

ORDINANCE NO. 204

**AN ORDINANCE OF
THE BOARD OF DIRECTORS
OF THE OLIVEHURST PUBLIC UTILITY DISTRICT
LEVYING AND APPORTIONING THE SPECIAL TAX IN
THE OLIVEHURST PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2004-1
(WASTEWATER TREATMENT FACILITY)**

WHEREAS, the Board of Directors (the "Board") of the Olivehurst Public Utility District (the "District") has established the Olivehurst Public Utility District Community Facilities District No. 2004-1 (Wastewater Treatment Facility) ("CFD 2004-1") pursuant to Resolution No. 2069 (the "Resolution of Formation"), duly adopted on March 25, 2004, for the purpose of providing for the financing of improvements to its wastewater treatment facility;

WHEREAS, at an election held in CFD 2004-1 on April 15, 2004, the qualified electors of CFD 2004-1 authorized the levy of the special tax described in the Resolution of Formation;

NOW, THEREFORE, BE IT ENACTED by the Board of Directors of the Olivehurst Public Utility District:

1. **Recitals.** The foregoing recitals are true and correct.
2. **Levy of Special Tax.** Pursuant to Section 53340 of the California Government Code, the special tax is hereby levied at the maximum rates and apportioned in the manner specified in the Resolution of Formation.
3. **Collection of Special Tax.** Pursuant to Section 53340 of the California Government Code and the Resolution of Formation, the Maximum One-time Special Tax shall be collected by the District and the Backup Special Tax and those Maximum One-time Special Taxes not collected at the time of building permit issuance (as those terms are defined in the Resolution of Formation) shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes; provided, however, that the District may directly bill the special taxes, may collect special taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD 2004-1 or as otherwise determined appropriate by the District.
4. **Claims for Refund.** Claims for refund of the special taxes shall comply with the following and any additional procedures as established by the Board:
 - (a) All claims shall be filed, in writing, with the General Manager during the Fiscal Year in which the error is believed to have occurred. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

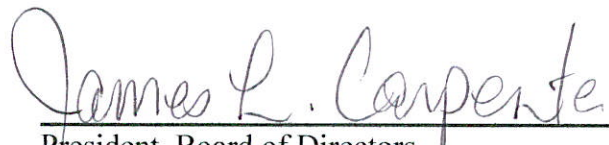
(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described in this Ordinance, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund of the tax. The decision of the Board shall be final.

5. **Effective Date and Publication.** This Ordinance shall take effect thirty (30) days after its adoption. At least one week before the expiration of said 30 days, the Deputy Clerk shall post copies of this Ordinance at three public places in the District.

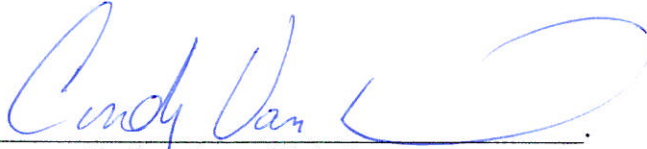
PASSED AND ADOPTED this 20th day of May 2004.

OLIVEHURST PUBLIC UTILITY DISTRICT



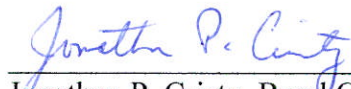
President, Board of Directors

ATTEST:



Deputy Clerk and ex-officio Secretary

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY

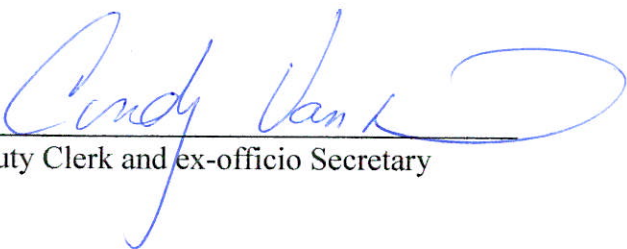


Jonathan P. Cristy, Bond Counsel

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I hereby certify that the foregoing is a full, true, and correct copy of an Ordinance duly adopted and passed by the Board of Directors of the Olivehurst Public Utility District, Yuba County, California, at a meeting thereof held on the 20th day of May 2004, by the following vote:

AYES, AND IN FAVOR THEREOF:	Director Patty, Donahue, Brown, Miller, and Carpenter.
NOES	: None
ABSTAIN	: None
ABSENT	: None


Deputy Clerk and ex-officio Secretary