

**BEFORE THE GOVERNING BOARD  
OF THE KERN COMMUNITY COLLEGE 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. R-01-2023**

**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 Chancellor 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 Chancellor 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 John Corkins and seconded by Kay Meek was duly passed and adopted this 15th day of February 2023, by the following vote:


AYES: 6

NOES: 0

ABSENT: 1

ABSTENTIONS: 0

BOARD OF TRUSTEES OF THE  
**KERN COMMUNITY COLLEGE DISTRICT**

By:   
Authorized Agent

John Corkins  
\_\_\_\_\_

Kay Meek  
\_\_\_\_\_

Kyle Carter  
\_\_\_\_\_

Nan Gomez-Heitzeberg  
\_\_\_\_\_

Yovani Jimenez  
\_\_\_\_\_

Christina Scrivner  
\_\_\_\_\_

I HEREBY CERTIFY that the foregoing is a full, true, and correct excerpt from The journal of the Board of the Trustees of the **KERN COMMUNITY COLLEGE DISTRICT** Pertaining to the adoption of the foregoing Resolution at a regular meeting held on February 15, 2023.

  
Authorized Agent of the Board of Trustees of  
the **KERN COMMUNITY COLLEGE DISTRICT**  
County of Kern, State of California