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Whereas, State law authorizes the County of Fresno (“County”) to adopt an alternative method of distribution of tax levies, commonly known as “the Teeter Plan,” as provided in Revenue and Taxation Code sections 4701 through 4717 (“Teeter Law”); and

(A) those “political subdivisions” for which the County acts as their tax levying and tax collecting agency for taxes on the secured roll (as defined in Revenue and Taxation Code section 4701), and for which the County treasury acts as their “legal depository of funds” (as defined in Revenue and Taxation Code section 4715); and

Whereas, “public districts,” for purposes of the County's Teeter Plan includes cities and districts for which the County assesses property and collects taxes or assessments; and

Whereas, the County's Teeter Plan does not apply to tax levies made by the County on behalf of public districts for which the County Treasury is not the legal depository unless requested by a resolution of the governing board of the public district and the approved by a

1 resolution of the Board, under Revenue and Taxation Code section 4715; and

2 **Whereas**, Panoche Water District (“District”) is not a public district for which the County
3 Treasury serves as the legal depository of funds; and

4 **Whereas**, District’s board of directors adopted Resolution No. 783-21 on July 13, 2021,
5 to request inclusion of the District in the Teeter Plan with respect to special assessments levied
6 by the District; and

7 **Whereas**, the District does not receive any allocation of *ad valorem* property taxes, which
8 are the general property taxes levied by the County; and

9 **Whereas**, in order to include the District in the Teeter Plan, the County must distribute to
10 the District from the Property Tax Loss Reserve Fund the amount provided by Revenue and
11 Taxation Code section 4713, for the special assessments levied by the District that are unpaid
12 and therefore delinquent, and the Auditor-Controller/Treasurer-Tax Collector estimates that
13 amount not to exceed \$12,212; and

14 **Whereas**, in order for the Board to approve and agree to the inclusion of Panoche Water
15 District in the Teeter Plan with respect to the special assessments levied by Panoche Water
16 District, effective Fiscal Year 2022-23 and in subsequent fiscal years, the Board is adopting this
17 resolution.

18 **Now, therefore, the Board of Supervisors of the County of Fresno finds, resolves,**
19 **and determines as follows:**

20 **Section 1.** The recitals above are true and correct.

21 **Section 2.** The Board hereby approves the request by the District and agrees that,
22 effective Fiscal Year 2022-23 and in subsequent fiscal years, the District shall be included in
23 the County’s Teeter Plan under the Teeter Law, with respect to the special assessments levied
24 by the District.

25 **Section 3.** The Auditor-Controller/Treasurer-Tax Collector is authorized and directed
26 to calculate and distribute to the District from the Property Tax Loss Reserve Fund the amount
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1 that is provided by Revenue and Taxation Code section 4713 for special assessments levied
2 by the District that are unpaid and therefore delinquent.

3 THE FOREGOING RESOLUTION was passed and adopted by the following vote of the
4 Board of Supervisors of the County of Fresno this July 12, 2022, to wit:

5
6 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

7 NOES: None

8 ABSENT: None

9 ABSTAINED: None

10 

11 Brian Pacheco, Chairman of the Board of
Supervisors of the County of Fresno

12 **ATTEST:**

13 Bernice E. Seidel
14 Clerk of the Board of Supervisors
County of Fresno, State of California

15 By: 
16 Deputy