

**APPROVED**  
BY THE CITY COUNCIL

**FEB 9 1999**

OFFICE OF THE  
CITY CLERK



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**CITY OF SACRAMENTO**  
CALIFORNIA

DEPARTMENT OF  
PUBLIC WORKS

TECHNICAL SERVICES DIVISION

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

January 25, 1999

0199-003

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City Council  
Sacramento, California

Honorable Members in Session:

**SUBJECT: WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT (CFD)  
NO. 98-04 - ORDINANCE LEVYING A SPECIAL TAX FOR FISCAL TAX YEAR  
1999/00**

**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 adopt the attached ordinance to levy a special tax on property in the Willowcreek Landscaping CFD No. 98-04.

**CONTACT PERSON:**

Ron Wicky, Special Districts Analyst, 264-5628

**SUMMARY:**

The Willowcreek Landscaping CFD formation process was completed on January 19, 1999. The special tax levy for fy 1999/00 and all subsequent years of the CFD will pay for authorized landscape maintenance services.

**BACKGROUND:**

On December 15, 1998, City Council approved the formation of the Willowcreek Landscaping CFD No. 98-04 and completed the process on January 19, 1999, by approving the results of

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Willowcreek Landscaping CFD No. 98-04  
January 25, 1999

the special election. As development proceeds in the Willowcreek area, residential subdivisions will be 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 Willowcreek Landscaping CFD will provide a funding mechanism to maintain these landscaped areas.

Adoption of this ordinance will allow staff to bill developed residential properties and collect funds necessary to maintain the landscaped area adjacent to the subdivision.

**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 adopting this ordinance 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 the 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

January 25, 1999



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**ORDINANCE NO. 99-003**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

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

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE  
PROPERTY TAX YEAR 1999-2000 AND FOLLOWING TAX YEARS  
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO  
WILLOWCREEK LANDSCAPING COMMUNITY  
FACILITIES DISTRICT NO. 98-04 FOR LANDSCAPE 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 Willowcreek Landscaping Community Facilities District No. 98-04 ("District") (Resolution 98-637 adopted by this Council on December 15, 1998), a special tax is hereby levied on all taxable parcels within the City of Sacramento Willowcreek Landscaping Community Facilities District No. 98-04 for the 1999-2000 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. 98-637 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. 98-637 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 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.

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**FOR CITY CLERK USE ONLY**

ORDINANCE NO. \_\_\_\_\_

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

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.

Taxpayers who have requested changes or corrections of the special tax pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax and who are not satisfied with the decision of the Director (whether the Director simply disagrees with the taxpayer or feels the Department of Public Works is not authorized to consider the change requested) may appeal to the Council. The appeal must be in writing and fully explain the grounds of appeal. Appeals must be based solely on the correction of mistakes in the levy based upon the status of the property. No other appeals will be allowed. The Director shall schedule the appeal for consideration within a reasonable time at a Council meeting.

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 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 \_\_\_\_\_, 1999.

**DATE PASSED FOR PUBLICATION:**

**DATE ENACTED:**

**DATE EFFECTIVE:**

**ATTEST:**

\_\_\_\_\_  
**MAYOR**

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

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ORDINANCE NO. \_\_\_\_\_

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