

**ORDINANCE NO. 206.4**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE OLIVEHURST PUBLIC UTILITY DISTRICT  
LEVYING AND APPORTIONING THE SPECIAL TAX IN TERRITORY ANNEXED  
TO COMMUNITY FACILITIES DISTRICT NO. 2005-2 (PARK MAINTENANCE)  
(ANNEXATION NO. 4)**

**WHEREAS**, Board of Directors of the Olivehurst Public Utility District (the "Board") has established Community Facilities District No. 2005-2 (Park Maintenance) (the "CFD") pursuant to Resolution No. 2101 (the "Resolution of Formation"), duly adopted on September 15, 2005, for the purpose of providing for the financing of certain park maintenance services in and for the CFD;

**WHEREAS**, the Board duly adopted Resolution No. 2172 (the "Resolution") on February 21, 2008, wherein the Board submitted the question of levying a special tax in territory proposed to be annexed to the CFD at the rate and according to the method of apportionment described therein;

**WHEREAS**, at an election held in the territory proposed to be annexed to the CFD on February 21, 2008, the qualified electors of such territory authorized the levy of the special tax described in the Resolution;

**WHEREAS**, the Board duly adopted Resolution No. 2173 on February 21, 2008, wherein the Board determined that the territory proposed to be annexed was added to the CFD (such territory being referred to herein as "Annexation No. 4");

**NOW, THEREFORE**, the Board of Directors of the Olivehurst Public Utility District does ordain as follows:

**Section 1. Recitals.** The foregoing recitals are true and correct.

**Section 2. Levy of Special Tax.** Pursuant to Section 53340 of the California Government Code, the special tax is hereby levied for fiscal year 2008-2009 at the maximum rates and apportioned in the manner specified in the Resolution.

**Section 3. Collection of Special Tax.** Pursuant to Section 53340 of the California Government Code and the Resolution, the special tax 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 tax, may collect special taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the District.

**Section 4. Claims for Refund.** Claims for refund of the tax 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.

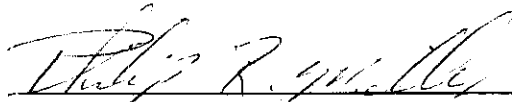
(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(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.

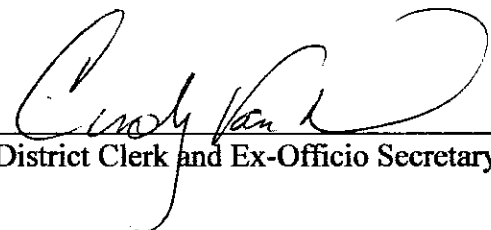
**Section 5. Effective Date and Publication.** This Ordinance shall take effect thirty (30) days after its adoption. At least one week before the expiration of said 30 days, the District Clerk shall post copies of this Ordinance at three public places in the District.

**PASSED AND ADOPTED** by the Board of Directors of the Olivehurst Public Utility District this 21st day of February, 2008.

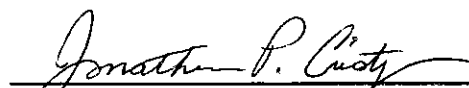
**OLIVEHURST PUBLIC UTILITY DISTRICT**

  
\_\_\_\_\_  
President, Board of Directors  
Olivehurst Public Utility District

ATTEST:

  
\_\_\_\_\_  
District Clerk and Ex-Officio Secretary

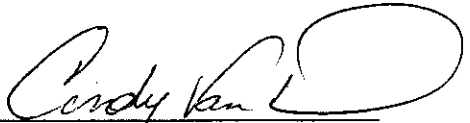
APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jonathan P. Cristy, Bond Counsel

\* \* \* \* \*

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 21st day of February, 2008, by the following vote:

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

  
District Clerk & ex-officio Secretary