

1 [Teeter Plan Extension - School Parcel Tax]

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3 **Resolution extending the Teeter Plan to special taxes levied for the San Francisco**  
4 **Unified School District under the School Parcel Tax.**

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6 WHEREAS, State law allows the Board of Supervisors to adopt a vehicle for the  
7 allocation and distribution of property taxes and tax sale proceeds (California Revenue and  
8 Taxation Code Sections 4701 et seq.), the object of which is to simplify the tax-levying and  
9 tax-apportioning process and increase flexibility in the use of available cash resources  
10 (“Teeter Plan”); and

11 WHEREAS, In 1993, in Resolution No. 830-93, the Board of Supervisors resolved to  
12 adopt the Teeter Plan for the allocation and distribution of property tax levies and collections  
13 of tax sale proceeds; and

14 WHEREAS, State law also allows the Board of Supervisors to extend the Teeter Plan  
15 for the allocation and distribution of assessments that are entered on the secured tax roll for  
16 any assessment levying agency in the county (California Revenue and Taxation Code Section  
17 4702.5); and

18 WHEREAS, In June 2008, pursuant to San Francisco Ballot Proposition A, the voters  
19 of San Francisco approved the “School Parcel Tax”; and

20 WHEREAS, The Board of Supervisors levy this parcel tax for the purposes specified in  
21 the School Parcel Tax; now, therefore, be it

22 RESOLVED, By the Board of Supervisors of the City and County of San Francisco as  
23 follows:

24 Section 1. That the foregoing recitals are true and correct.

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Section 2. The Board of Supervisors hereby extends the Teeter Plan for the allocation and distribution of the School Parcel Tax.

Section 3. The extension of the Teeter Plan to the School Parcel Tax shall remain in effect unless otherwise discontinued in accordance with applicable law.

Section 4. The officers and employees of the City, including the Controller, Treasurer, and Office of Public Finance, and their respective designees, are hereby authorized and directed to do any and all things necessary or advisable to effectuate the purpose of this Resolution, and all action previously taken by such officers consistent with this Resolution are hereby ratified and approved.

Section 5. This Resolution shall take effect from and after its adoption.



**City and County of San Francisco**  
**Tails**  
**Resolution**

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

**File Number:** 170951

**Date Passed:** October 17, 2017

Resolution extending the Teeter Plan to special taxes levied for the San Francisco Unified School District under the School Parcel Tax.

October 05, 2017 Budget and Finance Committee - RECOMMENDED

October 17, 2017 Board of Supervisors - ADOPTED

Ayes: 11 - Breed, Cohen, Farrell, Fewer, Kim, Peskin, Ronen, Safai, Sheehy, Tang and Yee

File No. 170951

I hereby certify that the foregoing  
Resolution was ADOPTED on 10/17/2017  
by the Board of Supervisors of the City and  
County of San Francisco.

*for* Angela Calvillo  
Clerk of the Board

Mayor

10/27/2017

Date Approved