

**ORDINANCE NO. 205**

**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  
NORTH PLUMAS LAKE COMMUNITY FACILITIES DISTRICT NO. 2005-1  
(WHEELER RANCH)**

**WHEREAS**, the Board of Directors (the “Board”) of the Olivehurst Public Utility District (the “District”) has established the Olivehurst Public Utility District North Plumas Lake Community Facilities District No. 2005-1 (the “North Plumas Lake CFD No. 2005-1”) pursuant to Resolution No. 2100 (the “Resolution of Formation”), duly adopted on September 15, 2005, for the purpose of providing for the financing of certain public facilities in and for the OPUD;

**WHEREAS**, at an election held in the North Plumas Lake CFD No. 2005-1 on September 15, 2005, the qualified electors of the North Plumas Lake CFD No. 2005-1 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 for fiscal year 2006-2007 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 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 North Plumas Lake CFD No. 2005-1 or as otherwise determined appropriate by the District.
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.

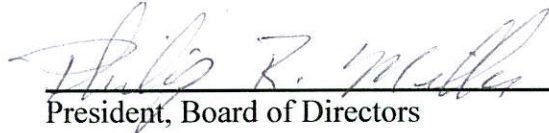
(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(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.

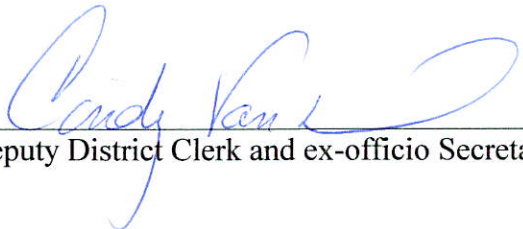
5. **Effective Date and Publication.** This Ordinance shall take effect thirty (30) days after its adoption. At least one week before the expiration of said 30 days, the Deputy District Clerk shall post copies of this Ordinance at three public places in the District.

**PASSED AND ADOPTED** this 15th day of September 2005.

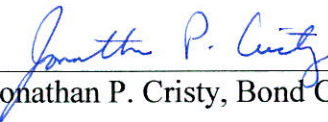
OLIVEHURST PUBLIC UTILITY DISTRICT

  
\_\_\_\_\_  
Philip R. Miller  
President, Board of Directors

ATTEST:

  
\_\_\_\_\_  
Candy Van  
Deputy District Clerk and ex-officio Secretary

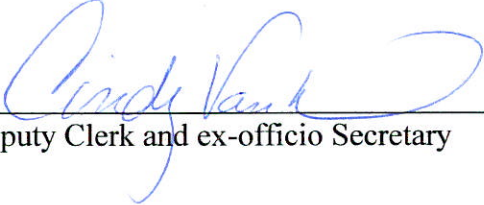
APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY

  
\_\_\_\_\_  
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 15<sup>th</sup> day of September 2005, by the following vote:

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

  
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Deputy Clerk and ex-officio Secretary