

Resolution No. 05-19

**A Resolution of the Governing Board of the Davis Joint Unified School District,
Acting on Behalf of Davis Joint Unified School District Community Facilities
District No. 2, Approving the Davis Joint Unified School District Community
Facilities District No. 2 Tax Report, Fiscal Year 2018-2019, and Levying and
Apportioning the Special Tax as Provided Therein**

WHEREAS, the Governing Board of the Davis Joint Unified School District (the "Board") on April 19, 1990 duly adopted its Resolution No. 36-90 (the "Resolution") establishing Davis Joint Unified School District Community Facilities District No. 2 (the "Community Facilities District," or "CFD") for the purpose of providing for the financing of certain facilities in and for the CFD and providing for the levy of a special tax in and for the CFD; and

WHEREAS, at an election held in the CFD on May 24, 1990, the qualified electors duly authorized the levy and collection of a special tax to be used for the purpose of paying the costs of the facilities; and

WHEREAS, the Governing Board on July 19, 1990, duly approved Ordinance No. 1990-2 approving a Tax Report for the CFD for fiscal year 1990-91; and

WHEREAS, the Davis Joint Unified School District Community Facilities District No. 2 Tax Report, Fiscal Year 2018-2019 (the "Tax Report") has been submitted to the Board and the Board has determined to approve the Tax Report to levy the special tax at the rates specified in the Tax Report and to apportion them in the manner specified therein;

NOW, THEREFORE, the Board, acting on behalf of the CFD, resolves as follows:

Section 1. The Davis Joint Unified School District CFD No. 2 Tax Report, Fiscal Year 2018-2019 in the form submitted to this meeting and on file with the Board is hereby approved and adopted. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers or otherwise in order to correct errors that may, from time to time, arise in the application of the special tax to particular parcels.

Section 2. Pursuant to section 53340 of the Government Code of the State of California, the special tax is hereby levied at the rates specified in the Tax Report and is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the Tax Report).

Section 3. Pursuant to section 53340 of the Government Code of the State of California, the special tax shall be collected by the Tax Collector of the County of Yolo and the County of Solano in the same manner as ordinary *ad valorem* property taxes are collected and

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shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes, subject to all other conditions set forth in the Resolution.

Section 4. In order to have the tax levied hereby collected in the next tax collection period and thus available to finance the quality education programs approved by the electors of the District, the Superintendent shall deliver the Tax Report together with a certified copy of this Resolution to the tax collector in accordance with the County Tax Collector's requirements.

Section 5. 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 with the Superintendent of the Davis Joint Unified School district no later than one year after the date the tax was paid. 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 Resolution, 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.

PASSED AND ADOPTED by the Governing Board of the Davis Joint Unified School District this 16th day of August 2018, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Governing Board
Davis Joint Unified School District

ATTEST:

Secretary of Governing Board
Davis Joint Unified School District