ORDINANCE NO. 2021-0033

Adopted by the Sacramento City Council

December 14, 2021

Supplementing and Amending Ordinance No. 2018-0052 and Levying a Special Tax for Fiscal Year 2021-2022 and Following Fiscal Years Within Improvement Area No. 2 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

SECTION 1. On November 27, 2018, the City Council adopted Resolution No. 2018-0459 (the "Resolution of Formation") pursuant to the Mello-Roos Community Facilities Act of 1982, set forth at Government Code sections 53311 through 53368.3 (the "Act"), thereby establishing the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements) (the "CFD"), designating within the CFD two improvement areas, known as “Improvement Area No. 1 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)” ("IA-1") and “Improvement Area No. 2 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)” ("IA-2"), authorizing the levying of a special tax on taxable property within IA-1 in accordance with a Rate and Method of Apportionment of Special Tax for IA-1 (the “Original RMA-1”), and authorizing the levying of a special tax on taxable property within IA-2 in accordance with a Rate and Method of Apportionment of Special Tax for IA-2 (the “Original RMA-2”).

SECTION 2. On December 11, 2018, the City Council adopted Ordinance No. 2018-0052, which levied a special tax on all taxable parcels within IA-1 and within IA-2 for fiscal year 2018-2019 and for all subsequent fiscal years in the amounts and at the rates authorized by the Resolution of Formation and the Original RMA-1 and the Original RMA-2, as applicable.

SECTION 3. On December 1, 2020, as authorized by the Act and a vote of the qualified electors within IA-1, the City Council adopted Resolution No. 2020-0377 (the "Resolution of Change (IA-1)"), which among other changes, replaced the Original RMA-1 with an Amended and Restated Rate and Method of Apportionment of Special Tax for IA-1 in the form attached thereto (the “Amended RMA-1”).

SECTION 4. On December 8, 2020, the City Council adopted Ordinance No. 2020-0046, which implemented the provisions of the Resolution of Change (IA-1) by
amending and supplementing Ordinance No. 2018-0052 with respect to the levy and collection of the special tax within IA-1.

SECTION 5. On December 7, 2021, as authorized by the Act and a vote of the qualified electors within IA-2, the City Council adopted Resolution No. 2021-0356 (the “Resolution of Change (IA-2)”), which among other changes, replaced the Original RMA-2 with an Amended and Restated Rate and Method of Apportionment of Special Tax for IA-2 in the form attached thereto (the “Amended RMA-2”).

SECTION 6. A special tax is hereby levied on all taxable parcels within IA-2 for fiscal year 2021-2022 and for all subsequent fiscal years in the amount of the maximum tax authorized by the Amended RMA-2, which is set forth as Exhibit A to the Resolution of Change (IA-2), subject to the following: in any fiscal year, the City Council may determine by resolution that the tax be levied at a lesser amount. The levy of the tax will continue until the City Council ceases collecting the tax and a Notice of Cessation of Special Tax is recorded in accordance with Government Code section 53330.5.

SECTION 7. The Manager of the Infrastructure Finance Division of the City Finance Department (the “Manager”) is authorized and directed (a) to determine each year, without further action of the City Council, the appropriate amount of the special tax to be levied within IA-2 in accordance with the Resolution of Formation and the Resolution of Change (IA-2); and (b) to prepare the annual special-tax roll in accordance with the Resolution of Formation and the Resolution of Change (IA-2)—all with the aid of appropriate City officers and agents. The Manager’s address and phone number are as follows:

915 “I” Street
New City Hall, Fifth Floor
Sacramento, California 95814
Telephone: (916) 808-7204

SECTION 8. The Manager is hereby authorized and directed, without further action of the City Council, to provide to the Auditor-Controller Division of the Sacramento County Department of Finance, in proper form and in proper time, all appropriate information needed to effect the correct and timely billing and collection of the special tax within IA-2 on the secured property-tax roll of Sacramento County, subject to the following: as provided in Government Code section 53340, the Resolution of Formation, and the Resolution of Change (IA-2), the City Council has reserved the right to use any method of collecting the special tax that it determines to be in the City’s best interests, including but not limited to direct
billing by the City to the property owners, supplemental billing, and judicial foreclosure, all or any of which the City Council may in its discretion implement from time to time.

SECTION 9. The appropriate officers and agents of the City are authorized to make adjustments to the special-tax roll before the final posting of the special taxes to the Sacramento County tax roll each fiscal year as may be necessary to achieve a correct match of the special-tax levy with the assessor's parcel numbers finally used by the County in sending out property-tax bills.

SECTION 10. If the special tax is collected on Sacramento County's secured tax roll, then, before remitting the special-tax collections to the City, the County may deduct from the amounts collected its reasonable and agreed charges for collecting the special tax.

SECTION 11. Each taxpayer who claims that the amount of the special tax levied on the taxpayer's property within IA-2 is not correct is referred to the claims procedure in the Amended RMA-2.

SECTION 12. If a court with jurisdiction finds, for any reason, that any portion of this ordinance is invalid or that the special tax does not apply to a particular parcel, then the balance of this ordinance, and the application of the special tax to all other parcels, will not be affected.

SECTION 13. In accordance with City Charter section 32(c), after the City Council has passed this ordinance for publication, the City Clerk shall have the title of this ordinance, and only the title, published at least once in a newspaper of general circulation that is published in the City and designated by the City Council as the official newspaper of the City, with the publication to occur at least three days before the City Council adopts this ordinance.
Adopted by the City of Sacramento City Council on December 14, 2021, by the following vote:

Ayes: Members Ashby, Guerra, Harris, Jennings, Loloee, Schenirer, Valenzuela, Vang, and Mayor Steinberg

Noes: None

Abstain: None

Absent: None

Attest: Mindy Cuppy

Mindy Cuppy, City Clerk

The presence of an electronic signature certifies that the foregoing is a true and correct copy as approved by the Sacramento City Council.

Passed for Publication: December 07, 2021
Published: December 10, 2021
Effective: January 13, 2022