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1	RESOLUTION NO. 20-238	
2	A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO	
3	APPROVING AND AGREEING TO INCLUDE THE CITY OF FOWLER IN THE COUNTY'S ALTERNATIVE METHOD OF PROPERTY TAX ALLOCATION, ALSO KNOWN AS THE	
4	TEETER PLAN WITH RESPECT TO SECURED PROPERTY TAXES, BUT EXCLUDING ASSESSMENTS, IN ACCORDANCE WITH THE PROVISIONS OF REVENUE AND	
5	TAXATION CODE SECTION 4701 THROUGH 4717, EFFECTIVE BEGINNING WITH FISCAL YEAR 2020-21	
6	Whereas, State law authorizes the County of Fresno ("County") to adopt an alternative	
7	method of distribution of tax levies, commonly known as "the Teeter Plan," as provided in Revenue	
8	and Taxation Code sections 4701 through 4717 ("Teeter Law"); and	
9	Whereas, on October 12, 1993 the Fresno County Board of Supervisors ("Board")	
10	adopted Resolution No. 93-572, to provide that, effective Fiscal Year 1993-94 and in subsequent	
11	fiscal years, the County adopted the Teeter Plan for the County of Fresno under Teeter Law, to	
12	include:	
13	(A) those "political subdivisions" for which the County acts as their tax levying and tax	
14	collecting agency for taxes on the secured roll (as defined in Revenue and Taxation	
15	Code section 4701), and for which the County Treasury acts as their "legal depository	
16	of funds" (as defined in Revenue and Taxation Code section 4715); and	
17	(B) those "public districts" for which the County Treasury is not their "legal depository of	
18	funds," whose governing boards adopt a resolution, in accordance with Revenue and	
19	Taxation Code section 4715, agreeing to be included in the Teeter Plan; and	
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21	Whereas, "public districts," for purposes of the County's Teeter Plan includes cities and	
22	districts for which the County assesses property and collects taxes or assessments;	
23	Whereas, the Board's adoption of the Teeter Plan for the County continues to apply to	
24	the political subdivisions and the public districts that have previously requested to be included in	
25	the Teeter Plan under Resolution No. 93-572 and been approved by the Board; and	
26	Whereas, the County's Teeter Plan does not apply to tax levies made by the County on	
27	behalf of public districts for which the County Treasury is not the legal depository unless	
28	requested by a resolution of the governing board of the public district and the approved by a	
	resolution of the Board, under Revenue and Taxation Code section 4715 ; and	
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Whereas, public districts for which the County Treasury is not the legal depository of funds are not included in the County's Teeter Plan without approval and agreement by the Board; and

Whereas, the City of Fowler is a public district for which the County Treasury is not the legal depository of funds; and

Whereas, the City of Fowler adopted Resolution No. 2454 on December 3, 2019, to request inclusion in the Teeter Plan with respect to the allocation of property taxes; and

Whereas, in order for the Board to approve and agree to the inclusion of the City of Fowler in the Teeter Plan, effective Fiscal Year 2020-21, the Board is adopting this resolution.

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

Section 1. The recitals above are true and correct.

Section 2. The Board hereby approves the request by the City of Fowler and agrees that, effective Fiscal Year 2020-21 and in subsequent fiscal years, the City of Fowler shall be included in the County's Teeter Plan under the Teeter Law, with respect to the allocation of secured property tax revenues (but excluding assessments), as from time to time amended for the County. /// ///

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THE FOREGOING was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this, 7th day of July, 2020, to wit: AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero NOES: None ABSENT: None ABSTAINED: None Ernest Buddy Mendes Chairman of the Board of Supervisors of the County of Freeno ATTEST: Bernice E. Seidel Clerk of the Board of Supervisors County of Fresno, State of California By: SA Deputy