

NOTICE OF PUBLIC HEARING

ON THE RESOLUTION OF INTENTION TO ANNEX TERRITORY TO
THE CITY OF SACRAMENTO NORTH NATOMAS
COMMUNITY FACILITIES DISTRICT NO. 3
AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE
LANDSCAPING MAINTENANCE AND RELATED SERVICES IN AND FOR SUCH
COMMUNITY FACILITIES DISTRICT
(ANNEXATION NO. 1)

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2005-765 (the "Resolution") on October 25, 2005, wherein (a) it declared its intention to annex 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 City of Sacramento North Natomas Community Facilities District No. 3, Annexation No. 1 (the "Community Facilities District"), for the purpose of financing landscaping maintenance and related services, and wherein (b) it declared its intention to authorize the levy of a special tax in the Community Facilities District to pay for the landscaping maintenance 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 include those set forth below in addition to the costs associated with formation of the district, collecting and administering the special taxes, and annually administering the Community Facilities District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. The primary function of the CFD is to fund the maintenance of parks, landscape corridors, and open space facilities unique to North Natomas or above City standards. Notwithstanding the above funding objectives, the Community Facilities Districts authorized services include the following:

1. The maintenance of landscaping, irrigation facilities, soundwalls and other appurtenances within or along freeway corridors, along east and west drainage canals, swale, and within and along public rights-of-way for medians and standard-width landscape corridors of four-lane and greater major roads. The maintenance of landscape corridors above standard-width will be authorized for sections of East Commerce Way, Truxel Road, Del Paso Road, and El Centro Road adjacent to residential development.

2. The maintenance of landscaping, recreation facilities, irrigation facilities, lighting and other appurtenances within neighborhood and community parks and designated conjunctive use park land within drainage detention basins.
3. The maintenance of landscaping, irrigation facilities, and other appurtenances within agriculture buffers.
4. The maintenance and repair of off-street bikeways, including bikeway bridges and structures.
5. The maintenance of landscaping, irrigation facilities, and other appurtenances within light rail alignment with an irrevocable offer to dedicate (I.O.D.) prior to construction of light rail facilities.
6. Miscellaneous maintenance and landscape capital improvements, repair and replacement.
7. Miscellaneous cost related to any of the items described above including planning, engineering, legal and administration.

Any other similar or related services that serve to advance the goals and objectives specified in the above and which the City has approved.

The special taxes may also be levied to accumulate funds for the above-authorized services.

NOTICE IS HEREBY FURTHER GIVEN that Tuesday, the 29th day of November, 2005, at the hour of 2:00 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 annexation to the Community Facilities District, 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 Community Facilities District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the annexation to the Community Facilities District and the levy of such special tax, or the extent of the annexation to the Community Facilities District, or the landscaping maintenance 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 annexation to the Community Facilities District 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 Community Facilities District or by removing any territory from the proposed annexation to the Community Facilities District, 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 annexation to 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 annexation to the Community Facilities District, and the Council shall receive and consider such report before approving any such modifications or any resolution annexing territory to the Community Facilities District which includes such modifications.

NOTICE IS HEREBY FURTHER GIVEN that at the conclusion of such public hearing the Council may abandon the proposed annexation to the Community Facilities District or may, after passing upon all protests, determine to proceed with annexing the proposed territory to the Community Facilities District; provided, that if fifty percent (50%) or more of the registered voters residing within the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, or the owners of one-half (2) or more of the area of the land in the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, file written protests against the proposed annexation to the Community Facilities District, 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 Community Facilities District 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 Community Facilities District, those services shall be eliminated from the resolution to annex territory to the Community Facilities District.

NOTICE IS HEREBY FURTHER GIVEN that if the Council determines at the conclusion of such public hearing to proceed with the annexation to the Community Facilities District, 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 Community Facilities District and a copy of the Resolution and the boundary map of the Community Facilities District are on file with the City Clerk of the City of Sacramento, Sacramento Historic City Hall, 915 I Street, First Floor, Sacramento, California 95814, and are available for review there 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 Ron Wicky, Development Services Department, Special Districts, telephone (916) 808-5628.

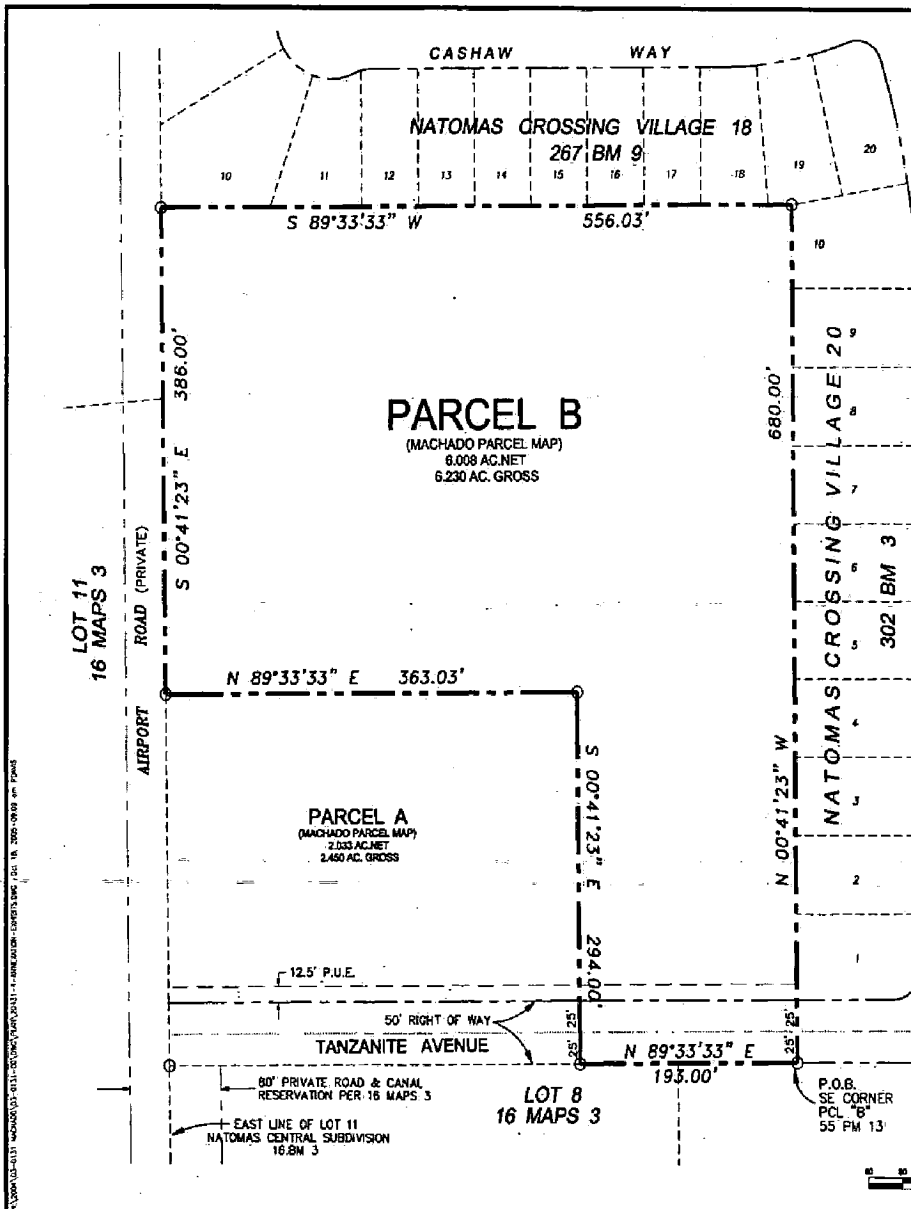
DATED: October 26, 2005

Shirley Concolino

SHIRLEY CONCOLINO

City Clerk of the City of Sacramento

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BOUNDARY MAP
NORTH NATOMAS COMMUNITY FACILITIES
DISTRICT NO. 3 ANNEXATION 1
CITY OF SACRAMENTO
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA
SHEET 1 OF 1

CLERK'S MAP FILING STATEMENT:

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2005

 CITY CLERK,
 CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING THE BOUNDARIES OF THE NORTH NATOMAS COMMUNITY FACILITIES DISTRICT NO. 3 ANNEXATION 1, CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2005, BY ITS RESOLUTION NO. _____

 CITY CLERK,
 CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

FILED THIS _____ DAY OF _____, 2005 AT THE HOUR OF _____ O'CLOCK _____ M., IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

 COUNTY RECORDER
 OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: _____
 DEPUTY

DOCUMENT NO. _____



- LEGEND**
- CFD BOUNDARY
 - - - EXISTING LOTS

SEPTEMBER, 2005

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EXHIBIT A

EXHIBIT B

City of Sacramento, California
North Natomas
Community Facilities District No. 3

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the North Natomas Community Facilities District No. 3 (the "CFD") of the City of Sacramento (the "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.

2. 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 salaries of City employees and the fees of consultants and legal counsel; the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports; and any other costs required to administer the CFD as determined by the City.

"Annexation Parcel" means a Parcel which was not included within the boundaries of the CFD at the time of formation. Parcels are required to annex to the District based upon City policy.

"Annual Costs" means for each Fiscal Year, the total of 1) Authorized Services 2) Administrative Expenses; and 3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"Assessor" means the Assessor of the County of Sacramento.

"Authorized Services" mean those services, as listed in the Resolution forming the CFD.

"Base Fiscal Year" means the Fiscal Year beginning July 1, 1998 and ending June 30, 1999.

"CFD" means the North Natomas Community Facilities District No. 3 of the City of Sacramento, California.

"City" means City of Sacramento, 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.

"Developed Parcel" means a Parcel which has:

- an approved final small lot map for residential uses permitting up to 2 units per lot,
- an approved special use permit for residential use permitting 3 or more units per lot, or
- an approved special use permit for Non-Residential Development or Sports Complex.

Once classified as developed, no Parcel shall be removed from the developed classification unless the special use permit expires, is revoked, or is otherwise terminated.

"Fiscal Year" means the period starting July 1 and ending the following June 30.

"Gross Acres" means the entire area of a Parcel prior to dedication of major streets, schools, parks, open space and other public right-of-way.

"Gross Developable Acres" means the area of a Parcel associated with residential and non-residential uses after dedication of major streets, but prior to dedication of minor streets.

"Land Use Category 1" means a Developed Parcel with an approved land use for a single family, detached residential dwelling unit.

"Land Use Category 2" means a Developed Parcel with an approved land use for a duplex (two units per lot) or condominium (more than two attached dwelling units which are owned individually).

"Land Use Category 3" means a Developed Parcel with an approved land use for other than Land Use Category 1 or 2 land uses such as three or more attached residential units owned in common, non-residential uses, or a combination thereof.

"Land Use Category 4" means the City-owned parcels designated in the Community Plan as Sports Complex with Assessor's Parcel Numbers 225-0070-076, 225-0070-059, 225-0070-060, 225-0070-063 and 225-0070-067 and their successors. These Parcels shall be classified as a Tax Exempt Parcel until controlled by a private party

through fee ownership, lease, or other similar arrangements. If a land use entitlement is granted for other than a permitted Sports Complex, parcel(s) receiving such entitlement will revert to Land Use Category 1, 2 or 3.

"Land Use Category 5" means a Large Lot Final Map Parcel.

"Large Lot Final Map Parcel" means a Parcel which has:

- an approved large lot final map, or
- an approved final master parcel map.

"Master Parcel Map" means a map that subdivides large tracts of land into smaller parcels for the purpose of later selling or otherwise transferring the parcels for further subdivision in accordance with City procedures, or for the purpose of securing financing, together with planning and construction of infrastructure elements, but not for the purpose of creating either individual residential lots for sale to end-user homeowners, and not for the purpose of allowing construction or other improvements on non-residential parcels.

"Maximum Annual Special Tax" means the greatest amount of Special Tax that can be levied against a Parcel calculated by multiplying the Maximum Annual Special Tax Rate times the relevant acres or units of the parcel.

"Maximum Annual Special Tax Rate" means the amount shown in **Attachment 1** for a Fiscal Year that is used in calculating the Maximum Annual Special Tax for a Parcel based on its land use classification.

"Maximum Annual Special Tax Revenue" means the greatest amount of revenue that can be collected in total from a group of Parcels by levying the Maximum Annual Special Tax Rates.

"Net Acre" is the area of a Parcel associated with residential and non-residential uses after dedication of all public uses and rights-of-way.

"Non-Residential Development" means a Taxable Parcel designated for commercial, office, or light industrial as defined in the North Natomas Community Plan.

"Parcel" means any Assessor's parcel in the CFD based on the equalized tax rolls of the County as of March 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 March 1 of each Fiscal Year.

"Public Parcel" means any Parcel, in its entirety, that is or is intended to be publicly owned in the North Natomas Community Plan as adopted by the City--or as subsequently designated by the City--that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks;

and public drainageways, public landscaping, wetlands, greenbelts, and public open space. These parcels are exempt from the levy of Special Taxes as described below. Any such Parcel shall be a Tax-Exempt Parcel.

"Special Tax(es)" mean(s) any tax levy under the Act in the CFD.

"Tax Collection Schedule" means the document prepared by the City for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

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

"Tax Escalation Factor" means an annual percentage increase in the Maximum Annual Special Tax Rate based upon the Consumer Price Index (CPI) (prior calendar year annual average, San Francisco, All Urban Consumers (CPI-U) Index), not to exceed 4%.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include: (i) Public Parcels (subject to the limitations set forth in Section 4, below) and (ii) Undeveloped Parcels. Certain non-developable privately-owned Parcels may also be exempt from the levy of Special Taxes as determined by the City such as common areas, wetlands, and open space.

"Undeveloped Parcel" means a Parcel which is not a Developed Parcel or a Large Lot Final Map Parcel.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the service tax in perpetuity.

4. Assignment of Maximum Annual Special Tax

A. **Classification of Parcels.** By June 30 of each Fiscal Year, using the Definitions above, the parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, the City shall cause:

1. Each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;
2. Each Taxable Parcel is to be further classified as a Developed Parcel, Large Lot Final Map or Undeveloped Parcel. Once classified as developed, no Parcel shall be removed from the developed classification unless the special use permit expires, is revoked, or is otherwise terminated.
3. Each Developed Parcel will be classified as Land Use Category 1, 2, 3 or 4.

4. Each Large Lot Final Map Parcel will be classified as Land Use Category 5.

B. Assignment of Maximum Annual Special Tax.

Attachment 1 shows the Base Year Maximum Special Tax rates. Each Fiscal Year following the Base Year, the Maximum Special Tax rates shall be increased in accordance with the Tax Escalation Factor.

C. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is converted to a taxable use or transferred to a private owner, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel shall be assigned according to the 4.A and 4.B above. Conversely, if a privately owned parcel is converted to a public use, it shall become tax-exempt.

5. Calculating Annual Special Taxes

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

- A. Computes the Annual Cost using the definition in Section 2 for the Fiscal Year.
- B. Calculate the Special Tax for each Taxable Parcel by the following steps:
 - Determine if sufficient special tax revenues are available by taxing each Developed Parcel at 100% of its Maximum Annual Special Tax. If revenues are greater than the Annual Costs, the tax is reduced proportionately against Developed Parcels until the tax levy is set at an amount sufficient to cover Annual Costs.
 - If revenues from taxing Developed Parcels at 100% of their Maximum Annual Special Tax are not sufficient, the City will then proportionately levy the tax on Final Map Parcels up to 100% of their Maximum Annual Special Tax until the tax levy is set at an amount sufficient to cover Annual Costs.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The City shall make every effort to correctly calculate the Special Tax for each Parcel. It shall 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.

6. Records Maintained for the CFD

As development and subdivision of North Natomas takes place, the City will maintain a file containing records of the following information for each Parcel:

- The current Parcel Number;
- The Parcel acreage (gross, gross developable or net); and
- Number of residential units per parcel.

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

7. Appeals

Any taxpayer who feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City appealing the levy of the Special Tax. The City will then promptly review the appeal, and if necessary, meet with the applicant. If the City verifies that the tax should be modified or changed, a recommendation at that time will be made to the Council and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall 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, the classification of properties or any definition applicable to the CFD.

Attachment 1 City of Sacramento CFD No. 3 Maximum Special Tax Rates

Land Use Category/Description	Land Use Category Definition	Base Year (1998-99) Maximum Special Tax Rate		Fiscal Year 2005-06 Maximum Special Tax Rate	
Developed Parcels		[1]			
Land Use Category 1 Detached Residential Unit	Approved final small lot map	\$52.00	Unit	\$61.97	Unit
Land Use Category 2 Duplex / Condominium	Approved final small lot map/ Special permit	\$32.00	Unit	\$38.14	Unit
Land Use Category 3 Other Residential / Nonresidential	Special permit	\$365.00	Net Acre	\$434.99	Net Acre
Land Use Category 4 [2] Sports Complex	Special permit	\$210.00	Net Acre	\$250.26	Net Acre
Large Lot Final Map Parcels					
Land Use Category 5 Residential / Nonresidential / Sports Complex [2]	Approved large lot final map/ Approved final master parcel map	\$80.00	Gross Dev. Acre	\$95.28	Gross Dev. Acre
Undeveloped Parcels		\$0.00		\$0.00	

[1] Following the Base Year 1998-99, the Maximum Special Tax Rates will escalate annually based annually based upon the Consumer Price Index (CPI) (prior year annual average, San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

[2] Each Sports Complex parcel will be tax-exempt until controlled by a private party through fee ownership or lease.

Notes:

Net Acre is the area of the parcel associated with residential and nonresidential uses after dedication of all right-of-way.

Gross Developable Acre is the area of the parcel designated for residential and taxable non-residential uses after dedication of major streets, but prior to dedication of minor streets.

Gross Acre is the entire area of the parcel prior to dedication of major streets, school, parks and other right-of-way.



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