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**DEPARTMENT OF
PUBLIC WORKS**

**CITY OF SACRAMENTO
CALIFORNIA**

Special Districts
1231 I Street, Room 300
Sacramento, CA 95814

DEVELOPMENT SERVICES
DIVISION

PH 916-264-7113
FAX 916-264-7480

June 26, 2002

City Council
Sacramento, California

CONTINUED
FROM 7/18/02
TO 7/30/02

APPROVED

JUL 18 2002

OFFICE OF THE
CITY CLERK

Honorable Members in Session:

**SUBJECT: NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT
NO. 2002-02 – MAIL BALLOT ELECTION RESULTS AND ORDINANCE TO
LEVY A SPECIAL TAX**

LOCATION AND COUNCIL DISTRICT:

The Neighborhood Parks Maintenance Community Facilities District (CFD) No. 2002-02 is located citywide. Initial formation of the District will be over one subdivision: Elder Creek Park Unit 2 in the South Sacramento Planning Area, Council District 6. (See Exhibit A)

RECOMMENDATION:

This report recommends that City Council adopt the attached Resolution determining the results of the Special Mail-Ballot Election and the Ordinance be passed for publication of title and be continued to July 30, 2002. (See Exhibit B)

CONTACT PERSON:

Ron Wicky, Special Districts Analyst, 264-5628
Richard Ramirez, Deputy City Manager, 264-7598

FOR COUNCIL MEETING OF:

July 18, 2002

SUMMARY:

This CFD has completed the resolution of intention, public hearing and election phases of the formation proceedings. This council report and resolution completes the formation process by reciting the results of the Mail-Ballot Election. The proposed ordinance is recommended for approval of publication of title, pursuant to City Charter, Article III, Section 32.

City Council
Citywide Neighborhood Park Maintenance CFD
June 26, 2002

COMMITTEE/COMMISSION ACTION:

None.

BACKGROUND INFORMATION:

On June 25, 2002, City Council approved the formation of the Neighborhood Park Maintenance CFD.

On December 11, 2002 Parks and Recreation staff held a workshop for City Council on park maintenance services and funding. The staff report indicated that to maintain the current level of park maintenance for parks in newly developing areas, it will be necessary to revise how the park system is managed. One aspect is development of a special district in new development areas to finance neighborhood park maintenance. Currently, neighborhood parks are primarily funded by the general fund, along with funding from the Citywide Landscape & Lighting District.

In 1984 there were 241 acres of neighborhood parks in the City with budgeted funding of \$7,500 per acre. In 2000, there were 400 acres budgeted at \$4,800 per acre, with an additional 149 acres of neighborhood parks anticipated to come on line by 2006. The ability to maintain existing and new facilities becomes ever more challenging. The formation of a Community Facilities District for neighborhood park maintenance, will help the Parks Department in maintaining neighborhood parks at the level currently enjoyed by Sacramento residents.

FINANCIAL CONSIDERATIONS:

The intent of this proposed park maintenance/special tax district is to help relieve the Parks Department reliance on the general fund for neighborhood park maintenance and to preserve the level of maintenance in the parks system.

The estimated maximum special tax to be levied on new residential properties are listed below:

<u>Tax Category</u>	<u>Special Tax Rate</u>
<u>Developed Parcels</u>	<u>per Residential Unit</u>
Single Family Residential Parcels	\$48.00
Condominium/Townhouse Parcels	\$48.00
Duplex/Tri-plex Residential Parcels	\$48.00
Multi-Family Residential Parcels	\$28.00
Mixed Use Parcels	\$28.00
Mobile Home Park Parcels	\$28.00

City Council
Citywide Neighborhood Park Maintenance CFD
June 26, 2002

The special tax will be subject to an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

ENVIRONMENTAL CONSIDERATIONS:

City Council's action in approving this resolution is solely for the purpose of formation of a Community Facilities District, and is itself therefore, not a project for the purposes of the California Environmental Quality Act.

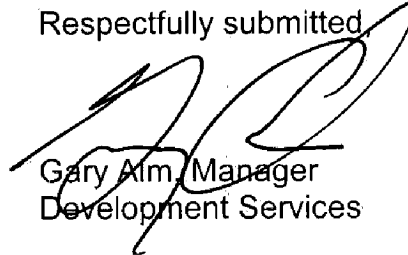
POLICY CONSIDERATIONS:

The procedures under which this CFD is being initiated are set forth in Title 5 of the Government Code, Sections 53311-53317.5, entitled "The Mello-Roos Community Facilities Act of 1982." Formation of a Parks Maintenance District is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

ESBD CONSIDERATIONS:

City Council adoption of the attached resolution is not affected by City policy related to ESBD.

Respectfully submitted



Gary Alm, Manager
Development Services

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

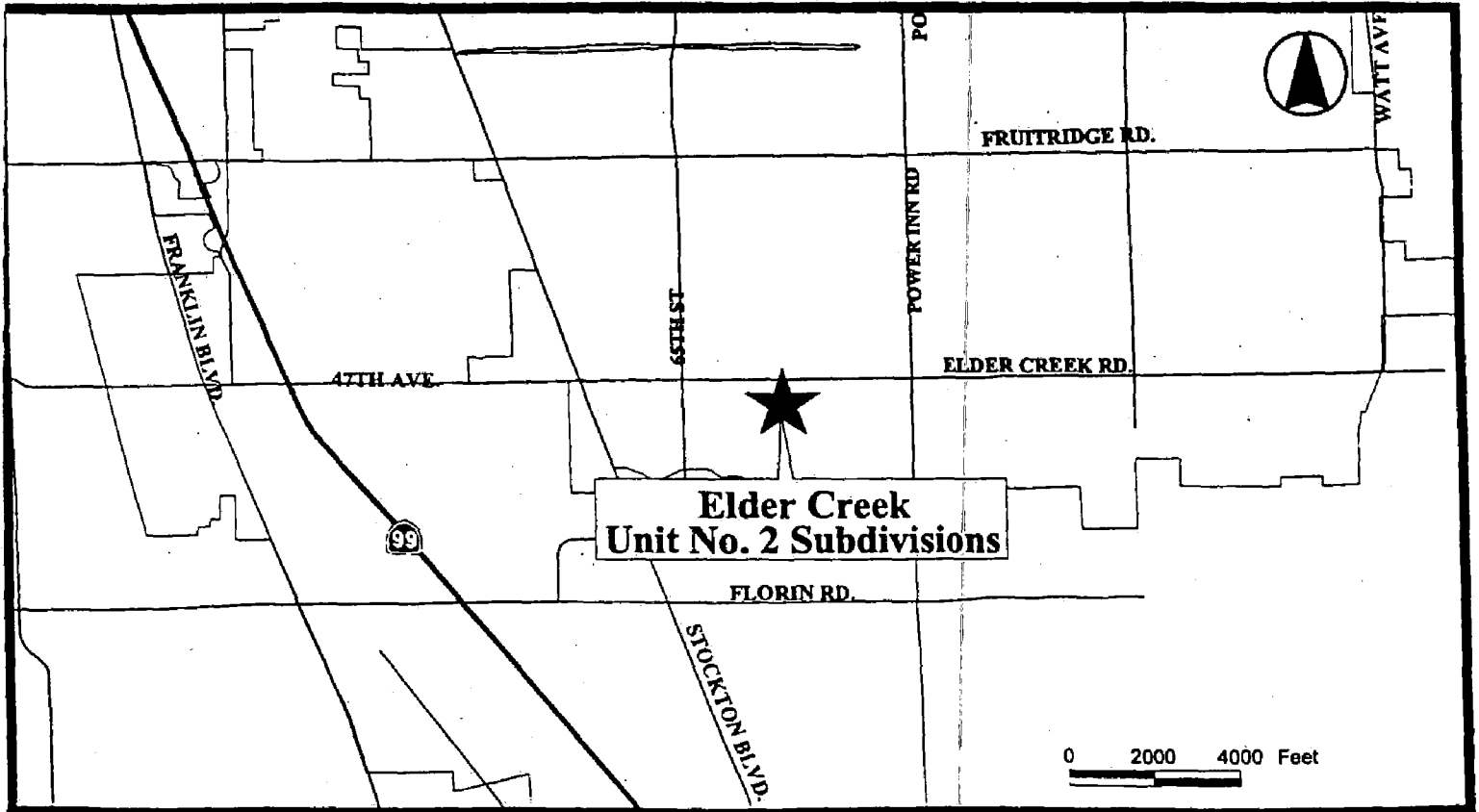
Approved:

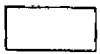
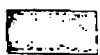


Michael Kashiwagi
Director of Public Works

EXHIBIT A

Neighborhood Park Maintenance Community Facilities District No. 2002-02



-  City Boundary
-  Water



S:\GIS\Map83\Special District\Map83\Park\Maint.apr 11/16 May 2002

**NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT
(CFD) NO. 2002-02 SCHEDULE**

May 21, 2002	City Council - Resolution of Intention
May 22, 2002	Mail Notice of Hearing
June 25, 2002	City Council - Hearing, Call for Special Election
June 26, 2002	Mail Ballots (Waiver of 90-day period)
July 3, 2002	Ballots Due

July 18, 2002	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
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July 19, 2002	Record Notice of Special Tax
July 30, 2002	City Council - Adopt Ordinance to Levy Tax

RESOLUTION NO. 2002-470

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SACRAMENTO DETERMINING THE RESULT OF THE SPECIAL
MAILED-BALLOT ELECTION HELD IN THE CITY OF SACRAMENTO
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES
DISTRICT NO. 2002-02 ON JULY 3, 2002**

WHEREAS, the City Clerk of the City of Sacramento has duly canvassed the votes cast in the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("the Community Facilities District") at the special mailed-ballot election held in the Community Facilities District on July 3, 2002, by the qualified electors of the Community Facilities District upon the proposition hereinafter set forth, and has certified to this City Council the result of the votes cast at such special mailed-ballot election upon said proposition, which said certification is now on file in the office of the City Clerk of the City of Sacramento:

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO AS FOLLOWS:

Section 1. All of the above recitals are true and correct, and the City Council so finds and determines.

Section 2. The canvass of the votes cast in the Community Facilities District at the special mailed-ballot election held in the Community Facilities District on July 3, 2002, as shown by said certification, is hereby approved and confirmed.

Section 3. At such special mailed-ballot election in the Community Facilities District, the following proposition was submitted to the qualified voters of the Community Facilities District and the number of votes cast in the Community Facilities District for and against such proposition, as set forth in said canvass, is determined to be as follows:

FOR CITY CLERK USE ONLY

RESOLUTION NO.: _____

DATE ADOPTED: _____

Measure (A):

Shall the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$50,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2002-446 adopted by the City Council on June 25, 2002, which is incorporated herein by reference, and a tax be levied to pay for the maintenance of Neighborhood Parks.

Section 4. The total number of votes cast in the Community Facilities District at such special mailed-ballot election for and against such proposition was and is set forth in said canvass.

Section 5. More than two-thirds (2/3) of all votes cast at such special mailed-ballot election were cast in favor of such proposition, and such proposition carried.

Section 6. The City Clerk of the City of Sacramento is hereby directed to enter this resolution on the minutes of this City Council, which shall constitute the official declaration of the result of such special mailed-ballot election, and is hereby further authorized and directed to record a notice of special tax lien in accordance with the provisions of Section 3114.5 of the Streets and Highways Code of the State of California.

ATTEST:

MAYOR

CITY CLERK

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FOR CITY CLERK USE ONLY

RESOLUTION NO.: _____

DATE ADOPTED: _____

ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2002-2003 AND FOLLOWING TAX YEARS
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES
DISTRICT NO. 2002-02 FOR NEIGHBORHOOD PARKS MAINTENANCE**

**BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO, AS
FOLLOWS:**

Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit B to the Resolution Establishing the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("District") (Resolution 2002-446 adopted by this Council on June 25, 2002), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02 for the 2002-2003 tax year and for all subsequent years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of this Council.

The Director of the Department of Public Works ("Director") or his/her designee, of the City of Sacramento ("City"), is authorized and directed, with the aid of the appropriate officers and agents of the City, to determine each year, without further action of this Council, the Special Tax Requirement (as that term is defined in Exhibit B of Resolution No. 2002-446 Establishing the District), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibit B and, without further action of this Council, to provide all necessary and appropriate information to the Sacramento County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special tax on the secured property tax roll of the County; provided that, as provided in said Resolution No. 2002-446 Establishing the District and Section 53340 of the California Government Code, this Council has reserved the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including but not limited to, direct billing by the City to the property owners and supplemental billing.

The appropriate officers and agents of the City are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the County tax roll

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

each year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

The City agrees that, in the event the special tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the special tax collections to the City.

Any taxpayer may contest the levy of the special tax by filing a written notice of appeal, setting forth with specificity the grounds for appeal, with the City Manager pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax. Any such notice of appeal must be filed within thirty (30) calendar days following the formation of the District, or annexation of the property that is the subject of the appeal to the District; and failure to do so within the time period specified herein constitutes a bar to any such appeal. Grounds for appeal are limited to the following: (i) clerical errors in assigning an amount of tax to a parcel and (ii) an error in defining the use of a parcel or its classification. No other appeals will be allowed. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant. If the findings of the City Manager, or designee, verify that the special tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the special tax levy shall be corrected and, if applicable in such case, a credit for next year's special tax levy shall be granted. If the City Manager, or designee, denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) calendar days of the mailing of notification of the City Manager's, or designee's, decision; and failure to do so within the time period specified herein constitutes a bar to any such appeal. The appeal must be in writing and fully explain the grounds of appeal. The Council may hear the appeal, or refer it to a hearing officer, pursuant to Chapter 1.24 of the Sacramento City Code. The hearing on the appeal shall be conducted not more than thirty (30) calendar days following the filing of the appeal of the decision of the City Manager, or designee. The failure of the Council or the appointed hearing officer to timely hear the appeal, or render a decision within thirty (30) calendar days following the conclusion of the hearing thereon, shall constitute a denial of the appeal. The determination of the Council or hearing officer on the appeal shall be final for all purposes.

The filing of written notice contesting the levy of the special tax or an appeal shall not relieve the taxpayer of the obligation to pay the special tax when due.

If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels shall not be affected.

This ordinance shall take effect and be in force immediately as a tax measure.

The title of this ordinance shall be published at least once in a newspaper of general

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

circulation, published in the City of Sacramento after being passed for publication of title by the Council, at least three days before the adoption of this ordinance by the Council, pursuant to Section 32(c) of the Sacramento City Charter. It is hereby found that the title of this ordinance was published in _____, a newspaper of general circulation published in the City of Sacramento on _____, 2002.

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

AN ORDINANCE LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2002-2003 AND FOLLOWING TAX YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02 FOR NEIGHBORHOOD PARKS MAINTENANCE

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO, AS FOLLOWS:

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