

**BEFORE THE GOVERNING BOARD
OF THE Southern Kern Unified SCHOOL DISTRICT
OF KERN COUNTY, STATE OF CALIFORNIA**

In the Matter of:

**IMPOUNDMENT OF LOCAL TAX
REVENUES TO ANTICIPATE PENDING
CLAIMS AND/OR LITIGATION**

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RESOLUTION NO. 17-18-21

WHEREAS, the Auditor-Controller of the County of Kern has recently informed the District of potential adverse consequences to local tax and general fund monies of the District attributable to pending court action; and

WHEREAS, several claims are now pending before the Assessment Appeals Board which, if determined favorably to the taxpayer will substantially impact revenues of the District through a forced refund; and

WHEREAS, counsel has advised the Board that a school board may not defer repayment of a tax refund over an installment period of up to ten (10) years pursuant to Education Code section 35201 due to hardship or any other factor; and

WHEREAS, Education Code section 14240 authorizes this Board to direct the County Auditor to impound local tax revenues pending determination of court action or administrative tax protests is that such money remains outside the scope of further Board action pending resolution of the dispute.

NOW, THEREFORE, the Board resolves as follows:

1. The Superintendent is authorized and directed to develop a projection of the appropriate amount of money to be impounded in light of the above tax protests and court litigation.
2. The Superintendent shall report that amount to the Board and notify the County-Auditor-Controller of the exact dollar amount to be impounded and the day on which such impound is to be made.
3. The amount so impounded shall be derived entirely from anticipated local tax revenues. No part of the impounded funds shall come from the general reserve or current operating year monies of the district.

The foregoing resolution on motion of GUTIERREZ, and seconded by OTIS, was duly passed and adopted this 2nd day of May, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

BOARD OF TRUSTEES OF THE
Southern Kern Unified SCHOOL DISTRICT

By: 
Authorized Agent


Member

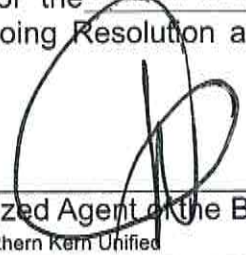

Member


Member


Member


Member

I **HEREBY CERTIFY** that the foregoing is a full, true, and correct excerpt from the Journal of the Board of Trustees of the Southern Kern Unified School District pertaining to the adoption of the foregoing Resolution at a regular meeting held on May 2nd, 2018.


Authorized Agent of the Board of Trustees of
the Southern Kern Unified School
District, County of Kern, State of California

Note: Interest is calculated at 3.000%

		APPEALS	APPEALS			NET
FundNo	Agency Name	TAXES	INTEREST	TOTAL	IMPOUNDS	LIABILITY
80004	ARVIN UNION	187,954.61	8,244.27	196,198.88	433,261.46	(237,062.58)
80006	BAKERSFIELD CITY	964,343.99	50,639.21	1,014,983.20	3,833,248.27	(2,818,265.07)
80008	BEARDSLEY	273,618.71	19,564.85	293,183.56	703,671.62	(410,488.06)
80009	BELRIDGE	113,071.85	4,846.47	117,918.32	12,386.53	105,531.79
80010	BLAKE	397.67	18.05	415.72	190.59	225.13
80013	BUTTONWILLOW UNION	58,759.11	3,149.25	61,908.36	1,076,207.12	(1,014,298.76)
80014	CALIENTE UNION	2,253.33	107.05	2,360.38	7,610.99	(5,250.61)
80018	DELANO UNION	350,058.46	20,347.84	370,406.30	1,361,089.76	(990,683.46)
80020	DI GIORGIO	10,761.02	459.56	11,220.58	24,649.97	(13,429.39)
80022	EDISON	34,701.34	1,807.01	36,508.35	177,010.50	(140,502.15)
80024	ELK HILLS	163,877.80	13,563.00	177,440.80	224,839.66	(47,398.86)
80026	FAIRFAX	1,079,835.68	57,127.04	1,136,962.72	1,395,982.64	(259,019.92)
80028	FRUITVALE	500,583.66	38,441.37	539,025.02	1,084,813.74	(545,788.72)
80030	GENERAL SHAFTER	104,345.57	5,421.32	109,766.89	190,479.14	(80,712.25)
80033	GREENFIELD UNION	282,606.14	15,118.93	297,725.07	1,063,254.43	(765,529.36)
80040	KERNVILLE UNION	30,345.92	1,547.93	31,893.86	110,467.77	(78,573.91)
80042	LAKESIDE UNION	127,348.55	4,323.59	131,672.14	214,410.96	(82,738.82)
80044	LAMONT	140,370.19	6,108.32	146,478.51	323,747.56	(177,269.05)
80048	LINNS VALLEY-POSO FLAT UNION	1,674.01	77.65	1,751.66	4,124.97	(2,373.31)
80050	LOST HILLS UNION	219,466.13	5,918.22	225,384.36	588,856.40	(363,472.04)
80054	MAPLE	9,966.33	511.36	10,477.68	35,299.54	(24,821.86)
80056	MCKITTRICK	520,175.82	66,798.78	586,974.60		586,974.60
80058	MIDWAY	723,006.89	41,048.59	764,055.48	1,144,941.27	(380,885.79)
80064	NORRIS	133,907.68	7,007.63	140,915.31	456,100.63	(315,185.32)
80066	PANAMA-BUENA VISTA	1,105,337.99	93,269.98	1,198,607.97	3,333,242.85	(2,134,634.88)
80068	POND UNION	8,552.51	411.06	8,963.56	27,252.99	(18,289.43)
80072	RICHLAND LERDO	181,038.53	10,617.21	191,655.74	897,446.49	(705,790.75)
80074	RIO-BRAVO - GREELEY UNION	1,272,032.12	116,755.74	1,388,787.86	950,399.65	438,388.21
80076	ROSEDALE UNION	723,473.70	53,239.28	776,712.99	1,140,850.62	(364,137.63)
80078	SEMITROPIC	8,059.92	403.64	8,463.56	52,063.41	(43,599.85)
80084	SOUTH FORK UNION	8,260.27	427.71	8,687.98	30,410.41	(21,722.43)
80086	STANDARD	136,080.33	6,144.00	142,224.33	9,233,625.40	(9,091,401.07)
80088	TAFT CITY	1,873,212.75	97,392.55	1,970,605.30	3,034,745.66	(1,064,140.36)
80092	VINELAND	574,673.71	14,755.54	589,429.25	88,847.68	500,581.57
80094	WASCO UNION	110,962.46	5,942.05	116,904.51	887,699.25	(770,794.74)
81018	DELANO JOINT UNION HIGH	231,460.88	13,688.37	245,149.25	903,531.74	(658,382.49)
81038	KERN JOINT UNION HIGH	8,049,085.02	547,266.52	8,596,351.54	30,047,287.09	(21,450,935.55)
81088	TAFT UNION HIGH	4,328,272.32	299,555.52	4,627,827.84	4,758,867.02	(131,039.18)
81094	WASCO UNION HIGH	443,870.65	12,573.96	456,444.61	1,633,807.42	(1,177,362.81)
82050	EL TEJON UNIFIED	32,714.10	1,548.52	34,262.62	118,716.89	(84,454.27)
82052	MARICOPA UNIFIED	366,403.82	18,228.32	384,632.14	1,275,053.41	(890,421.27)
82055	MCFARLAND UNIFIED	1,324,348.18	72,567.25	1,396,915.43	1,563,158.46	(166,243.03)
82060	MOJAVE UNIFIED	5,377,085.30	364,179.94	5,741,265.24	8,067,040.14	(2,325,774.90)
82062	MUROC UNIFIED	1,808,913.05	46,024.14	1,854,937.19	831,363.12	1,023,574.07
82080	SOUTHERN KERN UNIFIED	1,113,180.72	70,047.14	1,183,227.86	931,604.50	251,623.36
82082	SIERRA SANDS UNIFIED	162,508.59	8,647.76	171,156.35	936,675.67	(765,519.32)
82090	TEHACHAPI UNIFIED	1,120,922.80	103,791.26	1,224,714.06	2,605,164.25	(1,380,450.19)
84038	KERN JOINT COMMUNITY COLLEGE	5,250,960.38	325,286.18	5,576,246.56	14,102,728.25	(8,526,481.69)
84096	WEST KERN JOINT COMM COLLEGE	2,712,495.13	214,711.08	2,927,206.21	5,643,480.94	(2,716,274.73)
86010	EDUCATION	2,739,362.76	184,743.93	2,924,106.69	6,584,448.63	(3,660,341.94)
		47,096,698.46	3,054,415.94	50,151,114.41	114,146,157.46	(63,995,043.05)