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DEVELOPMENT SERVICES
DEPARTMENT

DEVELOPMENT ENGINEERING
AND FINANCE

CITY OF SACRAMENTO
CALIFORNIA

Special Districts
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December 21, 2004

City Council
Sacramento, California

Honorable Members in Session:

**SUBJECT: ANNEXATION # 9 TO THE NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02 – ORDINANCE TO LEVY A
SPECIAL TAX**

LOCATION AND COUNCIL DISTRICT:

The Neighborhood Park Maintenance Community Facilities District (CFD) No. 2002-02 is located Citywide. Annexation No. 9 will include 10 separate areas located in Council Districts 1, 2, 3, 6 & 8 (see Attachment "A").

RECOMMENDATION:

This report recommends that City Council:

- Adopt the attached ordinance levying a special tax.

CONTACT PERSONS: Ron Wicky, Program Specialist, 808-5628
Bob Fleming, Parks & Tree Services Manager, 433-6301

FOR COUNCIL MEETING OF: January 18, 2005

SUMMARY:

This CFD annexation has completed the resolution of intention, public hearing and election phases of the formation proceedings. This council report and resolution complete the formation process by reciting the results of the mail ballot election.

The proposed ordinance is recommended for approval of publication of title, pursuant to City Charter, Article III, Section 32.

COMMITTEE/COMMISSION ACTION:

None.

BACKGROUND INFORMATION:

On June 25, 2002, City Council approved formation of the Neighborhood Park Maintenance CFD. This CFD provides a funding mechanism to help the Parks and Recreation Department maintain neighborhood parks. This annexation, as well as future annexations, will consist of new residential development throughout the City. The development projects for this annexation are listed as follows:

- Parcel maps on 240 Haggin Ave., 1638 Rosalind, 4416 Austin St., 52nd & J St., 4901 T St., & Carriage Ln.
- Subdivision Maps of Riverbend, Lemon Acres, Mulder Estates & College Square

The above projects comprise 1,080 units, bringing the total to 12,334 residential units.

FINANCIAL CONSIDERATIONS:

The Neighborhood Park Maintenance CFD has been structured to reduce reliance on the general fund for neighborhood park maintenance and to preserve the level of maintenance in the parks system.

It is projected that revenues from this CFD will provide approximately 65-70% of the cost associated with maintaining new neighborhood parks for those areas that annex into the District. The balance of costs will be borne by the Citywide Landscape and Lighting District and other City funds.

The maximum annual special tax rates levied on new residential properties for FY 2004/05 are \$49.45 per single family parcel and \$28.85 per multi family unit. The FY 2005/06 special tax will be adjusted with an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

ENVIRONMENTAL CONSIDERATIONS:

Under California Environmental Quality Act (CEQA) Guidelines, administration and annexation into a CFD does not constitute a project and therefore is exempt from review.

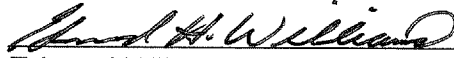
POLICY CONSIDERATIONS:

The procedures under which this CFD annexation 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". Annexation into the Neighborhood Park Maintenance CFD is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

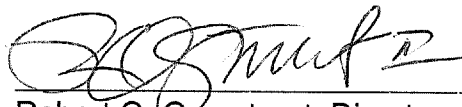
ESBD CONSIDERATIONS:

None. No goods or services are being purchased.

Respectfully submitted and approved:

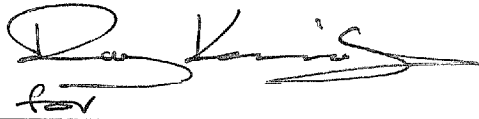


Edward Williams, Interim Manager
Development Engineering and Finance



Robert G. Overstreet, Director
Parks and Recreation Department

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

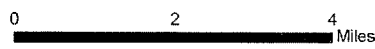
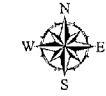
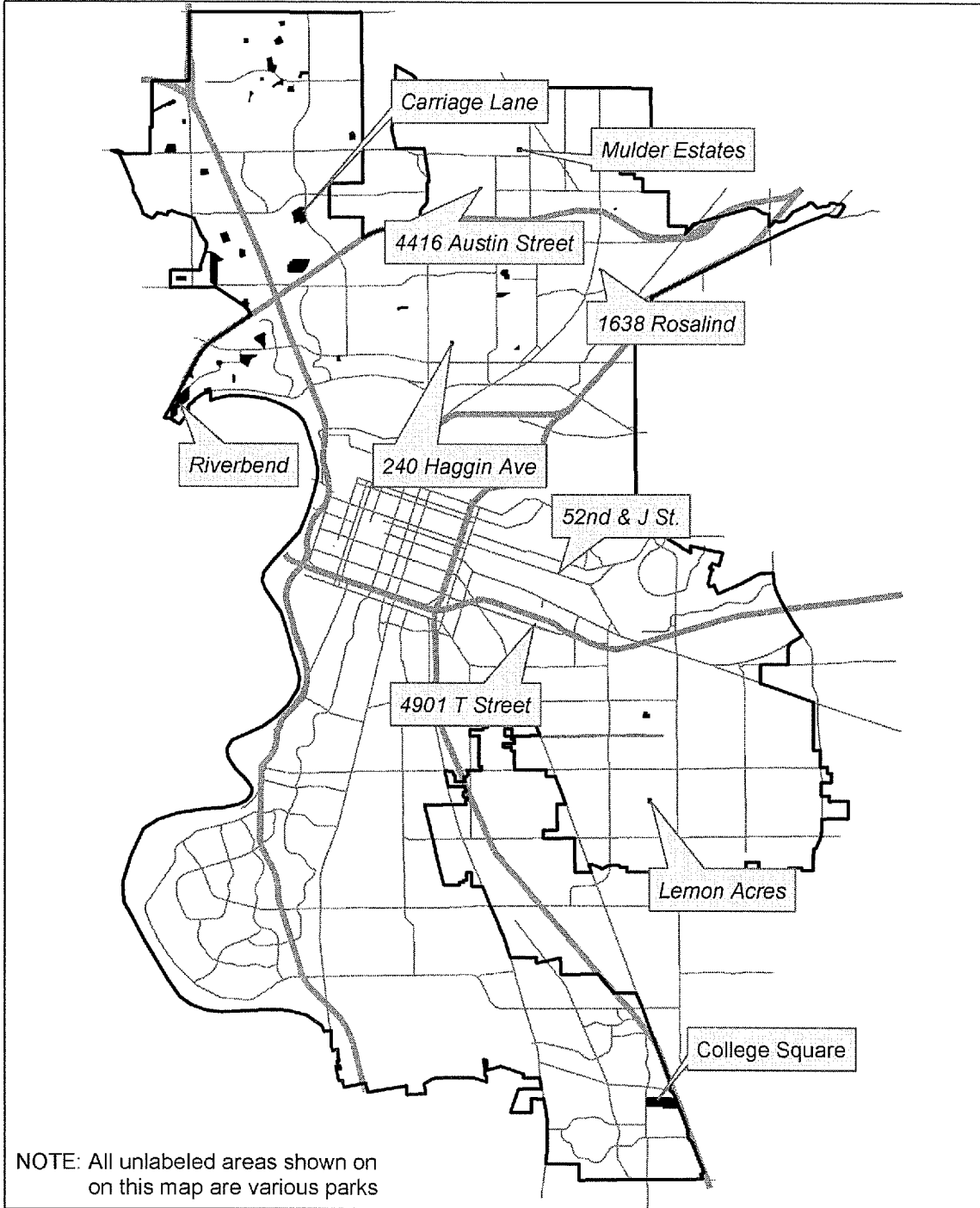
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RW/JV

ATTACHMENT A

Annexation #9 Neighborhood Park Maintenance CFD



ATTACHMENT B

ANNEXATION #9 TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT (CFD) NO. 2000-02 SCHEDULE

November 4, 2004	City Council - Resolution of Intention
November 5, 2004	Mail Notice of Hearing
December 7, 2004	City Council – Hearing, Call for Special Election
December 8, 2004	Mail Ballots
December 22, 2004	Ballots Due
January 6, 2005	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
January 7, 2005	Record Notice of “Special Tax”
January 18, 2005	City Council - Adopt Ordinance to Levy Tax

ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2005-2006 AND FOLLOWING TAX YEARS
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY
FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 9, FOR
NEIGHBORHOOD PARK MAINTENANCE**

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

Pursuant to Government Code Sections 53328 and 53340, and 53339 *et seq.* and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit B to the Resolution Establishing Annexation No. 9 to the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, ("CFD No. 2002-02, Annexation No. 9") (Resolution No. 2004-913 adopted by this Council on December 7, 2004), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 9 for the 2005-2006 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. 2004-913 establishing Annexation No. 9 to CFD No. 2002-02), 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. 2004-913 and Sections 53339 *et seq.* and 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

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DATE ADOPTED: _____

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

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

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

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

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

This ordinance shall take effect and be in force immediately as a tax measure. The title of this ordinance shall be published at least once in a newspaper of general 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

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DATE ADOPTED: _____

this ordinance was published in _____, a newspaper of general circulation published in the City of Sacramento on _____, 2005.

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

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