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PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of SACRAMENTO) ss

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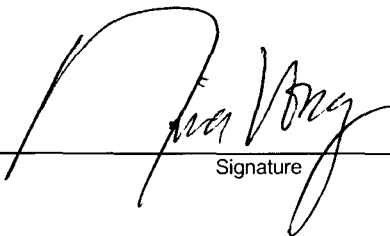
Ad Description:
PUBLIC HEARING

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the THE DAILY RECORDER, a newspaper published in the English language in the city of SACRAMENTO, county of SACRAMENTO, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of SACRAMENTO, State of California, under date 05/02/1913, Case No. 10038. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

10/11/2013

Executed on: 10/11/2013
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.



Signature



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LEGAL NOTICES

NOTICE OF PUBLIC HEARING

ON THE RESOLUTION OF INTENTION TO ESTABLISH THE NATOMAS CROSSING COMMUNITY FACILITIES DISTRICT NO. 2013-01 AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE RECREATION AND CULTURAL SERVICES FOR YOUTH

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2013-0307 (the "Resolution") on September 17, 2013, wherein (a) it declared its intention to designate territory more particularly described in Exhibit A attached hereto and incorporated herein and made a part hereto pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act") in the area of the City described in the Resolution, to be known and designated as the Natomas Crossing Youth Services Community Facilities District No. 2013-01 (the "CFD"), for the purpose of financing recreation, cultural, and related services, and wherein (b) it declared its intention to authorize the levy of a special tax in the CFD to pay for the recreation, cultural, and related services, and that a description of the rate and method of apportionment of such special tax and the manner of collection of such special tax is attached hereto, labeled Exhibit B, and is incorporated herein and made a part hereof.

The authorized services for the CFD include those set forth in Attachment 2 to Exhibit B. The special taxes may also be levied to accumulate funds for the above-authorized services or for any other similar or related services that serve to advance the goals and objectives specified in the above and which the City Council has approved.

NOTICE IS HEREBY FURTHER GIVEN that Tuesday, the 22nd day of October, 2013, at the hour of 6:00 o'clock p.m. at the regular meeting place of the Council, City Council Chambers, Sacramento City Hall, 915 I Street, First Floor, Sacramento, California 95814, has been fixed by the Council by the Resolution as the time and place for a public hearing to be held by the Council to consider the formation of the CFD, the proposed rate, method of apportionment and manner of collection of such special tax and all other matters set forth in the Resolution, and at such public hearing any persons interested, including all taxpayers, property owners and registered voters within the CFD, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the formation of the CFD and the levy of such special tax, or the extent of the CFD, or the proposed services, or on any other matters set forth in the Resolution, will be heard and considered. Any protests to the foregoing may be made orally or in writing by any interested persons or taxpayers, except that any protests pertaining to the regularity or sufficiency of such proceedings shall be in writing and shall clearly set forth the irregularities and defects to which the objection is made; and the Council may waive any irregularities in the form or content of any written protest and at such public hearing may correct minor defects in such proceedings. All written protests shall be filed with the City Clerk of the City on or before the time fixed for such public hearing and any written protest may be withdrawn in writing at any time before the conclusion of such public hearing.

NOTICE IS HEREBY FURTHER GIVEN that such public hearing may be continued from time to time, but shall be completed within thirty (30) days, except that if the Council finds that the complexity of the CFD or the need for public participation requires additional time, such public hearing may be continued from time to time for a period not to exceed six (6) months.

NOTICE IS HEREBY FURTHER GIVEN that the Council may at such public hearing modify the Resolution by eliminating any of the authorized services, or by changing the method and apportionment of such special tax so as to reduce the maximum special tax for all or a portion of the owners of property within the CFD or by removing any territory from the proposed CFD, except that if the Council proposes to modify the Resolution in a way that will increase the probable special tax to be paid by the owner of any lot or parcel of land in the Community Facilities District, the Council shall direct that a report be prepared that includes a brief analysis of the impact of the proposed modifications on the probable special tax to be paid by the owners of lots or parcels of land in the proposed CFD, and the Council shall receive and consider such report before approving any such modifications or any resolution for the CFD which includes such modifications.

NOTICE IS HEREBY FURTHER GIVEN that at the conclusion of such public hearing the Council may abandon the CFD or may, after passing upon all protests, determine to proceed with the CFD; provided, that if fifty percent (50%) or more of the registered voters residing within the territory proposed to be included in the CFD that are not exempt from the special tax, or the owners of one-half (50%) or more of the area of the land in the territory included in the CFD that are not exempt from the special tax, file written protests against the proposed CFD, and such protests are not withdrawn so as to reduce the value of the protests to less than such a majority, no further proceedings to establish the CFD or to levy such special tax shall be taken for a period of one (1) year from the date of such decision. Except that if the majority protests of the registered voters or of the landowners are only against the furnishing of a specified type or types of services proposed for the CFD, those services shall be eliminated from the resolution to for the CFD.

NOTICE IS HEREBY FURTHER GIVEN that if the Council determines at the conclusion of such public hearing to proceed with the CFD, the proposed voting procedure shall be by landowners voting in accordance with the Act.

NOTICE IS HEREBY FURTHER GIVEN that a more complete description of the services proposed for the CFD and a copy of the Resolution and the boundary map of the CFD are on file with Public Improvement Financing division, designated by the City Clerk to be the repository of documents associated with special districts, at Sacramento City Hall, 915 I Street, Third Floor, Sacramento, California 95814, and are available for review during business hours by any interested persons.

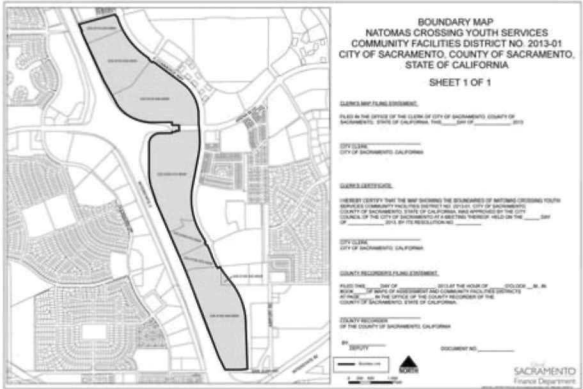
NOTICE IS HEREBY FURTHER GIVEN that the voting procedures shall be as set forth in Government Code Section 53326.

Questions should be directed to Sheri Smith, Finance Department, Public Improvement Financing Division, telephone (916) 808-7204.

DATED: September 19, 2013

Shirley Concolino
SHIRLEY CONCOLINO
City Clerk of the City of Sacramento

Exhibit A Boundary Map



CITY OF SACRAMENTO, CALIFORNIA
NATOMAS CROSSING COMMUNITY FACILITIES DISTRICT NO. 2013-01 (YOUTH SERVICES)

RATE AND METHOD OF APPORTIONMENT AND
MANNER OF COLLECTION OF SPECIAL TAXES

- Basis of Special Tax Levy**
A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in Community Facilities District No. 2013-01 (Youth Services) (CFD) of the City of Sacramento (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.
- Definitions**
"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.
"Administrative Expenses" means the actual or estimated costs incurred by the City to form the CFD and to determine, levy, and collect the Special Taxes, including compensation of City employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel, the costs of collecting installments of the Special Taxes on the general tax rolls or by other means, preparation of required reports, and any other costs required to establish or administer the CFD as determined by the City.
"Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax requirement and providing for the levy and collection of the Special Tax.
"Annual Costs" means for each Fiscal Year, the total of (1) Authorized Services, (2) Administrative Expenses, and (3) any amounts needed to offset actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.
"Authorized Services" mean those services, as listed in Attachment 2 to the RMA.
"Base Year" means the Fiscal Year following the Fiscal Year in which the Initial Building Permit is issued within the boundaries of the CFD.
"Building Permit" means the issuance of a City building permit for the construction of Residential Building, Mixed-Use Building or Nonresidential Building in the CFD.
"Building Square Foot(age)" means the square footage of any Nonresidential floor area as determined by the City at Building Permit issuance or special use permit issuance. The Building Square Footage does not include the floor area of a Tax-Exempt Building.
"CFD" means the Community Facilities District No. 2013-1 (Youth Services) of the City of Sacramento, Sacramento County, California.
"City" means the City of Sacramento in Sacramento County, California.
"Council" means the City Council of the City of Sacramento acting for the CFD under the Act.
"County" means the County of Sacramento, California.
"County Assessor's Parcel" means a lot or Parcel with an assigned Assessor's Parcel Number in the maps used by the County Assessor in the preparation of the tax roll.
"Developed Parcel" means a Parcel for which a Building Permit or special use permit has been issued for a Nonresidential Building or Mixed-Use Building after January 1, 2013. A Developed Parcel may cease to be defined as such if a Building Permit on a Parcel is revoked, abandoned or otherwise does not result in vertical development on the Parcel.
"Fiscal Year" means the period starting July 1 and ending the following June 30.
"Initial Building Permit" means the first Building Permit issued for a Nonresidential Building or Mixed Use Building in the CFD.
"Maximum Annual Special Tax" means the greatest amount of Special Tax that can be levied against a Developed Parcel, calculated by multiplying the Maximum Annual Special Tax Rate per Building Square Foot by the Building Square Footage for each Nonresidential Building and Mixed-Use Building on a Developed Parcel.
"Maximum Annual Special Tax Revenue" means the greatest amount of Special Tax revenue that can be collected by levying the Maximum Annual Special Tax against all Taxable Parcels.
"Maximum Annual Special Tax Rate per Building Square Foot" means the amount shown in Attachment 1 for a Fiscal Year that is assigned to a Building Square Foot of a Nonresidential Building or Mixed-Use Building. Attachment 1 shows the Maximum Annual Special Tax Rate per Building Square Foot for each year in the first 4 years. The Maximum Annual Special Tax Rate per Building Square Foot is adjusted annually by the Tax Escalation Factor in each Fiscal Year following the Base Year. For each new taxable structure on a Parcel, the Maximum Annual Special Tax per Building Square Foot will be phased in over a 4-year period.
"Mixed-Use Building" means a structure that contains uses that are classified as Nonresidential Building and Residential Building. A Mixed-Use Building may be either a vertical mixed-use or horizontal mixed-use building.
"Nonresidential" means a use designated for commercial, retail, office, church, institutional (such as hospital), industrial, manufacturing, or other similar land uses on a Parcel.
"Nonresidential Building" means a structure, or portion of a structure, located on a Taxable Parcel with land uses designated for commercial, retail, office, church, institutional (such as hospital), industrial, manufacturing, or other similar land uses on a Parcel. A Nonresidential Building that consists of a detached building, the use of which is subordinate and customarily incidental to that of the main building shall be considered a Tax-Exempt Building.
"Parcel" means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.
"Parcel Number" means the Assessor's Parcel Number for any Parcel based on

the equalized tax rolls of the County as of January 1 of each Fiscal Year.
"Public Parcel" means any Parcel, in its entirety, that is publicly owned that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets, schools, parks, public drainage ways, public landscaping, wetlands, greenbelts, and public open space. These parcels are exempt from the levy of Special Taxes. Any such Parcel will be a Tax-Exempt Parcel.

"Residential Building" means a structure, or portion of a structure, with land uses designated for residential uses such as single-family residential, multifamily residential, age-restricted single-family or multifamily uses, assisted living or congregate care facilities. Residential Buildings exclude uses classified under the definition of Nonresidential Building above.

"Special Tax(es)" mean(s) any tax levy under the Act in the CFD.
"Tax Collection Schedule" means the document prepared by the Administrator for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"Tax Escalation Factor" means an annual percentage increase in the Maximum Annual Special Tax Rate per Building Square Foot following the Base Year, which is equal to the Consumer Price Index (CPI), prior calendar year average, San Francisco, All Urban Consumers (CPI-U) Index, not to exceed 2 percent per Fiscal Year. The Tax Escalation Factor will begin in the Fiscal Year following the Base Year. If the CPI is negative in any Fiscal Year, the tax escalation factor will be zero for that year.

"Taxable Parcel" means any Parcel that is a Developed Parcel and not a Tax-Exempt Parcel.

"Tax-Exempt Building" means a Nonresidential Building that consists of a detached building, the use of which is subordinate and customarily incidental to that of the main building, or to the main use of the land. An example of such a building is one that is constructed to house backup power generators. A property owner must petition the City to have a Nonresidential Building designated as a Tax-Exempt Building.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are Public Parcels (subject to the limitations set forth in Section 4, below), Undeveloped Parcels, and Parcels with only 100-percent Residential Buildings. Parcels with Mixed-Use Buildings shall not be Tax-Exempt.

"Undeveloped Parcel" means a Parcel that is not a Developed Parcel.

- Duration of the Special Tax**
Parcels in the CFD will remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the City will direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of Cessation of Special Tax, in addition, will identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.
- Assignment of Maximum Annual Special Tax Classification of Parcels.** By June 30 of each Fiscal Year, using the Definitions in Section 2 above, the Parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, the Administrator shall complete the following steps:

- Classify each Parcel as a Developed Parcel or Tax-Exempt Parcel.
- Assign to each Developed Parcel the total Building Square Footage for all Nonresidential Buildings and Mixed-Use Buildings.
- Determination of Maximum Annual Special Tax. Attachment 1** shows the Maximum Annual Special Tax per Building Square Foot for the Base Year. The Base Year is the Fiscal Year following the Fiscal Year in which the Initial Building Permit is issued. In each Fiscal Year following the Base Year, the Annual Special Tax Rate per Building Square Foot shall be adjusted by the Tax Escalation Factor. For each new taxable structure on a Parcel, the Maximum Annual Special Tax per Building Square Foot will be phased in over the 4 year period, as shown in Attachment 1.
- Assignment of Maximum Annual Special Tax.** Using Attachment 1, the Administrator shall assign the Maximum Annual Special Tax to each Developed Parcel using the steps below:
 - Developed Parcels.** The Administrator shall determine the total Building Square Footage for each Nonresidential Building and Mixed-Use Building in each Developed Parcel upon issuance of the first Building Permit for a Parcel. Any additional Building Permits issued for Nonresidential Buildings or Mixed Use Buildings will result in adding new Building Square Footage to that Building Square Footage previously assigned to the Developed Parcel. The Maximum Annual Special Tax for each Developed Parcel equals the sum of the product derived by multiplying the Building Square Footage of *each* Nonresidential Building and Mixed-Use Building by the applicable Maximum Annual Special Tax Rate per Building Square Foot (as adjusted by the Tax Escalation Factor). The table below shows the applicable Maximum Annual Special Tax Rate for two buildings, one built in Year 1 and one built in Year 2 using Attachment 1.

	Tax Rate per Square Foot	
	Building Permitted in Base Year	Building Permitted in Year 2
Base Year	0.005	
Year 2	0.01326	0.0051
Year 3	0.02705	0.01353
Year 4	0.05518	0.02759
Year 5	0.05629	0.05629
Year 6	0.05741	0.05741
Year 7	0.05856	0.05856

The following table is a sample that assumes a 2-percent Tax Escalation Factor each year. Actual special tax rates may differ because of CPI.

Special Tax Rate for Year that Building Permit Is Issued											
Base Year	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10		
Ramp up- Year 1	0.00500	0.00510	0.00520	0.00531	0.00541	0.00552	0.00563	0.00574	0.00586	0.00598	
Ramp up- Year 2	0.01300	0.01326	0.01353	0.01380	0.01407	0.01435	0.01464	0.01493	0.01523	0.01554	
Ramp up- Year 3	0.02600	0.02652	0.02705	0.02759	0.02814	0.02871	0.02928	0.02987	0.03046	0.03107	
Max Tax- Year 4	0.05200	0.05304	0.05410	0.05518	0.05629	0.05741	0.05856	0.05973	0.06093	0.06214	

Once assigned to a Developed Parcel, the Maximum Annual Special Tax shall not cease to be assigned to a

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- Taxable Parcel because of building vacancy.
- D. Loss of Building Square Footage. The Maximum Annual Special Tax assigned to a Taxable Parcel may be reassigned if the Building Square Footage on a Parcel is permanently removed or reduced because of permitted demolition or eliminated because of flood, fire, or other natural disaster.
- E. Conversion of Nonresidential Building to a Residential Building. If a Nonresidential Building is converted to a Residential Building, the Special Tax shall not apply to the Residential Building.
- F. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel ceases to be classified as a Public Parcel or Undeveloped Parcel and is converted to a taxable use, it shall become subject to the Special Tax if it meets the definitions of a Taxable Parcel. The Maximum Annual Special Tax for such a Parcel will be assigned according to **Section 4.A** and **Section 4.B** above. Conversely, if a Parcel is converted to a Public Parcel, it shall become a Tax-Exempt Parcel.

5. Calculating Annual Special Taxes

The Administrator will compute the Annual Costs and determine the Maximum Annual Special Tax for each Taxable Parcel based on the assignment of the Special Tax in **Section 4**. The Administrator then will determine the tax levy for each Taxable Parcel using the following process:

- A. Compute the Annual Costs using the definition of Annual Costs in Section 2.
- B. Calculate the Special Tax levy for each Developed Parcel by the following steps:
- Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue.
- Step 2: Compare the Annual Costs with the Maximum Annual Special Tax Revenue calculated in Step 1.
- Step 3: If the Annual Costs are lower than the Maximum Annual Special Tax Revenue, decrease proportionately the Special Tax levy for each Developed Parcel until the revenue from the Special Tax levy equals the Annual Costs.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to Section 9, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the Auditor for such inclusion.

6. Records Maintained for the CFD

As development occurs in the CFD, the Administrator will maintain a file containing records of the following information for each Parcel:

- The current County Assessor's Parcel Number.
- Total Building Square Footage assigned by the Administrator to Developed Parcels.

The file containing the information listed above will be available for public inspection.

7. Interpretation, Application, and Appeal of Special Tax Formula and Procedures

The Administrator will make every effort to correctly calculate the Special Tax for each Parcel. It will be the burden of the taxpayer to correct any errors in the determination of the Parcels subject to the tax and their Special Tax assignments. Any taxpayer who feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Administrator appealing the levy of the Special Tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the tax should be modified or changed, the Special Tax levy will be corrected, and if applicable in any case, a refund will be granted.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, or any definition applicable to the CFD. Without Council approval, the Administrator may make minor, non-substantive administrative and technical changes to the provisions of this Exhibit that do not materially affect the rate, method of apportionment, and manner of collection of the Special Tax for purposes of the administrative efficiency or convenience or to comply with new applicable federal, state, or local law.

8. Prepayment of the Special Tax Obligation

The Maximum Annual Special Tax for a Taxable Parcel may not be prepaid. The Special Tax is collected to fund Authorized Services in perpetuity, or until the Council determines that the Special Tax should no longer be collected.

9. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes, provided, however, that the Administrator or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary, to meet the City's financial obligations.

Attachment 1
Community Facilities District No. 2013-1 (Youth Services)
Maximum Annual Special Tax Rate per Building Square Foot

Maximum Annual Special Tax Rate per Building Square Foot [1]				
Fiscal Year Following Issuance of Initial Building Permit for a Parcel				
Land Use	Fiscal Year 1 [1]	Fiscal Year 2 [1]	Fiscal Year 3 [1]	Fiscal Year 4 [1]
Nonresidential Building	\$0.005	\$0.013	\$0.027	\$0.053
Mixed-Use Building	\$0.005	\$0.013	\$0.027	\$0.053

[1] The Maximum Annual Special Tax Rate per Building Square Foot will be increased by the Tax Escalation Factor in each Fiscal Year following the Base Year.

Youth Services Community Facilities District Natomas Crossing Planned Unit Development

For financing of recreation and cultural programs and library services for youth:

- Classes and camps—e.g., sports/fitness, nature/science/outdoors, art, cultural/heritage, drama/dance/performing arts, therapeutic recreation, instructional sports clinics, multi-dimensional.
- Sports leagues and programs—including a variety of different sports.
- Enrichment, educational and environmental programs.
- Swimming programs.
- Crime and gang prevention programs.
- Health and nutrition support and feeding programs.
- Licensed childcare.
- Classes and activities—e.g., arts and crafts, cooking, wellness/exercise, nature/science/outdoors, dance, music, martial arts.
- Job preparation and youth employment programs.
- Life skills development.
- Leadership training.
- Volunteer service projects and mentoring programs.
- Special events.

Services and programs may be offered after school, in the afternoon, in the evening, on weekends, during the summer, or during school break periods.

Services will be provided by the City of Sacramento Department of Parks and Recreation.

Services will be delivered in the North Natomas Community Plan Area.

Services will be provided in publicly accessible areas and in public facilities such as parks, community centers, schools, libraries, and other areas deemed appropriate for the activity by the City of Sacramento Department of Parks and Recreation.