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CITY OF SACRAMENTO  
CALIFORNIA

DEPARTMENT OF  
PUBLIC WORKS

TECHNICAL SERVICES DIVISION

**APPROVED**  
BY THE CITY COUNCIL

DEVELOPMENT SERVICES &  
SPECIAL DISTRICTS  
1231 I STREET  
ROOM 300  
SACRAMENTO, CA  
95814-2988

November 24, 1998

**DEC 15 1998**

OFFICE OF THE  
CITY CLERK

916-264-7474  
FAX 916-264-7480

City Council  
Sacramento, California

Honorable Members in Session:

**SUBJECT: WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT (CFD)  
NO. 98-04 - PUBLIC HEARING**

**LOCATION AND COUNCIL DISTRICT:**

The Willowcreek Landscaping CFD No. 98-04 is located in the westerly portion of the South Natomas Community Plan area in Council District 1 (see attached Exhibit A map).

**RECOMMENDATION:**

This report recommends that City Council take the following action:

- Conduct the public hearing
- Adopt a Resolution of Formation which calls for a special election on January 5, 1999.

**CONTACT PERSON:**

Ron Wicky, Special Districts Analyst, 264-5628  
Jon Blank, Associate Engineer, 264-7493

**FOR COUNCIL MEETING OF:**

December 15, 1998

**SUMMARY:**

This report presents a proposal to form a Mello-Roos Community Facilities District (CFD) to fund future landscaping needs in the Willow Creek area. The public hearing allows Council to consider protests made, orally or in writing, against the formation of the CFD. As of November 24, 1998, the City Clerk had received no protests. Adoption of the attached resolution will approve the formation of the CFD and call for a special elections on January 5, 1999.

**COMMITTEE/COMMISSION ACTION:**

None.

City Council  
Willowcreek Landscaping CFD No. 98-04  
November 24, 1998

**BACKGROUND INFORMATION:**

On April 29, 1997, City Council approved Willowcreek Assessment District No. 96-01 providing funding to construct the drainage pump station and other infrastructure necessary to allow development. As residential subdivisions proceed, they are required to construct landscaping adjacent to their frontage in accordance with a Master Landscaping Plan prepared by the Spink Corporation, the consultant engineer for the project. The proposed Willowcreek Landscaping CFD provides a funding mechanism to maintain these landscaped areas. (See Exhibit A to the attached resolution for a detailed description of the proposed maintenance services.)

The proposed CFD will take the place of the Neighborhood Landscaping District for residential properties in the Willowcreek area. Although similar to the Neighborhood Landscaping District, this CFD will combine and maintain all landscaping under one contract in an effort to reduce annual cost to the respective homeowners.

**FINANCIAL CONSIDERATIONS:**

The maximum tax rate has been established at \$75 per residential parcel per year. Only "developed residential parcels" will be subject to the CFD tax. A "developed residential parcel" has been defined as a parcel that has a recorded final map for residential uses and the City has formally accepted the landscaping improvements. All costs associated with this CFD will be paid for by the property owners and there will be no cost to the City.

**ENVIRONMENTAL CONSIDERATIONS:**

Council action in initiating this CFD is exempt from CEQA because it will cause no physical effects on the environment. Improvement projects will be subject to an environmental review process as part of development applications.

**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."

City Council  
Willowcreek Landscaping CFD No. 98-04  
November 24, 1998

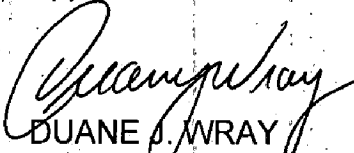
**MBE/WBE:**

City Council adoption of the attached resolution is not affected by City policy related to MBE/WBE.

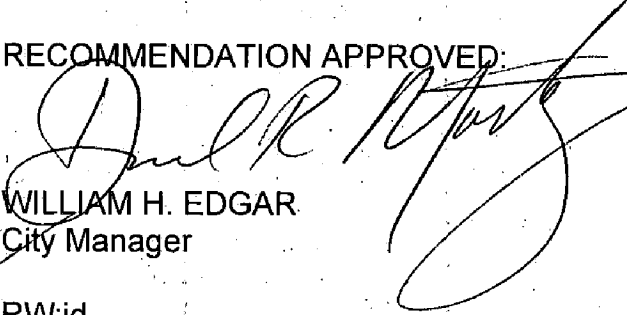
Respectfully submitted,

  
for Gary Alm  
Manager, Development Services

Approved:

  
DUANE J. WRAY  
Manager, Technical Services Division

RECOMMENDATION APPROVED:

  
WILLIAM H. EDGAR  
City Manager

Approved:

  
Michael Kashiwagi  
Director of Public Works

RW:jd

S:\TECHSVC\Project Delivery\SpecDist\PROJECTS\CFD\WCM\CC-#98-04-Public Hearing.wpd

# WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04

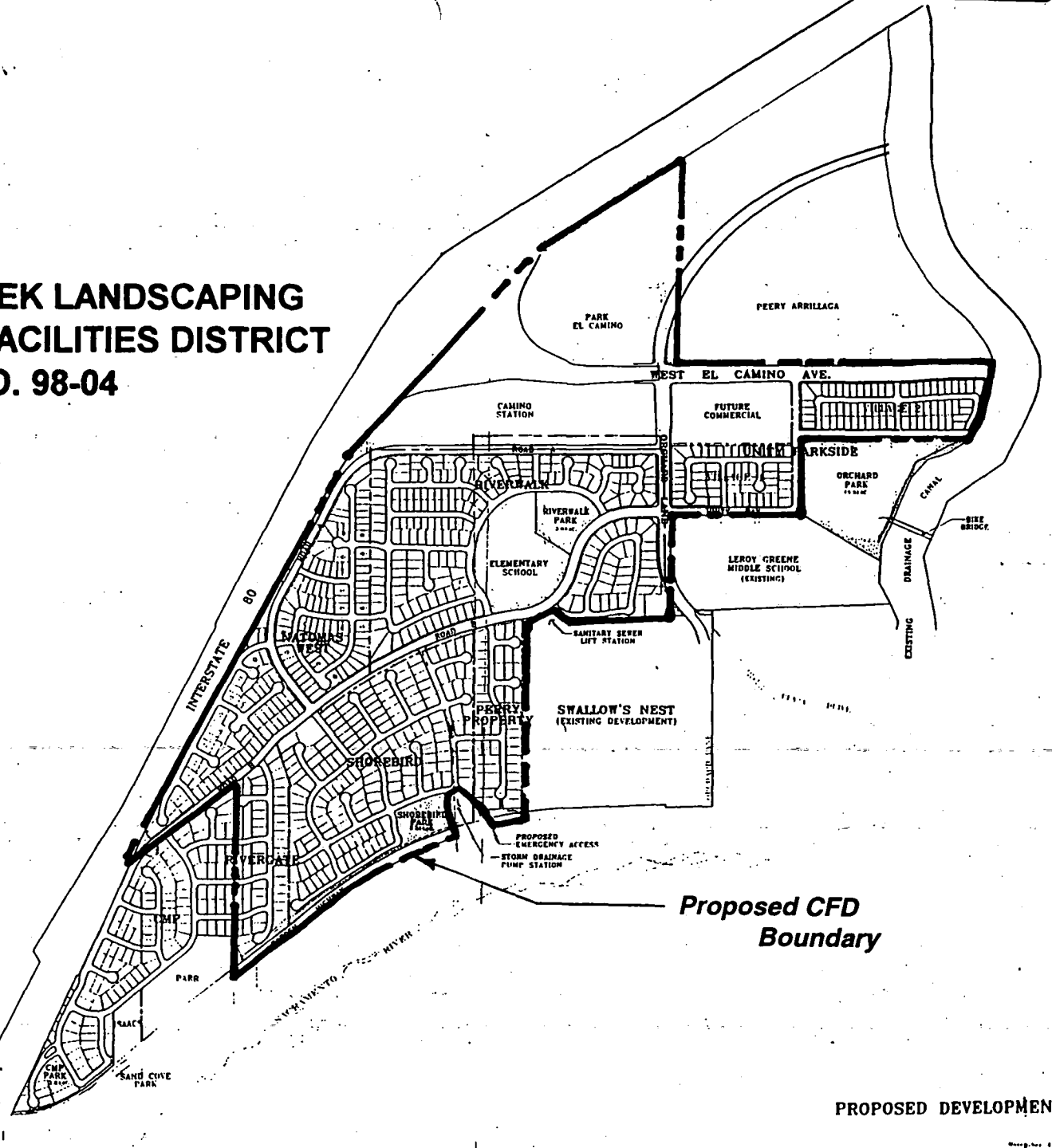


EXHIBIT A

Proposed CFD  
Boundary

PROPOSED DEVELOPMENTS



NOTE: THIS SITE PLAN FOR PRELIMINARY PLANNING PURPOSES ONLY. ALL SITE CHARACTERISTICS AND HOW THEY AFFECT FINAL PLAN TO BE VERIFIED.

Prepared by  
**The Splink Corporation**  
2000 S. GARDEN AVENUE, SUITE 100, GARDEN CITY, CALIF. 92345  
TEL: 951.649.1100 FAX: 951.649.1101

**EXHIBIT B**

**WILLOWCREEK LANDSCAPING CFD NO. 98-04  
SCHEDULE**

October 6, 1998	City Council - Request Jurisdiction From County
October 22, 1998	Deadline to provide Tax Rate & list of services for ROI
November 10, 1998	City Council - Resolution of Intention
November 12, 1998	Mail Notice of Hearing
<b>December 15, 1998</b>	<b>City Council - Hearing, Call for Special Election</b>
December 16, 1998	Mail Ballots (Waiver of 90 day period)
January 5, 1999	Ballots Due
<b>January 19, 1999</b>	<b>City Council - Election Results</b>
January 20, 1999	Record Notice of Special Tax
<b>February 2, 1999</b>	<b>City Council - Pass for Publication Ordinance to Levy Tax</b>
<b>February 9, 1999</b>	<b>City Council - Adopt Ordinance to Levy Tax</b>

**RESOLUTION NO. 98-637**

**APPROVED**  
BY THE CITY COUNCIL

**DEC 15 1998**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

OFFICE OF THE  
CITY CLERK

ON DATE OF \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO  
ESTABLISHING THE CITY OF SACRAMENTO WILLOWCREEK LANDSCAPING  
COMMUNITY FACILITIES DISTRICT 98-04 AND PROVIDING FOR THE LEVY OF A  
SPECIAL TAX TO FINANCE MAINTENANCE SERVICES TO BE PROVIDED IN AND  
FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL  
ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH  
COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL  
TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY  
FACILITIES DISTRICT**

WHEREAS, the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 98-553 (the "Resolution") on November 10, 1998, wherein the Council declared its intention to and proposed to establish a community facilities district under and 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"), to be known and designated as the "City of Sacramento Willowcreek Landscaping Community Facilities District No. 98-04" (the "Community Facilities District"), to finance the maintenance services (the "Services") in and for the Community Facilities District under and pursuant to the Act (which are services that the City is authorized by law to provide and that are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which Services are generally described as specified in Exhibit A, attached hereto and incorporated herein by this reference. The cost of financing the acquisition and construction of the Services includes incidental expenses for the services, including the costs of planning and designing the Services, together with the costs of environmental evaluations thereof, and all costs associated with the creation of the Community Facilities District, the determination of the amount of any taxes or the collection or payment of any taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District, together with any other expenses incidental to provision of the Services; and

WHEREAS, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed

**FOR CITY CLERK USE ONLY**

RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

rate, method of apportionment and manner of collection of a special tax to finance the Services in and for the Community Facilities District and all other matters set forth in the Resolution; and

WHEREAS, a report on such proposal was prepared by the Director of Public Works of the City in accordance with the Resolution, which such report was submitted to the Council for review and has been reviewed by the Council, and which such report is incorporated herein and made a part of the record of the hearing hereinafter referred to on the Resolution; and

WHEREAS, pursuant to the Resolution, a public hearing was convened by the Council on Tuesday, the 15th day of December, 1998, 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, Sacramento, California 95814, at which hearing the Council considered the establishment of 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 all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Services proposed therefor, or on any other matters set forth in the Resolution, was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

WHEREAS, on the basis of all of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate, method of apportionment and manner of collection of such tax is more particularly set forth in Exhibit B, attached hereto and incorporated herein and made a part hereof) to pay for the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District;

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

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RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby reapproves and readopts the Resolution, and reconfirms all of its findings and determinations contained therein, and the rate, method of apportionment and manner of collection of the special tax in and for the Community Facilities District shall be as set forth in Exhibit B, attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until the collection of the special tax by the Council ceases and/or the lien is cancelled in accordance with law.

Section 3. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Services proposed therefor, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefor, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or any of the Services therefor, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 4. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which are as set forth in Exhibit C, attached hereto and incorporated herein and made a part hereof.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for the Services, including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be levied annually within the boundaries of the Community Facilities District, and for particulars as to the rate, method of apportionment and manner of collection of such special tax reference is made to Exhibit B, attached hereto and incorporated herein and made a part hereof, which sets forth the rate, method of apportionment and manner of collection of such special tax in sufficient

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RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Services.

Section 6. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 7. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 8. It is the intention of the Council, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency, which property is otherwise exempt from the special tax.

Section 9. A special election shall be and is hereby called and ordered to be held in the Community Facilities District on January 5, 1999, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of \$105,000.00 per fiscal year in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California.

Section 10. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of general elections in the City and consistent with the Act.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

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DATE ADOPTED: \_\_\_\_\_

(c) Said special election shall be conducted as a mailed ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California and the prior proceedings of the City taken thereunder, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 8:00 o'clock p.m. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election at 8:00 p.m. on Tuesday, January 5, 1999, at the office of the City Clerk of the Council, City Council Chambers, Sacramento City Hall, 915 I Street, Sacramento, California 95814, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, January 19, 1999, at 2:00 p.m. at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 11. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the

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RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

to in Section 5 of this resolution (including the repayment of funds advanced for the Community Facilities District).

Section 12. Ronald Wicky, Special Districts, Department of Public Works of the City, at City Hall, City of Sacramento, 915 I Street, Sacramento, California 95814 (telephone 916/264-5628) will be responsible for preparing annually a current roll of special tax levy obligations by Sacramento County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California.

PASSED AND ADOPTED by the Council of the City of Sacramento this \_\_\_\_ day of \_\_\_\_\_, 1998, by the following vote:

AYES:  
NOES:  
ABSENT:

APPROVED:

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

wickcfd.rof

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RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

## List of Authorized Services

The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. Notwithstanding the above, the CFD's authorized services include the following:

1. The maintenance of landscaping, irrigation facilities, soundwalls and other appurtenances, relating directly or indirectly thereto, that were made a condition of approval of a residential subdivision map.
2. The maintenance of landscaping, irrigation facilities, and other appurtenances along the Garden Highway levee, along Class 1 bike trails, along the canal and along the emergency accesses.
3. CFD formation costs and annual administration costs of the District.
4. Miscellaneous cost related to any of the items described above including planning, engineering, legal and administration.

# Exhibit B

City of Sacramento, California  
Willowcreek Landscaping  
Community Facilities District No. 98-04

## RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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### 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 Willowcreek Landscaping Community Facilities District No. 98-04 (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; 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 that was not included within the boundaries of the CFD at the time of formation. Parcels are required to annex to the CFD 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, 1999 and ending June 30, 2000.

"CFD" means the Willowcreek Landscaping Community Facilities District No. 98-04 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 Residential Parcel"** means a Parcel that has a recorded final map for residential uses permitting up to 2 units per lot and the City has actually and formally accepted the landscaping improvements for that final map.

**"Eufrazia Parcel"** means the Parcel currently identified as 274-0030-036, and its successor that contains the Eufrazia home. After the final map containing this Parcel is recorded, this Parcel will continue to be classified as Undeveloped until the deed is transferred to a different owner. After the deed is transferred to a different owner that Parcel will be classified as a Developed Residential Parcel, the same as the other units in the final map containing the Eufrazia Parcel.

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

**"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 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.

**"Multi-Family Parcel"** means a parcel with more than 2 attached dwelling units.

**"Non-Residential Parcel"** means a parcel with land uses other than residential dwelling units.

**"Parcel"** means any 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 or is intended to be publicly owned 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.

**"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 Developed Residential 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), (ii) multi-family Parcels, (iii) non-residential Parcels, and (iv) Undeveloped Parcels.

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

### 3. Duration of the Special Tax

Parcels in the CFD will remain subject to the special 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 each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;

B. **Assignment of Maximum Annual Special Tax.** Attachment 1 shows the Base Year Maximum Special Tax rates for Taxable Parcels. 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 Public Parcel is not needed for public use and is converted to a Developed Residential Parcel, it shall become subject to the Special Tax according to the 4.A and 4.B above.

### 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. Compute 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 Taxable Parcel at 100% of its Maximum Annual Special Tax.
  - If revenues are greater than the Annual Costs, the tax is reduced proportionately against Taxable Parcels 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. Appeals**

Any taxpayer that feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City to appeal 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 Willowcreek Landscaping CFD 98-04**

**Maximum Special Tax Rates for Base Year 1999-00 (1)**

	When Tax Applies	Base Year Maximum Special Tax Rate	Special Tax Calculated Per
Developed Residential Parcels	Recorded final small lot map and subdivision landscaping actually and formally accepted by City.	(1)  \$75	Unit/Lot

(1) Following the Base Year 1999-00, the Maximum Special Tax Rates will escalate annually based upon the Consumer Price Index (CPI) (prior year annual average, San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

B-5

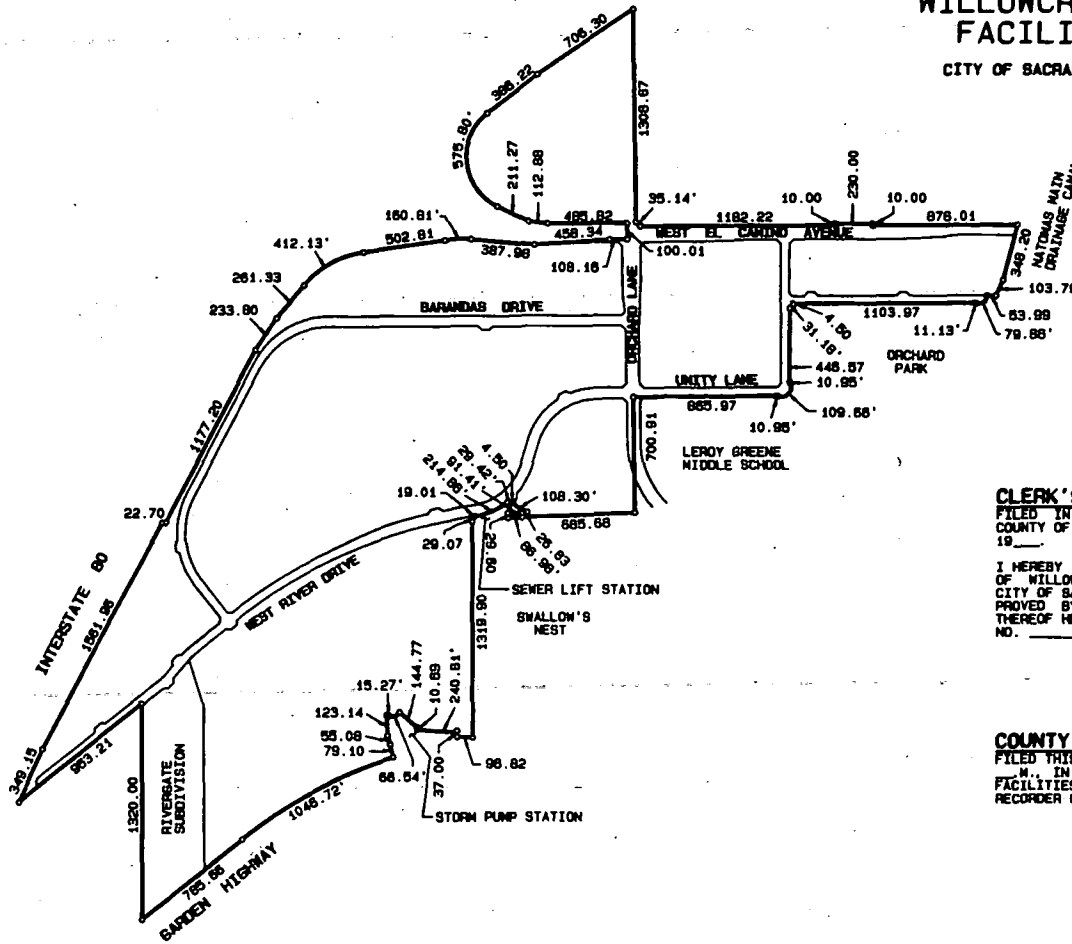
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PROPOSED BOUNDARIES OF  
**WILLOWCREEK LANDSCAPING COMMUNITY  
 FACILITIES DISTRICT NO. 98-04**

CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SCALE: 1"=500' 1998

*The Splink Corporation*  
 Sheet 1 of 1 Sheets



**CLERK'S FILING STATEMENT AND MAP CERTIFICATE**

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SACRAMENTO,  
 COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_  
 19\_\_

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES  
 OF WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04,  
 CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA WAS AP-  
 PROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING  
 THEREOF HELD ON THE \_\_\_\_ DAY OF \_\_\_\_ 19\_\_ BY ITS RESOLUTION  
 NO. \_\_\_\_\_

\_\_\_\_\_  
 VALARIE BURROWES  
 CITY CLERK, CITY OF SACRAMENTO

**COUNTY RECORDER'S FILING STATEMENT**

FILED THIS \_\_\_\_ DAY OF \_\_\_\_ 19\_\_ AT THE HOUR OF \_\_\_\_ O'CLOCK  
 P.M. IN BOOK \_\_\_\_ OF MAPS OF ASSESSMENT DISTRICTS 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 COUNTY  
 BY \_\_\_\_\_

**LEGEND:**  
 DISTRICT BOUNDARY

EXHIBIT C

81



**FINAL HEARING REPORT**

**WILLOWCREEK LANDSCAPING CFD No. 98-04  
FINANCING PLAN**

Prepared for:

City of Sacramento

Prepared by:

Economic & Planning Systems, Inc.

December 10, 1998

EPS #8138



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## EXHIBITS

- Exhibit A: List of Authorized Facilities
- Exhibit B: Rate and Method of Apportionment of Special Taxes
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## INTRODUCTION

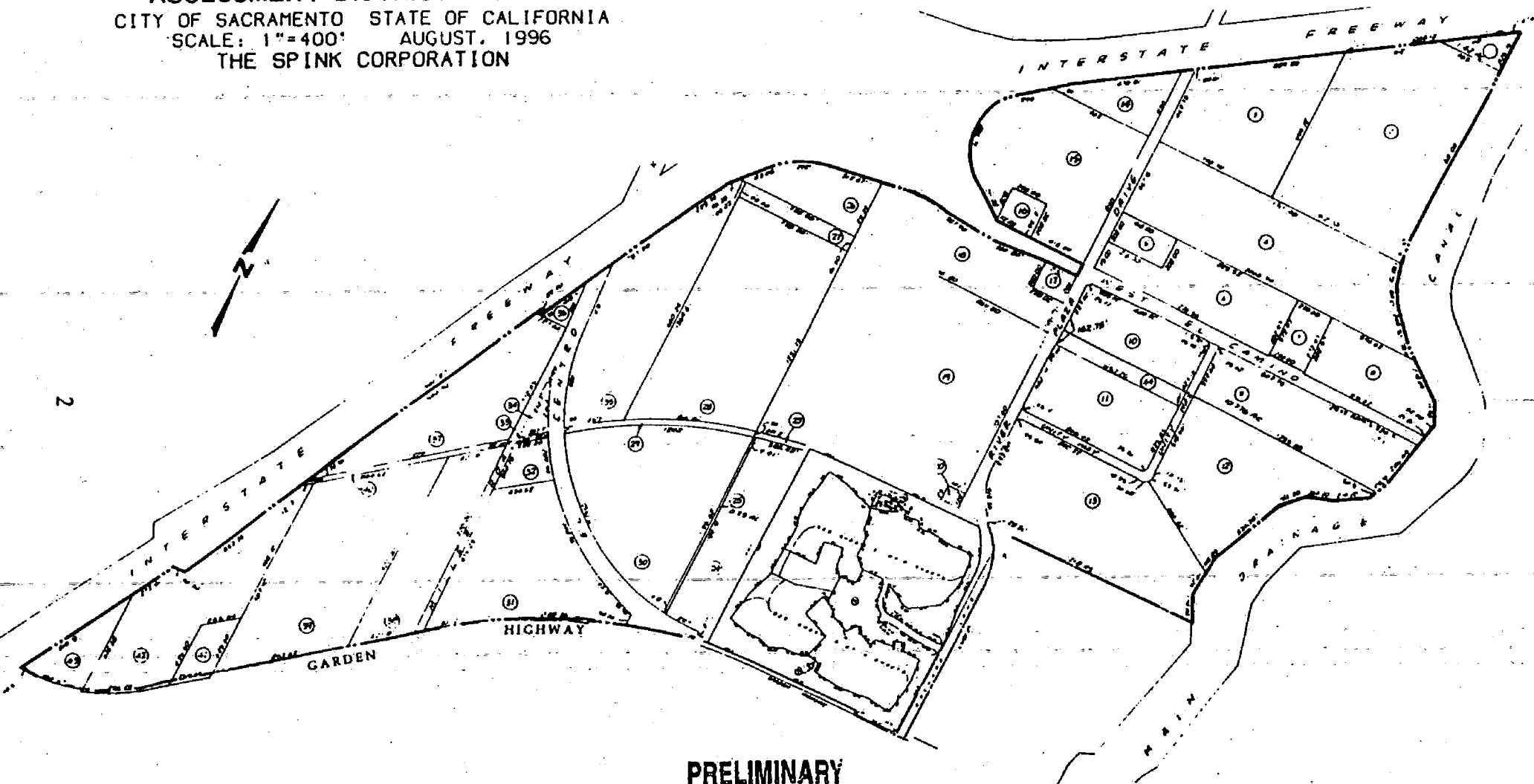
The Willowcreek project area refers to that property which participates in Assessment District 96-01 (A.D. 96-01). The Willowcreek project area is the largest remaining section of the South Natomas Community Plan. The project is located in the City of Sacramento and is bounded by Interstate 80 to the west and north, Garden Highway to the south and the Natomas main drainage canal to the east, with the exception of existing residential development in the southeast corner. Some properties remain within the County of Sacramento. **Figure 1** shows the boundaries of the Assessment District and project area. The Willowcreek area contains almost 410 acres that will provide approximately 2,000 new residential units and almost 50 acres of neighborhood and highway commercial uses in addition to schools, parks and the existing Swallow's Nest condominium project.

The primary purpose of the proposed Willowcreek Landscaping Community Facilities District (CFD) #98-04 is to fund the maintenance of landscaping associated, and required for, residential subdivisions. The City typically uses neighborhood landscape districts to fund subdivision landscaping. For Willowcreek, an area-wide CFD is proposed to provide uniform landscape improvements and associated costs across all subdivision in the Willowcreek area.

## PURPOSE

The purpose of this report is to explain features of the Willowcreek Landscaping Community Facilities District No. 98-04 for landscape maintenance. The annual maintenance cost and supporting tax base will increase as final maps are recorded and development occurs. The initial participating projects (68% of the total area of the CFD), will fund approximately \$68,000 annually. At buildout of the entire project area, the CFD will fund approximately \$105,000 annually for the maintenance of landscape features.

PROPOSED BOUNDARIES OF  
**WILLOWCREEK II**  
ASSESSMENT DISTRICT NO. 96-01  
CITY OF SACRAMENTO STATE OF CALIFORNIA  
SCALE: 1"=400' AUGUST, 1996  
THE SPINK CORPORATION



**PRELIMINARY**

**Figure 1**  
**Boundaries of Assessment**  
**District and Project Area**

Following this introduction, **Chapter II** describes the maintenance services and the basis for funding in CFD No. 98-04. **Chapter III** discusses features of the Willowcreek Landscaping Mello-Roos CFD No. 98-04. This discussion covers both the calculation of the maximum annual special tax and the structure of the proposed CFD. **Chapter IV** presents a brief feasibility analysis of the financing plan.

In cooperation with the City of Sacramento, Economic & Planning Systems calculated the maximum annual special tax and developed the special tax formula for CFD No.98-04.

## II. ANNUAL MAINTENANCE COSTS

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### SUMMARY OF ANNUAL MAINTENANCE COSTS

Facilities and service levels consistent with those found in the rest of the City will be funded by existing Citywide funding sources, which includes revenue from Willowcreek development. The proposed Willowcreek CFD #98-04 will fund the maintenance of the landscaping improvements required for residential subdivisions. **Figure 2** below lists the proposed maintenance services and their estimated annual cost *at buildout in 1998\$*.

**Figure 2**  
**Summary of Annual Maintenance Costs**  
**At Buildout - 1998\$**

Landscape Maintenance [1]	\$85,000
Unscheduled Maintenance [2]	8,500
Utilities Cost (water & electric)	\$2,500
Contract Maintenance	\$4,000
Administration	\$5,000
<b>Total Annual Cost</b>	<b>\$104,800</b>

[1] Maintenance of landscaping based upon \$0.12 per square foot for approximately 14 acres along the exterior of residential subdivisions, along the emergency accesses, biketrail, drainage canal and levee. The total cost also includes a 15% cost contingency.

[2] 10% of the total maintenance budget was added for miscellaneous maintenance and landscape capital improvements/replace/repair.

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Source: City of Sacramento and EPS

Landscape improvements will be installed as development occurs. Maintenance of the landscaping will be a developer requirement until the landscaping is formally and actually accepted by the City. The annual maintenance cost and supporting tax base will increase as final maps are recorded and landscaping is installed and accepted by the City. At buildout of the initial participating projects (68% of the total area of the CFD), the CFD will fund approximately \$68,000 annually. At buildout of the entire project area, the CFD will fund approximately \$105,000 annually for the maintenance of landscape features.

### III. DESCRIPTION OF MELLO-ROOS CFD No. 98-04

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As discussed in **Chapter II**, the North Natomas Mello-Roos CFD No. 98-04 will fund at buildout approximately \$105,000 in annual maintenance costs (1998\$). This Chapter describes the community facilities district by explaining the calculation of the maximum annual cost, the calculation of maximum annual taxes by land uses and development status, and the method to set the annual levy for each taxable parcel.

The purpose of the CFD is to fund the annual maintenance described in **Chapter II**. The list of eligible facilities and incidental expenses for the CFD is reproduced in this report as **Exhibit A**. Parcels within CFD No. 98-04 will pay an annual special tax based upon the Rate, Method of Apportionment and Manner of Collection of Special Tax shown in **Exhibit B**. The boundary map for CFD No. 98-04 is attached as **Exhibit C**.

#### CFD BOUNDARIES

**Exhibit B** shows the proposed boundary map for CFD No. 98-04. The majority of the property (68%) within the boundaries of the Willowcreek project area will be included within the boundaries of the CFD at formation with the following exclusions: Peery/Arrillaga, Costa, Gianonni, Parr and Isaac properties. Peery/Arrillaga and Isaac are not yet ready to move forward with development plans and have chosen to delay participation in this CFD. These properties will be required to annex to CFD 98-04 prior to the initiation of development according to City policy. The Costa, Gianonni and Parr properties (CGP) are currently in the County which preclude their participation in the City of Sacramento's CFD. When these properties annex to the City and submit their application to develop, the City will also require them to annex to CFD 98-04 according to City policy.

#### ANNUAL COSTS TO BE FUNDED IN THE CFD

The annual cost will be determined each year by estimating the cost of maintenance based upon installed eligible improvements and the cost of City administration. The City will apply the special tax formula included as **Exhibit B** to this report to determine the special tax levy for each parcel. The tax formula must provide revenue to pay for the annual cost in any year. In years when less money is needed, the tax levy may be less than the maximum authorized rates.

## **MAXIMUM ANNUAL SPECIAL TAX ALLOCATION TO LAND USES**

The special taxes will only be levied upon parcels with a recorded final map when the City has formally and actually accepted the landscaping improvements associated with that final map. Installed landscaping that has not been accepted by the City is maintained and funded by the developer of that final map.

The maximum tax rate for the FY 1999-00 base tax year equals \$75 per single family unit. The tax rates may escalate each year based upon the prior calendar year annual average of the San Francisco, All Urban Consumers, Consumer Price Index (CPI-U), not to exceed 4%.

## **BOND AUTHORIZATION**

No bonds will be issued.

## **DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX**

By June 30 of each year, the City shall prepare a list of the Parcels subject to the Special Tax using the records of the County Assessor as of January 1 and other City development approvals. The City will tax all parcels within the CFD except tax-exempt parcels as described in Section 4 of the Rate and Method of Apportionment.

## **TERMINATION OF THE SPECIAL TAX**

The Special Tax will be levied and collected in perpetuity.

## **ASSIGNMENT OF MAXIMUM SPECIAL TAX**

Section 4 of the Special Tax Formula describes in detail the precise method for assigning the Maximum Special Tax to parcels within the CFD. The following paragraph briefly summarizes these procedures.

Each year the Administrator uses the definitions contained in the Special Tax Formula to classify each parcel as tax-exempt or taxable. After classifying the parcels, the Administrator assigns the Maximum Annual Tax using the Maximum Special Tax rate for each taxable parcel. The maximum annual tax shall not exceed the rates per dwelling unit in the base year (FY 1999-00), as adjusted by the annual escalation factor after the base year.

## SETTING THE ANNUAL SPECIAL TAX LEVY FOR TAXABLE PARCELS

After computing the annual costs and determining the maximum annual special tax for each parcel, the City will then determine the levy for each parcel depending on how each parcel is classified. To determine the annual levy the City will use the following process described in Section 5 of the Special Tax Formula. That process can be summarized as follows:

- First, the City determines the Annual Cost for the Fiscal Year.
- Second, the City determines if sufficient special tax revenues are available by taxing each Taxable Parcel at 100% of its Maximum Annual Special Tax. If revenues are greater than annual costs, the tax is reduced proportionately against Taxable Parcels until the taxes are set at an amount sufficient to cover annual costs.

## MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes.

## IV. FEASIBILITY ANALYSIS

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The feasibility of the financing plan will be evaluated by the 2% tax burden test.

### TWO PERCENT TAX BURDEN TEST

Existing City policy states that the total special taxes and special assessments when added to the ad valorem property taxes for an improved parcel shall not exceed 2% of the value of the property. Proposition 13 limited general property tax to 1% of the value of the property. Based upon the 2% rule, other ad valorem taxes, other bonded debt, special assessments and other special taxes should not exceed 1% of the value of the property.

**Figure 3** sums the ad valorem taxes, and existing and proposed estimated special taxes/assessments for infrastructure and services, including the estimated special taxes for CFD No. 98-04. The special assessments/taxes are separated into two general funding categories - infrastructure and services.

EPS evaluated the 2% limit as it applies to single family residential property. For Willowcreek, the total burden is approximately 1.7 percent. Thus the proposed special tax is within the 2% guideline.

**Figure 3**  
**Willowcreek Landscaping CFD No. 98-04**  
**Analysis of Taxes as a Percent of Sales Price**

	Single Family	Existing/ Proposed
<b>School District Tax Rate Area</b>	Natomas USD	
<b>Estimated Housing Price of Typical Unit</b>	\$150,000	
<b>Existing and Proposed Taxes &amp; Assessments (1)</b>		
<b>Ad Valorem Special Taxes</b>		
General Property Tax (1.0%) (1)	\$1,425	Existing
Natomas USD G.O. Bond (2)	\$248	Existing
Regional Sanitation	\$19	Existing
<b>Subtotal Ad Valorem Taxes</b>	<b>\$1,692</b>	
<b>Special Assessments/Taxes for Infrastructure</b>		
SAFCA A.D. #2	\$99	Existing
Willowcreek A.D. (average)	\$585	Existing
<b>Subtotal</b>	<b>\$684</b>	
<b>Special Assessments/Taxes for Services</b>		
Additional Library Services	\$22	Existing
Citywide Landscaping & Lighting District	\$55	Existing
Willowcreek Landscaping CFD #98-04	\$75	Proposed
<b>Subtotal</b>	<b>\$152</b>	
<b>Subtotal Assessments &amp; Special Taxes</b>	<b>\$836</b>	
<b>TOTAL</b>	<b>\$2,528</b>	
<b>Taxes &amp; Assessments as % of Sales Price</b>	<b>1.69%</b>	

(1) Property tax based on 1% of home price including \$7,500 property tax exemption.

(2) Based on \$1.74 per \$1,000 A.V. for 1998-99. Rate will decline over time as assessed value increases compared to debt service.

EXHIBITS:

EXHIBIT A - LIST OF AUTHORIZED FACILITIES

EXHIBIT B - RATE AND METHOD OF  
APPORTIONMENT OF SPECIAL TAXES

EXHIBIT C - BOUNDARY MAP

EXHIBIT A:  
LIST OF AUTHORIZED FACILITIES

# Exhibit A

## Willowcreek Landscaping CFD No. 98-04 List of Authorized Services

The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. Notwithstanding the above, the CFD's authorized services include the following:

1. The maintenance of landscaping, irrigation facilities, soundwalls and other appurtenances, relating directly or indirectly thereto, that were made a condition of approval of a residential subdivision map.
2. The maintenance of landscaping, irrigation facilities, and other appurtenances along the Garden Highway levee, along Class 1 bike trails, along the canal and along the emergency accesses.
3. CFD formation costs and annual administration costs of the District.
4. Miscellaneous cost related to any of the items described above including planning, engineering, legal and administration.

EXHIBIT B:

RATE AND METHOD OF  
APPORTIONMENT OF SPECIAL TAXES

## Exhibit B

City of Sacramento, California  
Willowcreek Landscaping  
Community Facilities District No. 98-04

### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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#### 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 Willowcreek Landscaping Community Facilities District No. 98-04 (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; 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 that was not included within the boundaries of the CFD at the time of formation. Parcels are required to annex to the CFD 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, 1999 and ending June 30, 2000.

"CFD" means the Willowcreek Landscaping Community Facilities District No. 98-04 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 Residential Parcel"** means a Parcel that has a recorded final map for residential uses permitting up to 2 units per lot and the City has actually and formally accepted the landscaping improvements for that final map.

**"Eufrazia Parcel"** means the Parcel currently identified as 274-0030-036, and its successor that contains the Eufrazia home. After the final map containing this Parcel is recorded, this Parcel will continue to be classified as Undeveloped until the deed is transferred to a different owner. After the deed is transferred to a different owner that Parcel will be classified as a Developed Residential Parcel, the same as the other units in the final map containing the Eufrazia Parcel.

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

**"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 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.

**"Multi-Family Parcel"** means a parcel with more than 2 attached dwelling units.

**"Non-Residential Parcel"** means a parcel with land uses other than residential dwelling units.

**"Parcel"** means any 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 or is intended to be publicly owned 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.

**"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 Developed Residential 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), (ii) multi-family Parcels, (iii) non-residential Parcels, and (iv) Undeveloped Parcels.

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

### 3. Duration of the Special Tax

Parcels in the CFD will remain subject to the special 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 each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;

B. **Assignment of Maximum Annual Special Tax.** Attachment 1 shows the Base Year Maximum Special Tax rates for Taxable Parcels. 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 Public Parcel is not needed for public use and is converted to a Developed Residential Parcel, it shall become subject to the Special Tax according to the 4.A and 4.B above.

### 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. Compute 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 Taxable Parcel at 100% of its Maximum Annual Special Tax.
  - If revenues are greater than the Annual Costs, the tax is reduced proportionately against Taxable Parcels 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. Appeals**

Any taxpayer that feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City to appeal 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 Willowcreek Landscaping CFD 98-04**  
**Maximum Special Tax Rates for Base Year 1999-00 (1)**

	When Tax Applies	Base Year Maximum Special Tax Rate	Special Tax Calculated Per
Developed Residential Parcels	Recorded final small lot map and subdivision landscaping actually and formally accepted by City.	(1)  \$75	Unit/Lot

(1) Following the Base Year 1999-00, the Maximum Special Tax Rates will escalate annually based upon the Consumer Price Index (CPI) (prior year annual average, San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

B-5

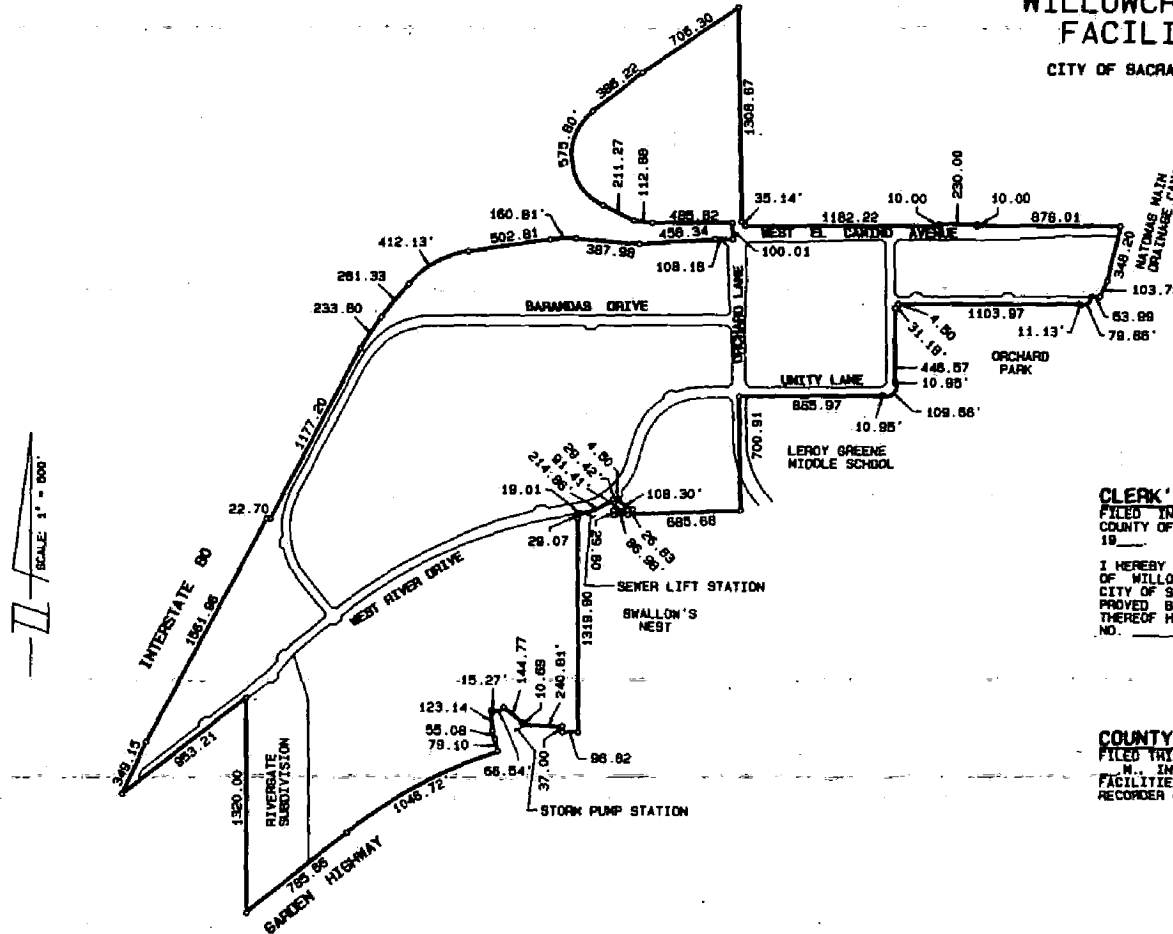
EXHIBIT C:  
BOUNDARY MAP

PROPOSED BOUNDARIES OF  
**WILLOWCREEK LANDSCAPING COMMUNITY  
 FACILITIES DISTRICT NO. 98-04**

CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SCALE: 1"=500' 1998

The **Spink Corporation**  
 Sheet 1 of 1 Sheets



**CLERK'S FILING STATEMENT AND MAP CERTIFICATE**

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SACRAMENTO,  
 COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_  
 19\_\_

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES  
 OF WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04,  
 CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA WAS AP-  
 PROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING  
 THEREOF HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 19\_\_, BY ITS RESOLUTION  
 NO. \_\_\_\_\_

\_\_\_\_\_  
 VALARIE BURTONS  
 CITY CLERK, CITY OF SACRAMENTO

**COUNTY RECORDER'S FILING STATEMENT**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 19\_\_ AT THE HOUR OF \_\_\_\_\_ O'CLOCK  
 P. M. IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT, DISTRICTS 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, COUNTY

BY \_\_\_\_\_

**LEGEND:**  
 DISTRICT BOUNDARY - - - - -

**Exhibit C**  
**Boundaries of CFD 98-04**

CITY OF SACRAMENTO

AFFIDAVIT OF DELIVERY OF BALLOTS  
FOR THE SPECIAL MAILED-BALLOT ELECTION TO BE HELD  
IN THE WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES  
DISTRICT NO. 98-04, CITY OF SACRAMENTO,  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA  
ON JANUARY 5, 1999

STATE OF CALIFORNIA        )  
  )    ss.  
COUNTY OF SACRAMENTO    )

Valerie A. Burrowes, being first duly sworn, deposes and says:

That she is now and at all times herein mentioned was the City Clerk of the City of Sacramento;

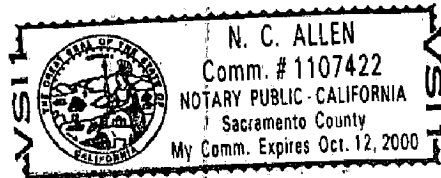
That, pursuant to Resolution No. 98-637 (the "Resolution") adopted by the City Council of the City of Sacramento on December 15, 1998, she complied with the requirements for delivering the ballots for the special mailed-ballot election to be held on January 5, 1999, in the Willowcreek Landscaping Community Facilities District No. 98-04, City of Sacramento, County of Sacramento, State of California, as set forth in Section 10 of the Resolution, by mailing or in person to each of the landowners qualified to vote at said special mailed-ballot election on 12/17, 1998. A copy of the form of the ballot is attached hereto as Exhibit A.

*Valerie A. Burrowes*  
\_\_\_\_\_  
City Clerk of the City of Sacramento

Subscribed and sworn to before me  
this 2nd day of December, 1998.

*N.C. Allen*  
\_\_\_\_\_  
NOTARY PUBLIC  
State of California

[Notarial Seal]



**CITY OF SACRAMENTO  
WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES  
DISTRICT NO. 98-04  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF JANUARY 5, 1999**

This ballot is for the use of \_\_\_\_\_, a landowner within the City of Sacramento Willowcreek Landscaping Community Facilities District No. 98-04.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast \_\_\_\_\_ votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 8:00 p.m. on Tuesday, January 5, 1999, to:

Valerie A. Burrowes, City Clerk  
City of Sacramento  
Sacramento City Hall  
915 I Street, Room 304  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Willowcreek Landscaping Community Facilities District No. 98-04 be authorized to finance landscape maintenance more fully described in Exhibit A, and shall an appropriations limit in the amount of \$105,000 per fiscal year in connection therewith be established for the a maximum rate and method of apportionment as provided in Resolution No. 98-637 adopted by the City Council on December 15, 1998, which is incorporated herein by reference, be levied to pay for the maintenance of landscaping.

Number of Votes  
**YES**

Number of Votes  
**NO**

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 199\_\_.

\_\_\_\_\_  
By: \_\_\_\_\_  
Authorized Representative

# Exhibit A

## Willowcreek Landscaping CFD No. 98-04 List of Authorized Services

The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. Notwithstanding the above, the CFD's authorized services include the following:

1. The maintenance of landscaping, irrigation facilities, soundwalls and other appurtenances, relating directly or indirectly thereto, that were made a condition of approval of a residential subdivision map.
2. The maintenance of landscaping, irrigation facilities, and other appurtenances along the Garden Highway levee, along Class 1 bike trails, along the canal and along the emergency accesses.
3. CFD formation costs and annual administration costs of the District.
4. Miscellaneous cost related to any of the items described above including planning, engineering, legal and administration.

CERTIFICATE OF CLERK  
RE WAIVER AND CONSENT

WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04  
CITY OF SACRAMENTO  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

Valerie A. Burrowes, being first duly sworn, deposes and says:

That she is now and at all times herein mentioned was the City Clerk of the City of Sacramento;

That she has examined the Certificate Relative to Voters filed in the proceedings on 12/15/98, 1998, and in particular the list of landowner voters within Willocreek Landscaping Community Facilities District No. 98-04, City of Sacramento, County of Sacramento, State of California ("the Community Facilities District");

That she has received, and now has in her possession as a permanent part of the City's record of this special mailed-ballot election, waivers, in the form attached hereto as Exhibit A executed by all of the landowners listed on the attachment to the Certificate Relative to Voters, and in each case where a representative is acting for the property owner, she has in her possession written evidence of the authority of that representative to act for the owner; and

That she makes this Certification on 12/22, 1998.

Valerie A. Burrowes

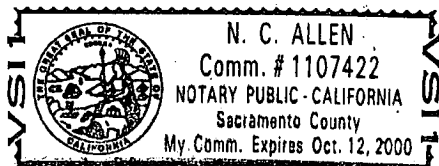
City Clerk of the City of Sacramento

Subscribed and sworn to before me  
this 22nd day of December, 1998.

N. C. Allen

NOTARY PUBLIC  
State of California

[Notarial Seal]



**EXHIBIT A**

**WAIVER AND CONSENT OF LANDOWNERS  
WITHIN THE PROPOSED WILLOWCREEK LANDSCAPING  
COMMUNITY FACILITIES DISTRICT NO. 98-04  
SHORTENING TIME PERIODS AND WAIVING VARIOUS  
OTHER REQUIREMENTS**

The undersigned is the owner (or the authorized representative of the owner) of certain real property in the City of Sacramento that is designated on the current (Fiscal year 1998-99) assessment roll of the County of Sacramento as the Assessor's Parcel Number indicated next to the undersigned's signature hereto, which real property is located in the proposed Willowcreek Landscaping Community Facilities District ("District"), as the District boundaries are set forth on the map entitled "Boundaries of Willowcreek Landscaping Community Facilities District No. 98-04, City of Sacramento, County of Sacramento, State of California," designated Exhibit A attached hereto and incorporated herein by this reference, and in such capacity the undersigned is legally entitled and authorized to cast the ballots for the above-referenced owner in the mailed ballot election to be conducted within the District to determine, among other things, whether the land owned by the above-referenced owner shall be subject to the levy of a special tax by the District.

The undersigned hereby waives: (i) any and all minimum time requirements relative to such election pursuant to Section 53326(a) of the California Government Code; (ii) the preparation and distribution of an impartial analysis of the ballot measure to be submitted at such election, as well as arguments and rebuttal arguments in favor of or against such ballot measure; and (iii) the timing requirements regarding the mailing of ballots to the qualified electors within the District pursuant to Section 4101 of the California Elections Code.

The undersigned hereby further agrees that the election is being expedited, pursuant to this waiver and consent, at the particular instance and request of the

above-referenced owner.

Dated:

Owner or authorized representative:

\_\_\_\_\_

Assessor Parcel No.(s):

By: \_\_\_\_\_

\_\_\_\_\_

Its: \_\_\_\_\_

\_\_\_\_\_