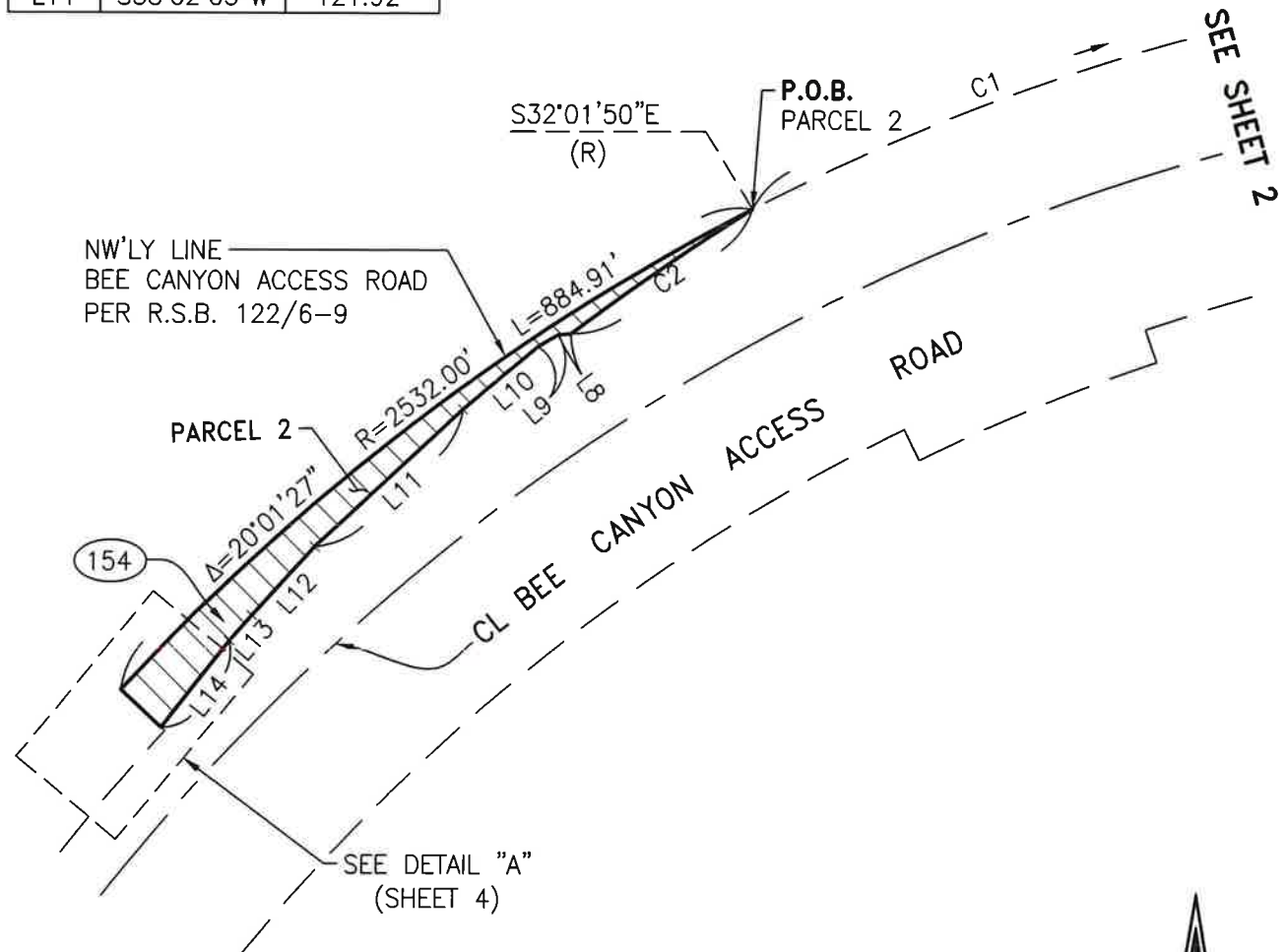
**FUSCOE**  
ENGINEERING

15535 Sand Canyon Ave, Suite 100  
Irvine, California 92618  
949.474.1960 [fuscoe.com](http://fuscoe.com)

<b>EXHIBIT "B"</b> PLAT TO ACCOMPANY LEGAL DESCRIPTION of: DEVELOP AREA UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, CALIFORNIA	DATE: August 20, 2025 FN: 0544-005LGX-DEV-Exh B DRAWN BY: JBF CHECKED BY: KRT
	SHEET 2 OF 4

LINE TABLE		
NO.	BEARING	DISTANCE
L8	S85°18'30"W	14.26'
L9	S59°18'33"W	26.22'
L10	S49°59'18"W	108.29'
L11	S47°08'04"W	224.16'
L12	S42°25'42"W	103.26'
L13	S41°13'48"W	37.75'
L14	S38°02'05"W	121.92'

CURVE TABLE			
NO.	DELTA	RADIUS	LENGTH
C1	13°23'48"	2532.00'	592.03'
C2	05°00'07"	2797.00'	244.18'



**NOTE:**  
SEE LEGEND IN SHEET 1

1" = 200'

**FUSCOE**  
ENGINEERING

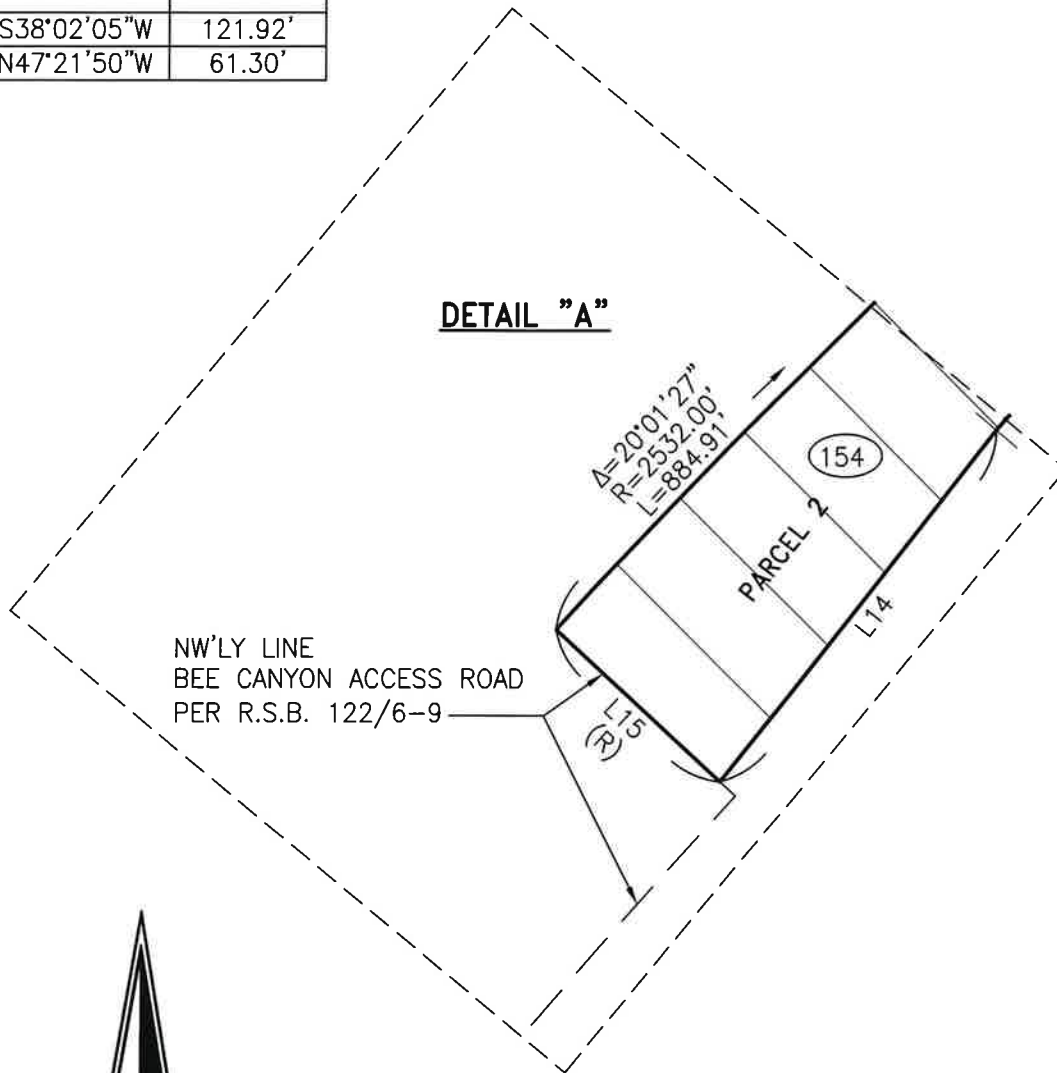
15535 Sand Canyon Ave, Suite 100  
Irvine, California 92618  
949.474.1960 [fuscoe.com](http://fuscoe.com)

**EXHIBIT "B"**

PLAT TO ACCOMPANY LEGAL DESCRIPTION  
of: DEVELOP AREA  
UNINCORPORATED TERRITORY OF THE  
COUNTY OF ORANGE, CALIFORNIA

DATE: August 20, 2025  
FN: 0544-005LGX-DEV-Exh B  
DRAWN BY: JBF  
CHECKED BY: KRT  
SHEET 3 OF 4

LINE TABLE		
NO.	BEARING	DISTANCE
L14	S38°02'05"W	121.92'
L15	N47°21'50"W	61.30'



1" = 50'

**NOTE:**

SEE LEGEND IN SHEET 1



15535 Sand Canyon Ave, Suite 100  
Irvine, California 92618  
949.474.1960 [fuscoe.com](http://fuscoe.com)

**EXHIBIT "B"**

PLAT TO ACCOMPANY LEGAL DESCRIPTION  
of: DEVELOP AREA  
UNINCORPORATED TERRITORY OF THE  
COUNTY OF ORANGE, CALIFORNIA

DATE: August 20, 2025  
FN: 0544-005LGX-DEV-Exh B  
DRAWN BY: JBF  
CHECKED BY: KRT

SHEET 4 OF 4

