

**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	)	RESOLUTION NO. 25-26-06
_____	)	

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 Sunni Hepburn, and seconded by Justin Wright, was duly passed and adopted this 17th day of December, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

BOARD OF TRUSTEES OF
THE SOUTHERN KERN
UNIFIED SCHOOL DISTRICT

By: Barbara Gaines

Barbara Gaines, Superintendent

[Signature]
Member

[Signature]
Member

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Member

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Member

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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 December 17, 2025.

Barbara Gaines
Barbara Gaines, Superintendent
Authorized Agent of the Board of Trustees of
The Southern Kern Unified School District,
County of Kern, State of California

KERN COUNTY
 AUDITOR-CONTROLLER-COUNTY CLERK
 ESTIMATE OF CONTINGENT LIABILITY
 AS OF 6/30/2025

AGENCY	FUND	APPEALS TAXES	APPEALS INTEREST*	TOTAL	IMPOUNDS	NET CONTINGENT LIABILITY
<u>SOUTHERN KERN UNIFIED</u>	<u>82080</u>	<u>6,905,983.49</u>	<u>168,865.11</u>	<u>7,074,848.60</u>	<u>5,871,764.71</u>	<u>1,203,083.89</u>