

RESOLUTION NO. 2025-207

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY
RESCINDING THE OPERATION OF SECTION 4717 OF THE REVENUE AND TAXATION CODE
TO THE EXTENT AUTHORIZED BY BOARD RESOLUTION NO. 93-196, AND APPROVING THE
ACCEPTANCE OF PARTIAL PAYMENTS OF SECURED PROPERTY TAXES BEGINNING IN
FISCAL YEAR 2025-26, AS AUTHORIZED BY THE PROVISIONS OF REVENUE AND TAXATION
CODE SECTIONS 2636, 2708 AND 4143**

On Tuesday, September 23, 2025, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, on June 29, 1993, the Board of Supervisors adopted Resolution No. 93-196, implementing the Teeter Plan under Revenue and Taxation Code (RTC) sections 4701-4717; and

WHEREAS, the Teeter Plan requires the advancement of 100% of secured property tax levies to participating agencies while relying on the Tax Loss Reserve Fund, replenished by delinquent payments, penalties, and interest, to cover differences between levied and collected amounts; and

WHEREAS, RTC section 4717 requires partial payments to be held in trust and refunded if the full amount is not paid by June 30, resulting in a 10% penalty on the *entire* tax due and delaying the apportionment of funds to taxing agencies; and

WHEREAS, due to prior system limitations, the San Bernardino County Auditor-Controller/Treasurer/Tax Collector (hereinafter "Tax Collector") has not accepted partial payments of secured property taxes under RTC section 4717; and

WHEREAS, the process authorized by RTC section 4717 is administratively cumbersome, offers minimal benefit to taxpayers, and prevents the County from using partial payments to improve cash flow and reduce Teeter Plan reliance; and

WHEREAS, the provisions of RTC sections 2636, 2708, and 4143 allow the Tax Collector, with Board approval, to accept partial payments for both current and delinquent secured property taxes, apply them first to penalties, interest, and costs, and then to taxes due, with the remaining balance treated as delinquent; and

WHEREAS, the County's new TaxSys property tax system, implemented in July 2025, enables the acceptance of partial payments in accordance with RTC sections 2636, 2708 and 4143; and

WHEREAS, the Tax Collector seeks approval from the Board to implement the acceptance of partial payments in accordance with RTC sections 2636, 2708 and 4143, and a rescission of the approval of the partial payments process authorized by Resolution 93-196 pursuant to RTC section 4717; and

WHEREAS, partial payments accepted pursuant to RTC sections 2636, 2708 and 4143 will be apportioned in real time to the County's General Fund, cities, and special districts, improving cash flow and potentially reducing the number of accounts requiring Teeter Plan advances; and

WHEREAS, for taxpayers, this change will allow payments of any size at any time during the year, reducing the interest and penalty burden on the amounts already paid and offering flexibility for those with limited income;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of San Bernardino County, State of California, as follows:

Section 1. To the extent Resolution No. 93-196 of the Board of Supervisors authorized the application of RTC section 4717, such authorization is hereby rescinded. All other findings, determinations, declarations, and resolutions in Resolution No. 93-196 remain in full force and effect.

Section 2. Pursuant to RTC sections 2636, 2708, and 4143, the Tax Collector is authorized to accept partial payments of secured and unsecured property taxes, beginning with Fiscal Year 2025–26.

Section 3. The difference between the amount paid by the taxpayer and the amount due shall be treated as a delinquent tax in the same manner as any other delinquent or defaulted tax, and partial payments shall be applied and apportioned as provided by law.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

AYES: SUPERVISORS: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA)
) ss.
SAN BERNARDINO COUNTY)

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of September 23, 2025. #26 CCM

LYNNA MONELL
Clerk of the Board of Supervisors

