## **CERTIFIED FOR PUBLICATION**

## IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

## FOURTH APPELLATE DISTRICT

## DIVISION THREE

WILLIAM BUNKER,

Plaintiff and Appellant,

v.

COUNTY OF ORANGE et al.,

Defendants and Respondents.

G029383

(Super. Ct. No. 791799)

ORDER DENYING REHEARING AND MODIFYING OPINION; NO CHANGE IN JUDGMENT

The petition for rehearing is DENIED. The opinion filed November 6, 2002, is hereby modified as follows:

On page 9 of the slip opinion, at the bottom of the page after the sentence ending with the words "send the notices required by section (1604(e) and 2635," insert the following new footnote 2:

"Subdivision (e) was not added to section 1604 until 1995. In this appeal from a judgment after a sustained demurrer on the ground that the case is an impermissible class claim for a property tax refund, the county has not briefed the question of whether an order requiring compliance with section 1604, subdivision (e) might somehow constitute the retroactive application of the statute. We do not need to deal with the issue in this appeal, which can await further proceedings in the trial court."

All later footnotes should be correspondingly renumbered.

This modification does not change the judgment.

SILLS, P.J.

WE CONCUR:

RYLAARSDAM, J. O'LEARY, J.