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**DEPARTMENT OF
PUBLIC WORKS**

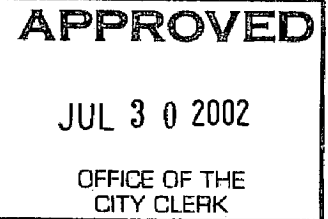
DEVELOPMENT SERVICES
DIVISION

CITY OF SACRAMENTO
CALIFORNIA

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

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

July 8, 2002



City Council
Sacramento, California

Honorable Members in Session:

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

LOCATION AND COUNCIL DISTRICT:

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

RECOMMENDATION:

This report recommends that City Council approve the attached Ordinance to levy a special tax. (See Exhibit B)

CONTACT PERSON:

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

FOR COUNCIL MEETING OF: July 30, 2002

SUMMARY:

This CFD was completed on July 18, 2002. The special tax levy will pay for authorized park maintenance services for all years.

COMMITTEE/COMMISSION ACTION:

None.

BACKGROUND INFORMATION:

On July 18, 2002, City Council completed the formation process for this CFD.

On December 11, 2001 Parks and Recreation staff held a workshop for City Council on park maintenance services and funding. The staff report indicated that to maintain the current level of park maintenance for parks in newly developing areas, it will be necessary to revise how the park system is managed. One aspect is development of a special district in new development areas to finance neighborhood park maintenance. Currently, neighborhood parks are primarily funded by the general fund, along with funding from the Citywide Landscape & Lighting District.

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

FINANCIAL CONSIDERATIONS:

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

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

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

City Council
Citywide Neighborhood Park Maintenance CFD
July 8, 2002

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

ENVIRONMENTAL CONSIDERATIONS:

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

POLICY CONSIDERATIONS:

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

ESBD CONSIDERATIONS:

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

Respectfully submitted,

For Edward H. Williams
Gary Alm, Manager
Development Services

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

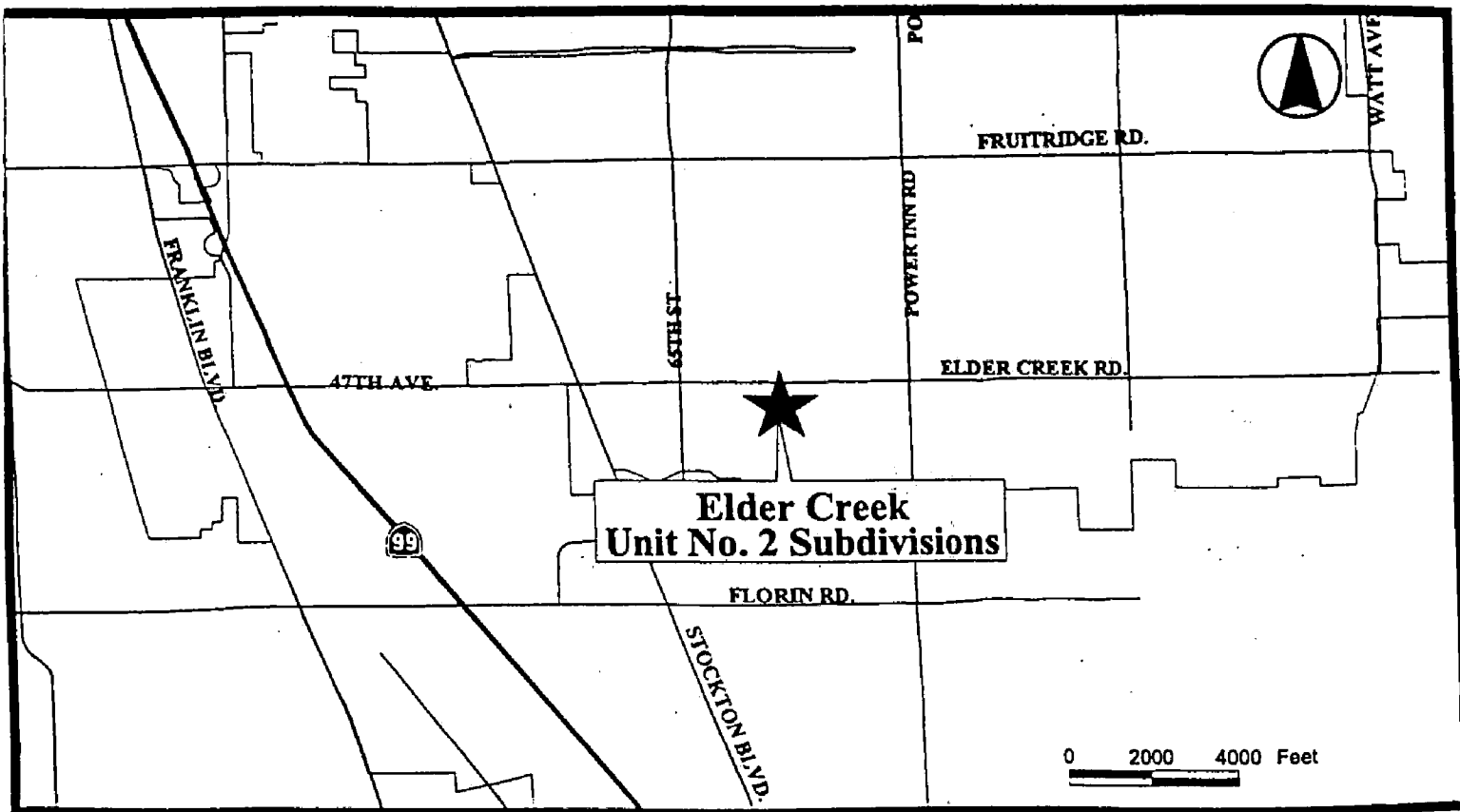
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



Michael Kashiwagi
Director of Public Works

EXHIBIT A

Neighborhood Park Maintenance Community Facilities District No. 2002-02



-  City Boundary
-  Water



SA:\GIS\ad\GIS\SpecialDistrict\Maps\NParkMaint\Apr 2002\Map 2002-02.mxd

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

May 21, 2002	City Council - Resolution of Intention
May 22, 2002	Mail Notice of Hearing
June 25, 2002	City Council - Hearing, Call for Special Election
June 26, 2002	Mail Ballots (Waiver of 90-day period)
July 3, 2002	Ballots Due
July 18, 2002	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
July 19, 2002	Record Notice of Special Tax
July 30, 2002	City Council - Adopt Ordinance to Levy Tax



ORDINANCE NO. 2002-026

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

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

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

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

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

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

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

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

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

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

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

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

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

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7

ORDINANCE NO. _____

DATE ADOPTED: _____

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 _____, 2002.

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

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8

ORDINANCE NO. _____

DATE ADOPTED: _____

Therefore, the CFD is being proposed to fund approximately 75 percent of the cost of maintaining neighborhood parks serving new development. The remaining cost is assumed to be covered by the existing citywide Lighting and Landscaping District or other funding sources to be determined.

Of the 5.0 park acre standard per 1,000 population, 2.5 acres are to be designated as neighborhood and the remaining 2.5 acres are to be designated as community. The CFD will fund a portion of the maintenance costs for neighborhood parks, but no similar funding source has been identified for community parks at this time.

PARK MAINTENANCE COSTS AND COST ALLOCATION

Based on a survey of park maintenance costs funded through CFDs in jurisdictions within the Sacramento region, the cost to maintain a neighborhood park acre ranged from \$7,000 to \$9,500. In the City of Sacramento the cost to maintain a park was \$7,500 per acre in 1984 (excluding water and electric costs), which would be approximately \$12,000 in 2002 dollars. However, actual expenditures in 2000 averaged \$4,800 per acre for park maintenance in the City (excluding water and electric costs).

Expenditures have decreased in large part because the City of Sacramento is expending approximately the same amount of funding over a larger pool of parks (since 1984, park acreage increased by 311 acres but the number of full time employee equivalents has remained static over the same time period.) As a result, the City has had to reduce park maintenance operations so that only core maintenance tasks are performed. Core responsibilities include mowing, irrigation, "policing", and waste pick-up and removal. Policing includes observing the park for safety hazards, litter, vandalism, and taking appropriate action.

Some cost savings have been achieved over the years and this does account for some of the reduction in the average maintenance costs between 1984 and 2001. However, it is estimated that the average cost to maintain parks is closer to \$8,000 per acre at a reasonable land comparison, rather than the budgeted \$4,800 per acre actually, particularly when water and electricity costs are factored in as well as maintenance of bikeways and open space areas. Therefore, the cost estimate used for estimating costs relative to CFD 2002-02 was \$8,000 per acre.

Of the \$8,000 per acre, 75 percent, or \$6,000, will be funded by special tax revenues. The remaining 25 percent in maintenance costs will in part be funded through the citywide Lighting and Landscaping Assessment District (which contributes approximately 17 percent to the park's maintenance budget citywide) and other sources of funding, yet to be identified.

II. ANNUAL MAINTENANCE COSTS AND MAXIMUM ANNUAL SPECIAL TAX

The CFD is being formed to fund park maintenance for neighborhood parks. The special tax will be levied on new residential development as development projects annex into the District. Only new residential development will be included in the CFD.

Over the next 14 years, the City is projected to add an additional 68,800 people as shown in **Figure 1** below. Based on a City standard of 5 acres per 1,000 population for neighborhood and community parks, this would require development of 344 additional park acres. Of this standard, 2.5 acres are allocated to neighborhood parks. Therefore, there are an estimated 172 neighborhood park acres that will be added by 2015. However, City staff currently estimates that all of this park acreage will be developed by 2006, rather than 2015.

Figure 1
 City of Sacramento
 Population Projections - 2000 to 2015

Planning Area	2000 [1]	2001 [1]	2005	2010	2015	Increase 2000-2015	Percent of Total Increase
Central City	34,999	35,345	38,340	41,584	44,828	9,829	14.3%
Land Park	34,597	34,939	34,546	34,836	35,125	528	0.8%
Pocket	47,621	48,092	47,069	47,510	47,950	329	0.5%
South Sacramento	69,703	70,392	72,760	76,650	80,540	10,837	15.8%
East Broadway	45,993	46,448	45,771	45,937	46,103	110	0.2%
East Sacramento	33,782	34,116	33,900	33,992	34,083	300	0.4%
Arden Arcade	11,397	11,509	11,311	11,412	11,512	115	0.2%
North Sacramento	51,248	51,755	51,619	53,139	54,658	3,410	5.0%
South Natomas	36,632	36,994	36,840	36,936	37,032	400	0.6%
North Natomas	5,698	5,755	17,128	28,964	40,800	35,102	51.0%
Airport/Meadowview	35,330	35,679	37,854	40,523	43,192	7,862	11.4%
Total	407,018	411,042	427,139	451,481	475,822	68,804	100.0%

population

Source: City of Sacramento, Population and Housing Data, June 1999 adjusted by EPS, 2002.

[1] For the years 2000 and 2001, population for each individual planning area is projected as a pro rata amount. These projections are based on 1998 plan area population compared to 1998 total population. Total population for the year 2000 is based on actual 2000 Census data. All other population data is projected.

Other than an existing Lighting and Landscaping District, which covers only a small portion of park maintenance costs, there are no City funds earmarked to fund maintenance for the additional park acres.

I. INTRODUCTION

BACKGROUND

Over the next 14 years, the City will add an estimated 344 park acres based on projected population growth and a City standard of 5 park acres per 1,000 population for neighborhood and community parks. Of this standard, 2.5 acres are allocated to neighborhood parks. Therefore, there are an estimated 172 neighborhood park acres that will be added by 2015. City Staff currently estimates that all of this park acreage will be developed by 2006.

Other than an existing Citywide Lighting & Landscaping District, which covers approximately 17 percent of total citywide park maintenance costs, there are no City funds available to fund maintenance for the additional park acres.

On June 25, 2002, the City of Sacramento approved formation of a Community Facilities District that will fund, in part, the maintenance of neighborhood park acres. Only new development within the City of Sacramento will participate in the Community Facilities District.

The District was initially formed with the Elder Creek development project in the south area on June 25, 2002. Annexation #1 added approximately 3,531 single family residences and 4,665 multi-family residences to the CFD. These residential units are spread over various development projects within the City. Annexation #2 will add approximately 267 single family units spread among the following development projects:

- Parcel maps on Azuza Street, Rush River Drive, and Main Avenue
- Subdivision Maps of Del Paso Nuevo Unit #3, Laguna Vega South, Laguna Vista, Morell Estates, and Bellview Estates

Map 1 in Exhibit C shows the proposed and existing boundaries of Neighborhood Park Maintenance CFD No. 2002-02 (the "CFD").

As new residential development continues to occur within City, these projects will also be required to annex into the CFD. Only residential land uses will be included in the CFD.

PURPOSE OF THE ANALYSIS

The purpose of this report is to present a discussion of the City of Sacramento CFD No. 2002-2 that will be used to fund the maintenance of neighborhood parks that will be needed to serve new development within the City.

This report serves as the Hearing Report required by the Mello-Roos Act. It discusses the public services and facilities to be funded, the structure of the CFD, and the Maximum Annual Special Taxes.

ORGANIZATION OF THE REPORT

Chapter II describes the annual maintenance costs and determination of the maximum annual special tax. **Chapter III** describes the structure of the proposed CFD and the Rate and Method of Apportionment of Special Tax ("Special Tax Formula").

Three exhibits are attached to this report. **Exhibit A** is the Rate and Method of Apportionment (the "Tax Formula"). **Exhibit B** is the list of authorized services to be funded by the CFD. **Exhibit C** provides the boundary map for CFD 2002-02.

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**Economic &
Planning Systems**

*Public Finance
Real Estate Economics
Regional Economics
Land Use Policy*

HEARING REPORT

CITY OF SACRAMENTO NEIGHBORHOOD PARK MAINTENANCE CFD No. 2002-2 ANNEXATION #2

Prepared for:

City of Sacramento

Prepared by:

Economic & Planning Systems, Inc.

November 26, 2002

EPS #12401

SACRAMENTO

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BERKELEY

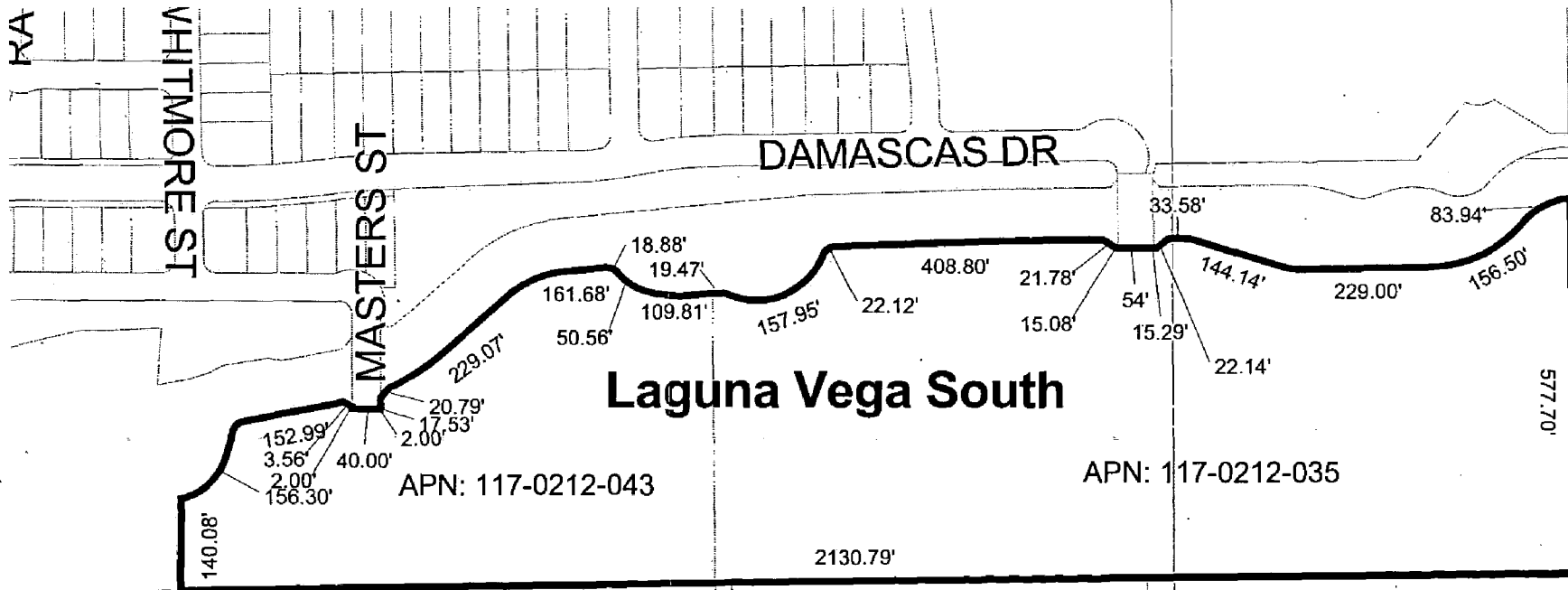
phone: 510-841-9190
fax: 510-841-9208

DENVER

phone: 303-623-3557
fax: 303-623-9049

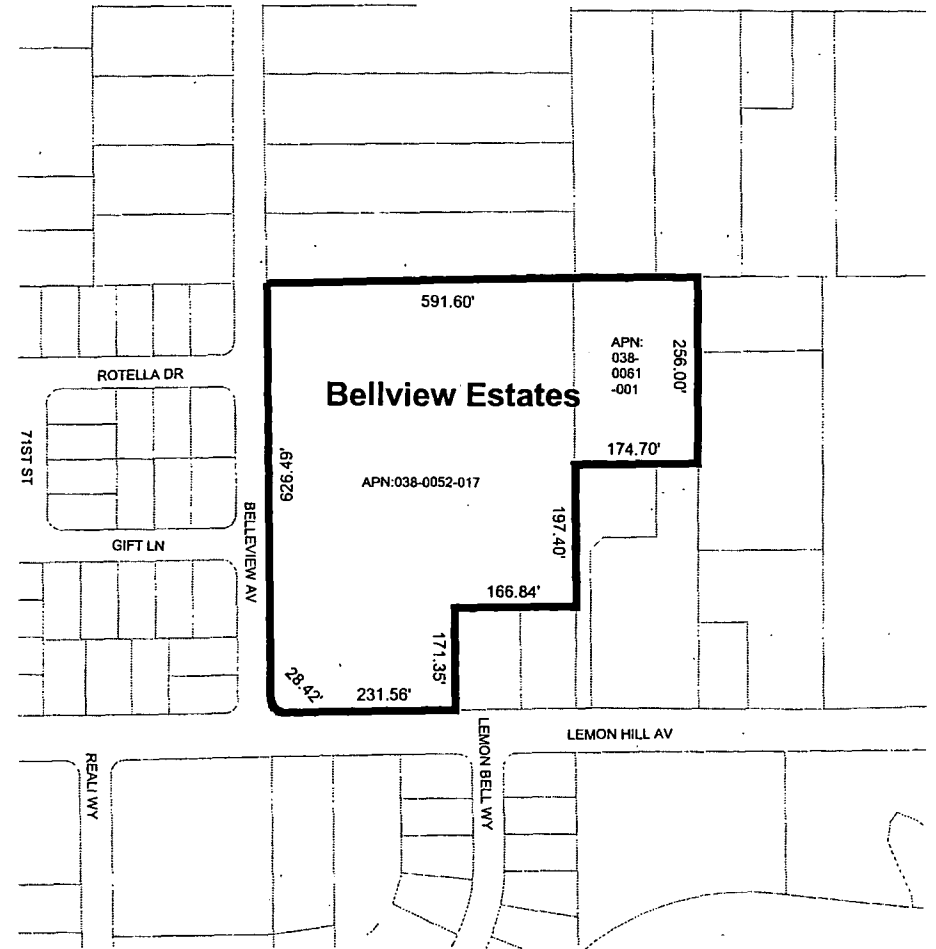
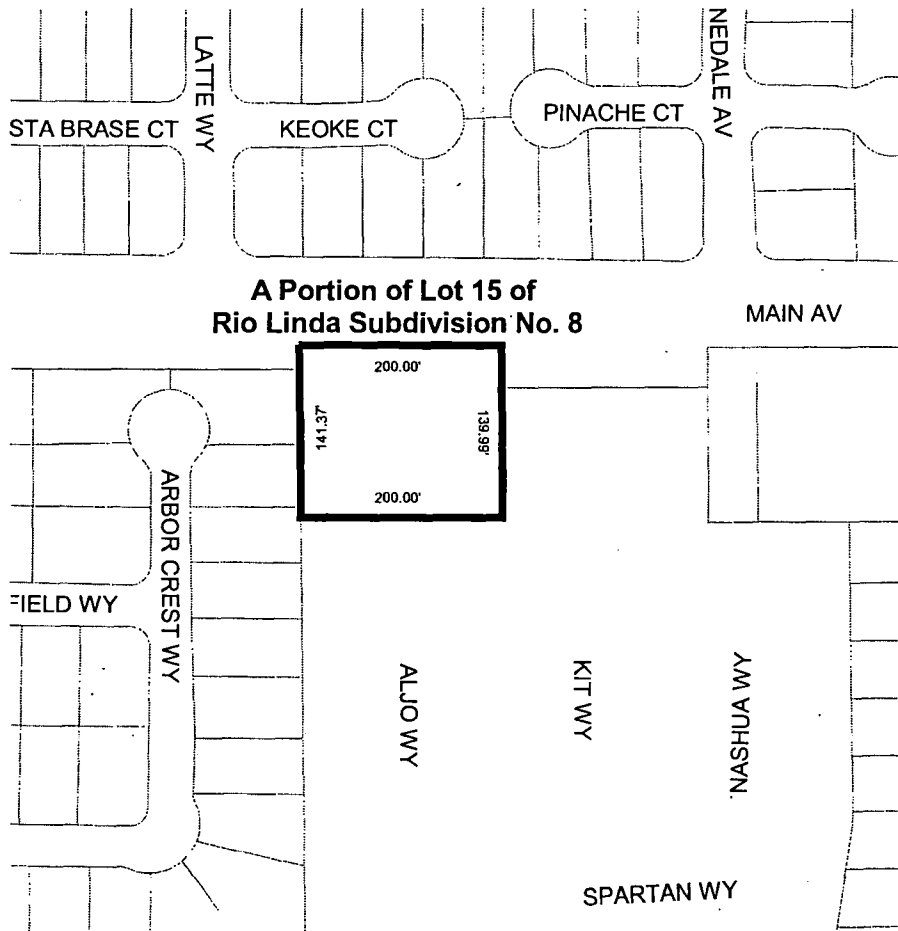
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5



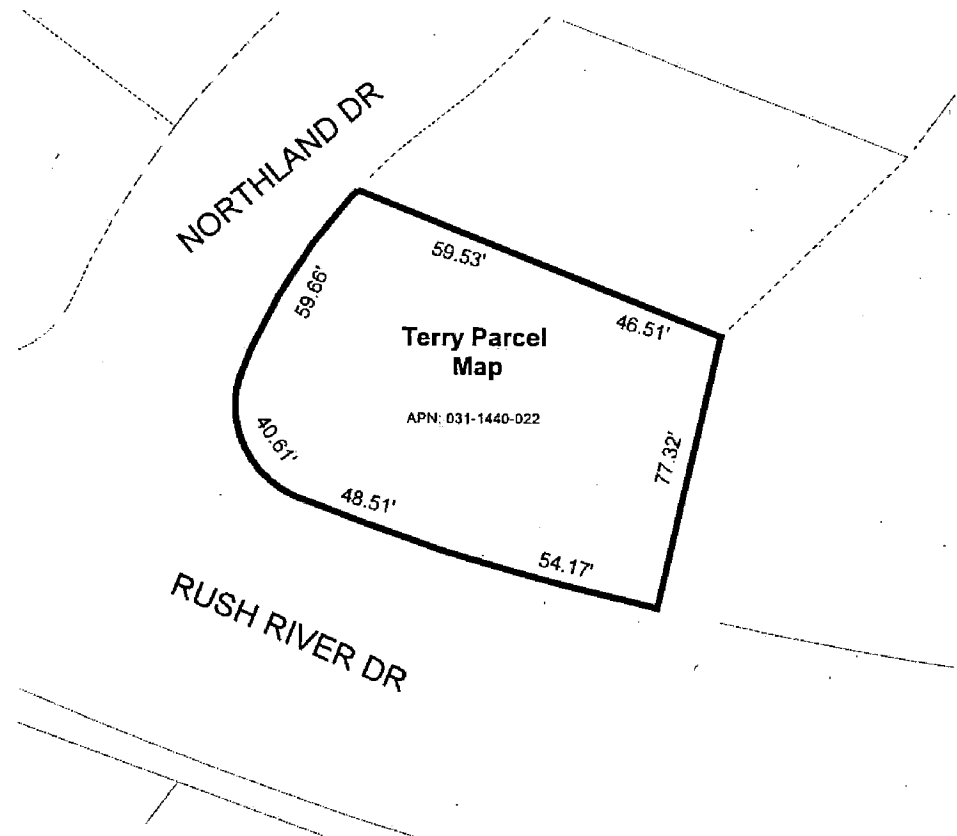
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SHEET 4 OF 5



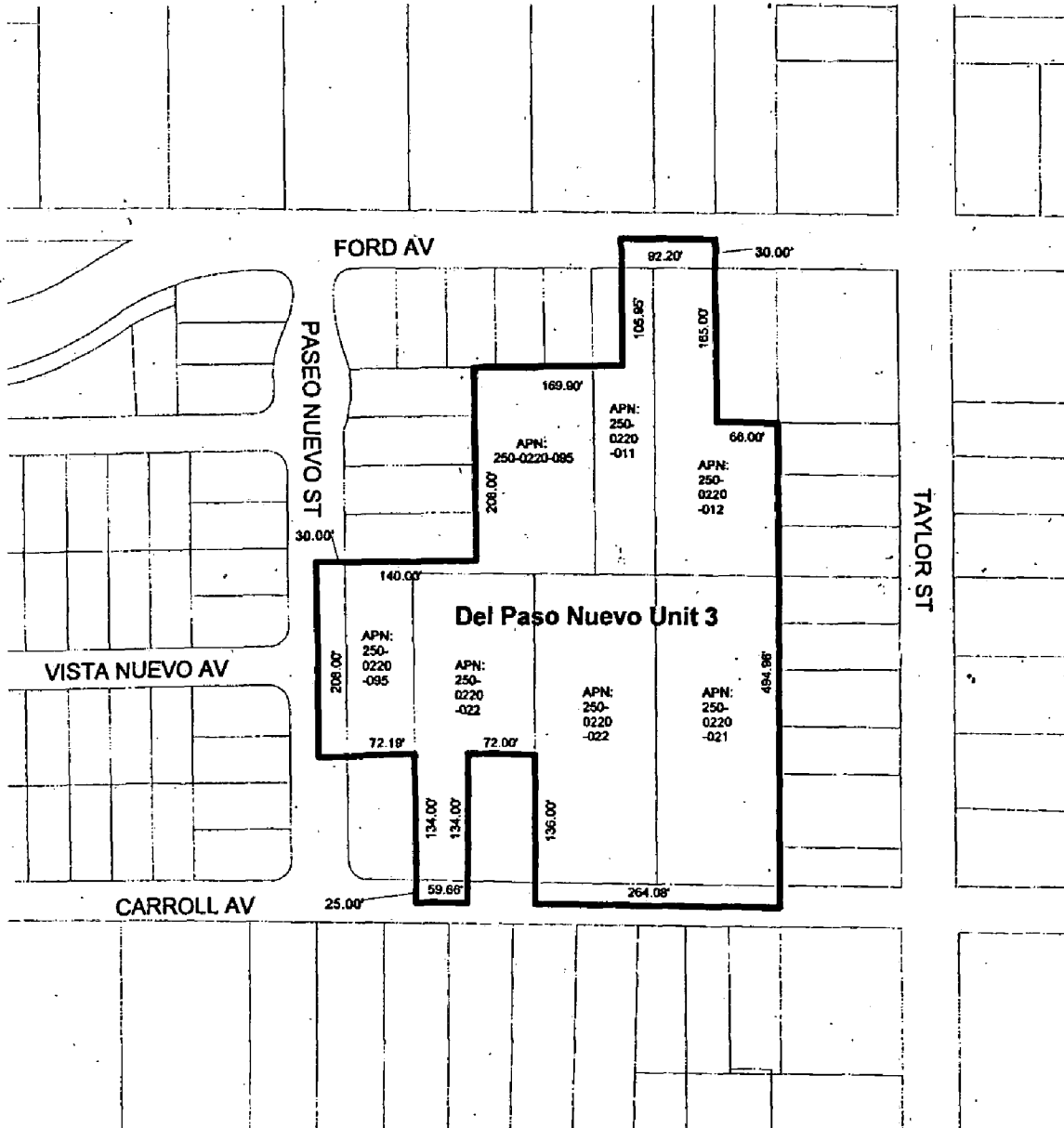
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SHEET 3 OF 5



**BOUNDARY MAP
CITY OF SACRAMENTO
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COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO.2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

SHEET 1 OF 5



CLERK'S MAP FILING STATEMENT:

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS 2ND DAY OF October, 2002

Patricia A. Sumner
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING AMENDED BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE 2ND DAY OF October, 2002, BY ITS RESOLUTION NO. 2002-702

Patricia A. Sumner
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

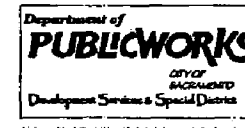
FILED THIS 2ND DAY OF October, 2002 AT THE HOUR OF 1:47 O'CLOCK P.M., IN BOOK 95 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 25, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA,

Mark Norris
COUNTY RECORDER
OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: *A. Somack*
DEPUTY

DOCUMENT NO. 200210231746

Legend	
	Boundary Line
	NPD Not Part of District



MAP FILING PAGE



Sacramento County Recording
Mark Norris, Clerk/Recorder
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Wednesday, OCT 23, 2002 1:47:02 PM
Ttl Pd \$55.00 Nbr-0001534614
KDL/24/1-5



Sacramento County Recording
Mark Norris, Clerk/Recorder
BOOK 20021023 PAGE 1746
Wednesday, OCT 23, 2002 1:48:01 PM
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KDL/24/1-1

TYPE OF MAP: SURVEY [] ASSESSMENT CEMETARY []

OWNER NAME: City of Sacramento

LEGAL DESCRIPTION: Neighborhood Park Maintenance
CFD No. 2002-02 Annexation #2
Boundary Map

RECORDING REQUESTED BY: City of Sacramento
(If cemetery map, give name of cemetery)

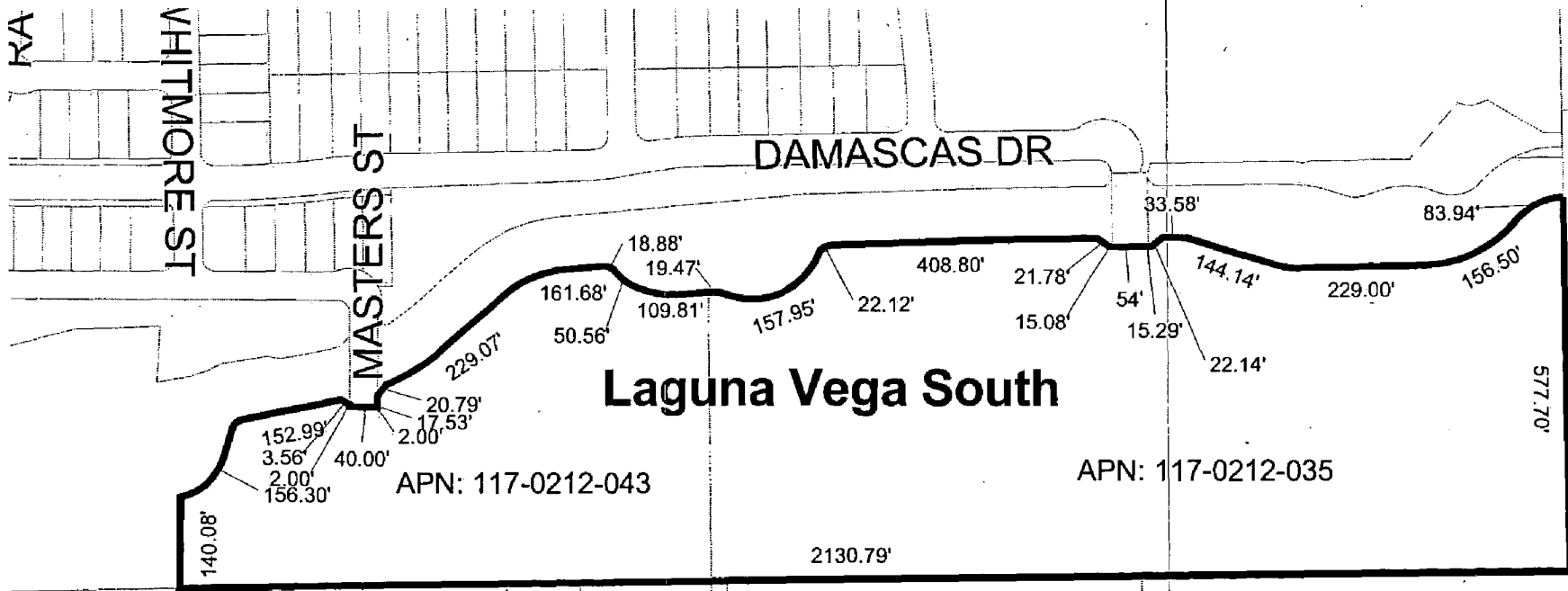
NOTIFICATION OF FILING DATA TO BE MAILED TO THE MAP PREPARER AT THE ADDRESS BELOW WHEN REQUESTED:

NOV 01 REC'D

RON WICKY, City of Sacramento
Department of Public Works
1231 "I" Street, Room 300
Sacramento, CA 95814

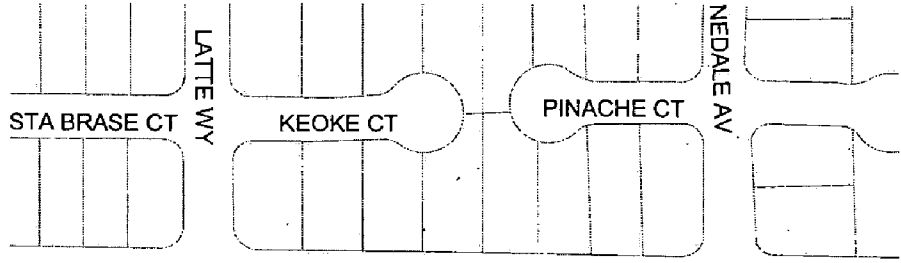
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SHEET 5 OF 5

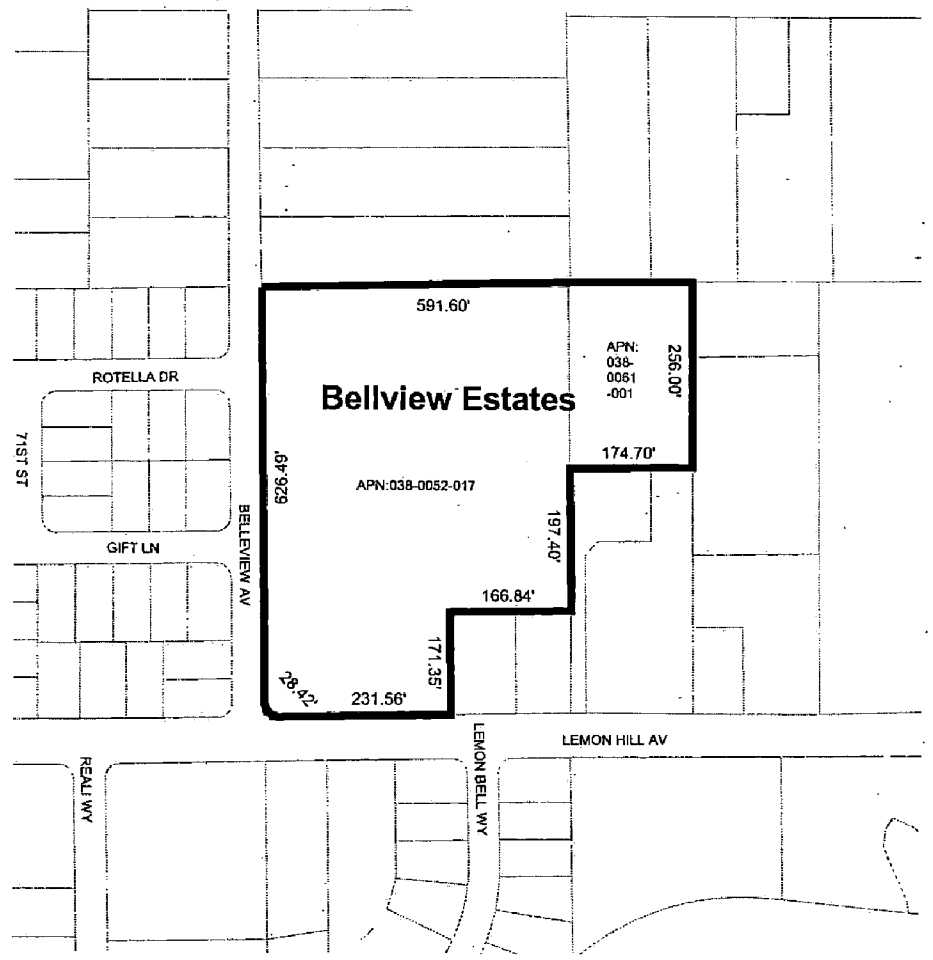
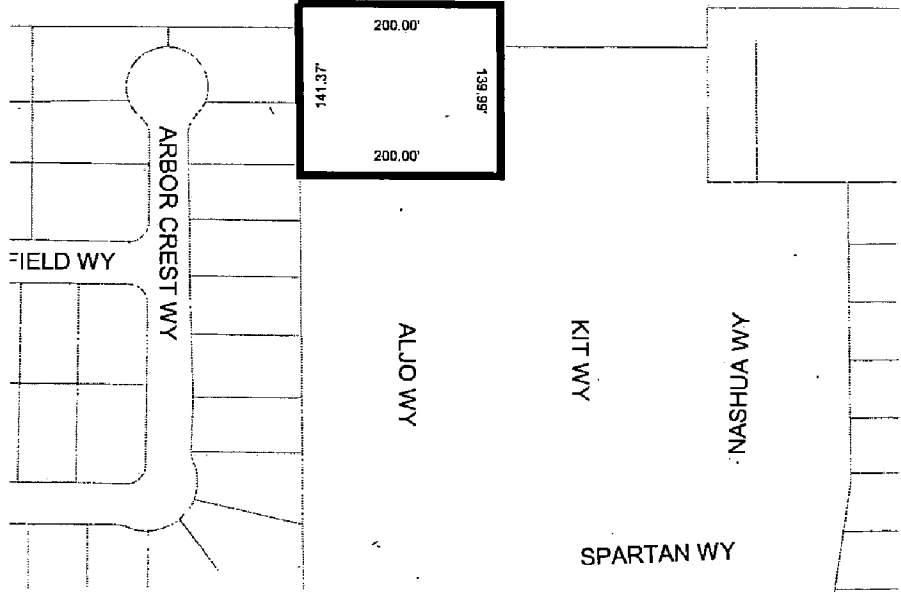


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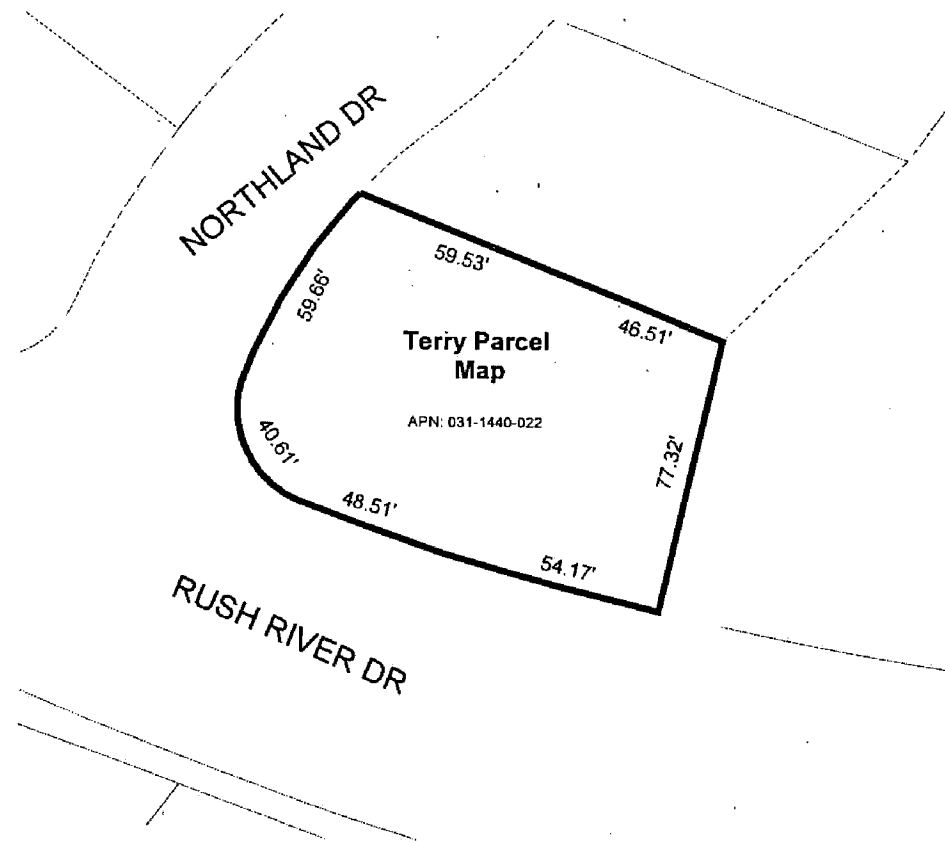
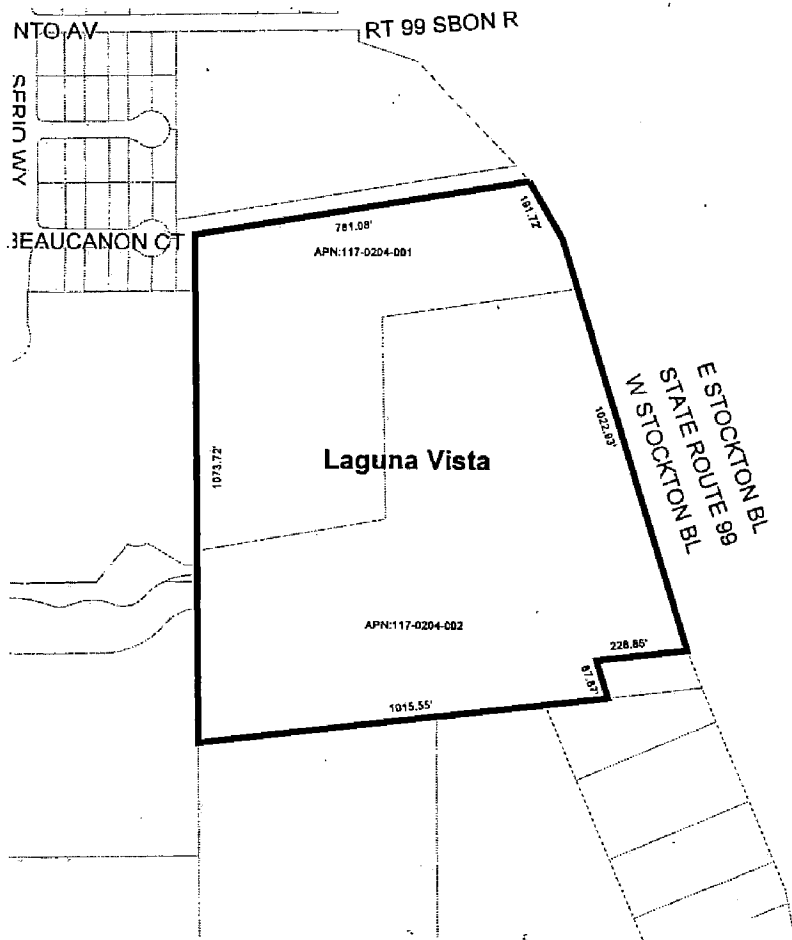


A Portion of Lot 15 of
Rio Linda Subdivision No. 8



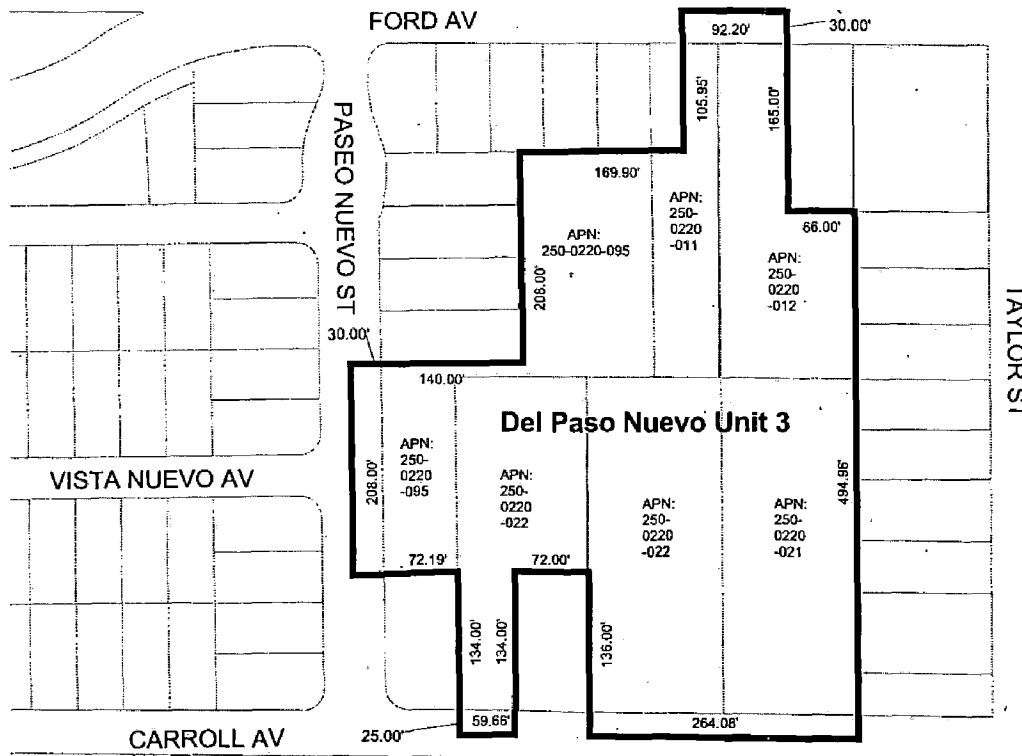
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SHEET 3 OF 5



**BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

SHEET 1 OF 5



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 ___, 2002.

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING AMENDED BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02, 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 ___, 2002, BY ITS RESOLUTION NO. _____

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

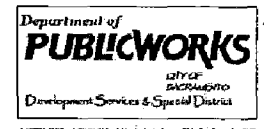
FILED THIS ___ DAY OF ___, 2002 AT THE HOUR OF ___ O'CLOCK __ M., IN BOOK ___ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ___, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA,

COUNTY RECORDER
OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: _____
DEPUTY

DOCUMENT NO. _____

Legend	
	Boundary Line
	NPD Not Part of District



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**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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 2002-03) 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 Annexation No. 2 to the Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("District"), as the District boundaries are set forth on the map entitled "Boundaries of Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2, City of Sacramento, County of Sacramento, State of California," designated Exhibit A to be 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. The undersigned specifically consents to the City inserting into the text of this document the proper annexation number, in the blank spaces where such number is indicated and attaching the above-referenced Exhibit A when that map is created.

Owner or authorized representative:
D R Horton, Inc. - Sacramento

By: _____

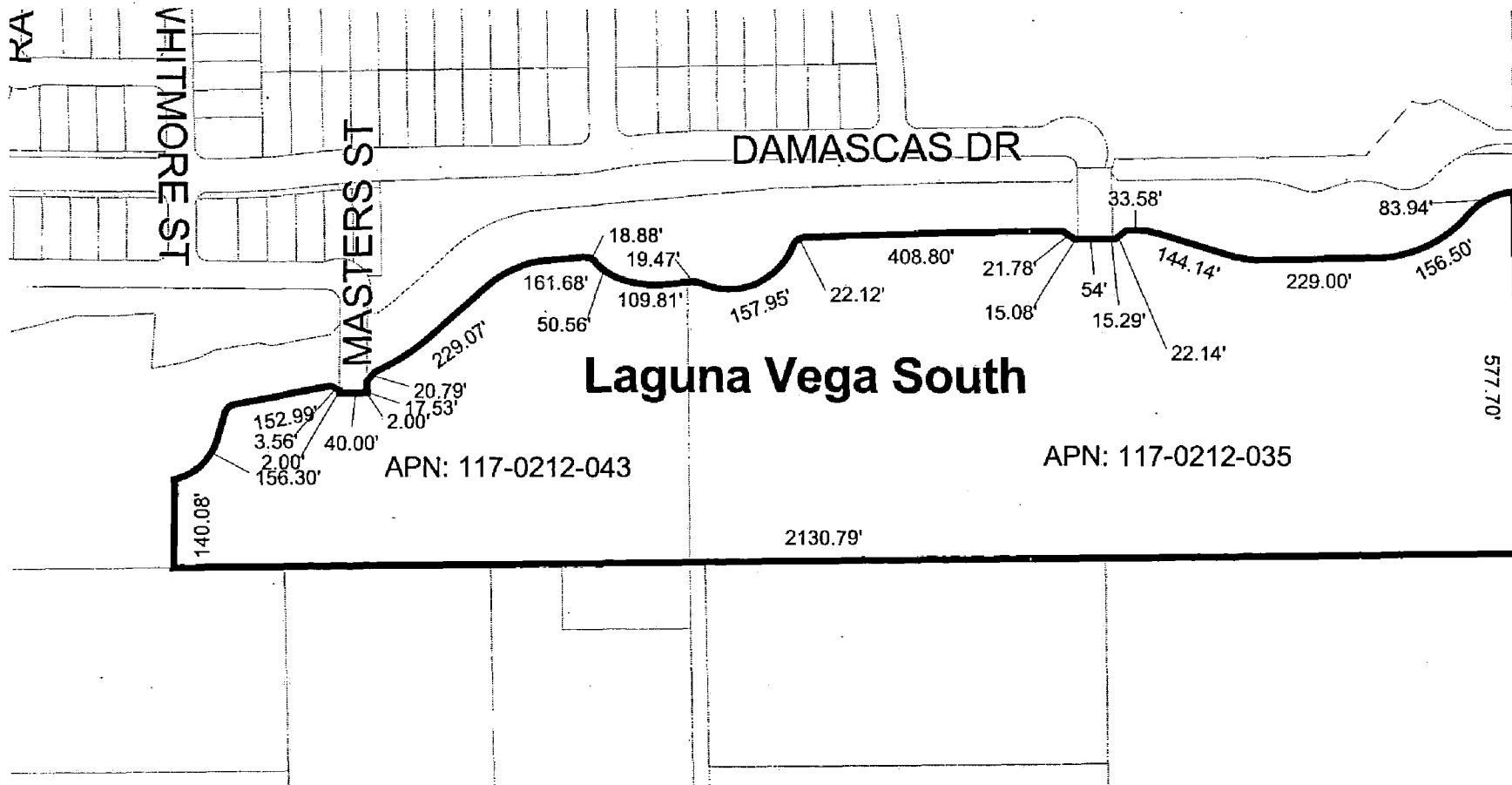
Its: DIVISION PRESIDENT

Assessor Parcel No.(s):
117-0210-035 & 117-0210-43
(Recorded Subdivision of
Laguna Vega South Lots 1-105)

Dated: October 9, 2002

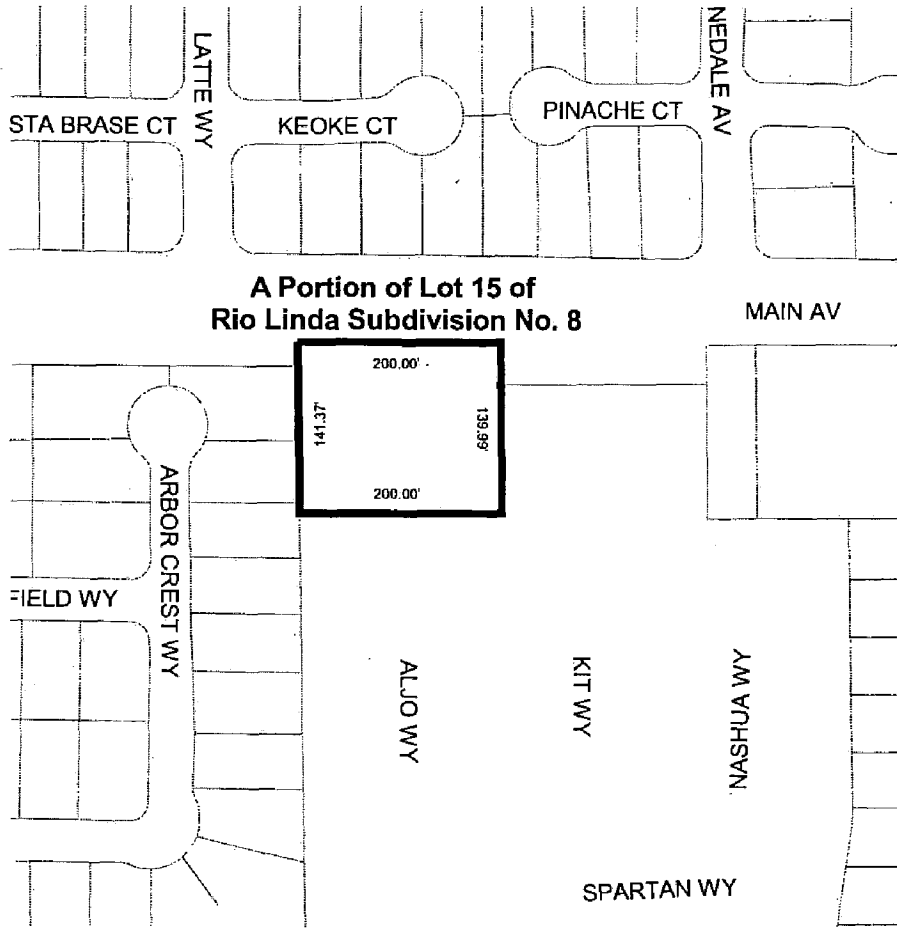
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5

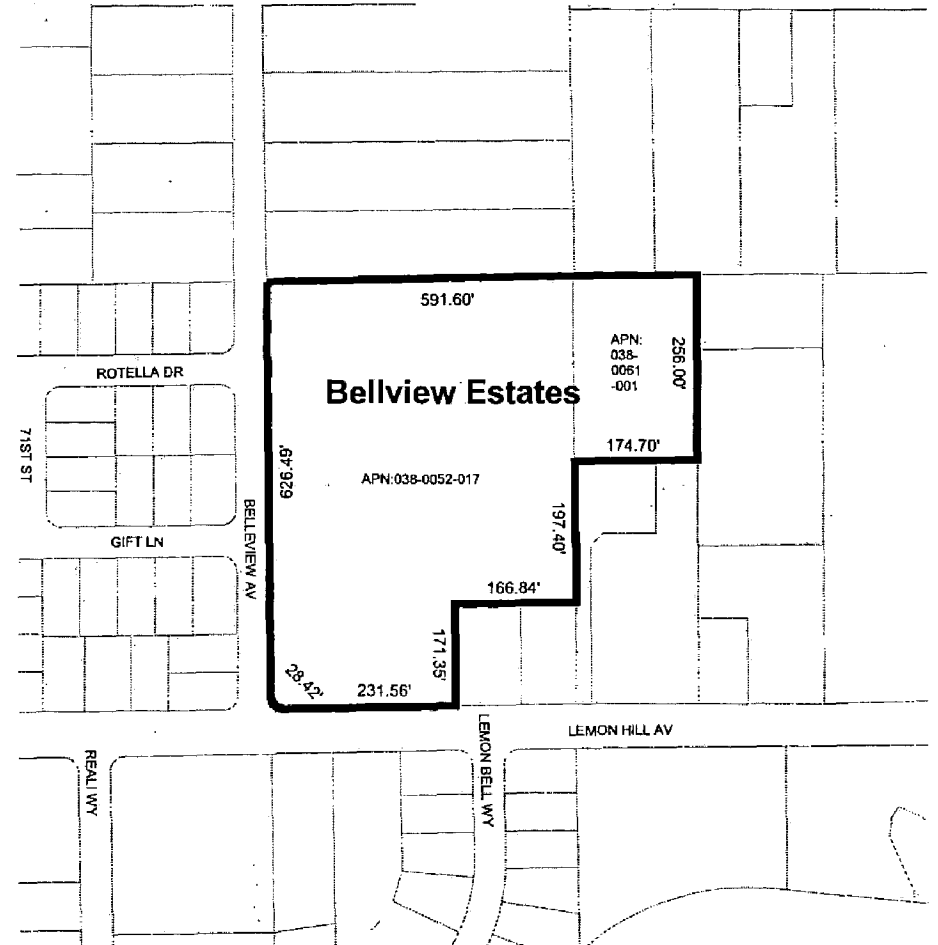


BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5



A Portion of Lot 15 of
Rio Linda Subdivision No. 8



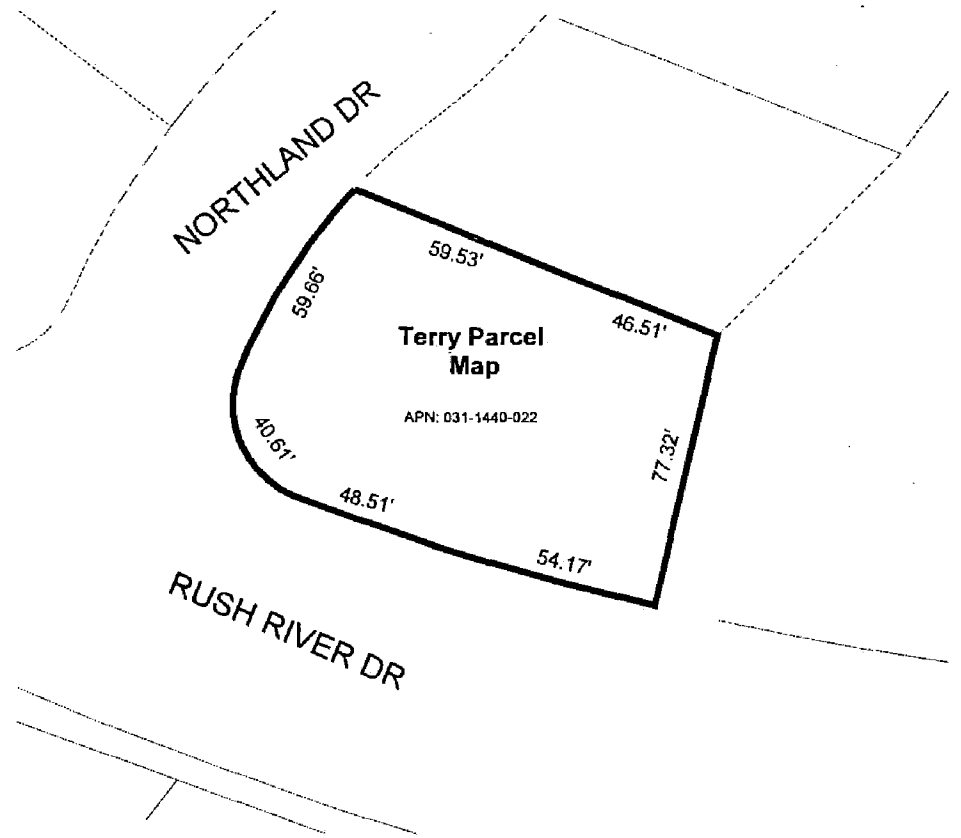
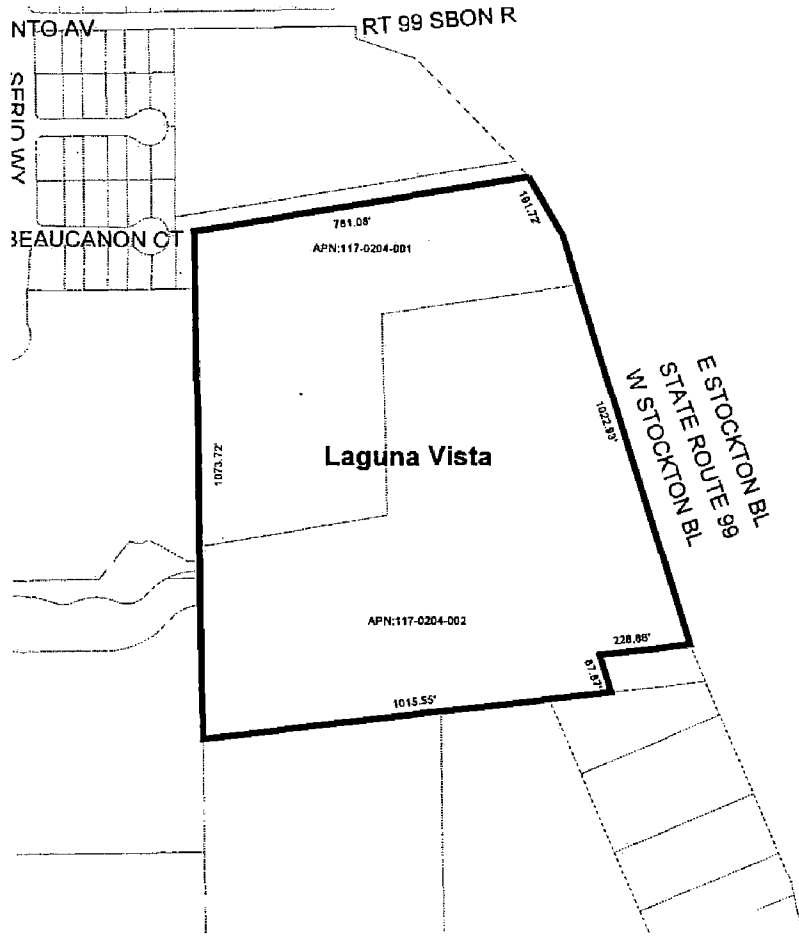
Bellview Estates

APN: 038-0052-017

APN:
038-
0061
-001

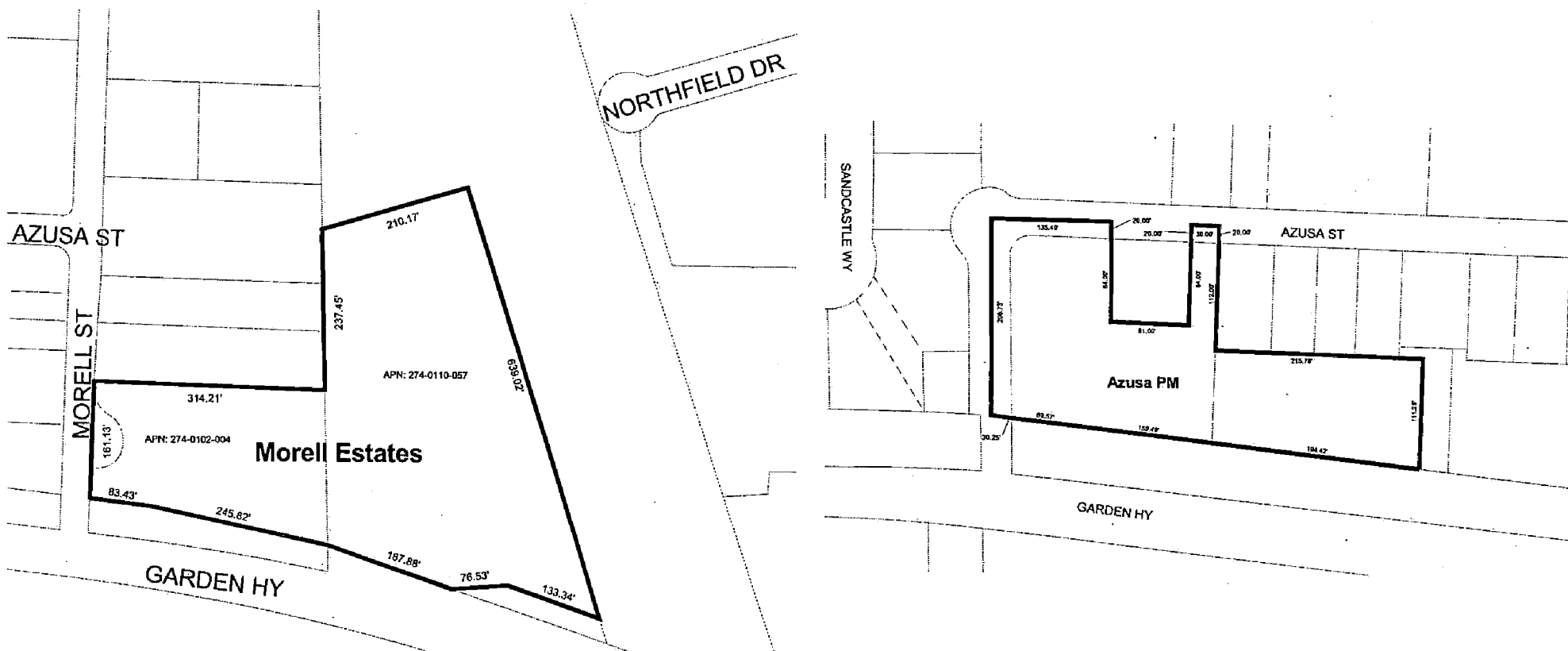
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 2 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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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. The undersigned specifically consents to the City inserting into the text of this document the proper annexation number in the spaces where such number is indicated and attaching the above-referenced Exhibit A when that map is created.

Owner or authorized representative:

Assessor Parcel No.(s):

Laura M. Randles,
Successor Trustee of the Tony Corry Family Trust

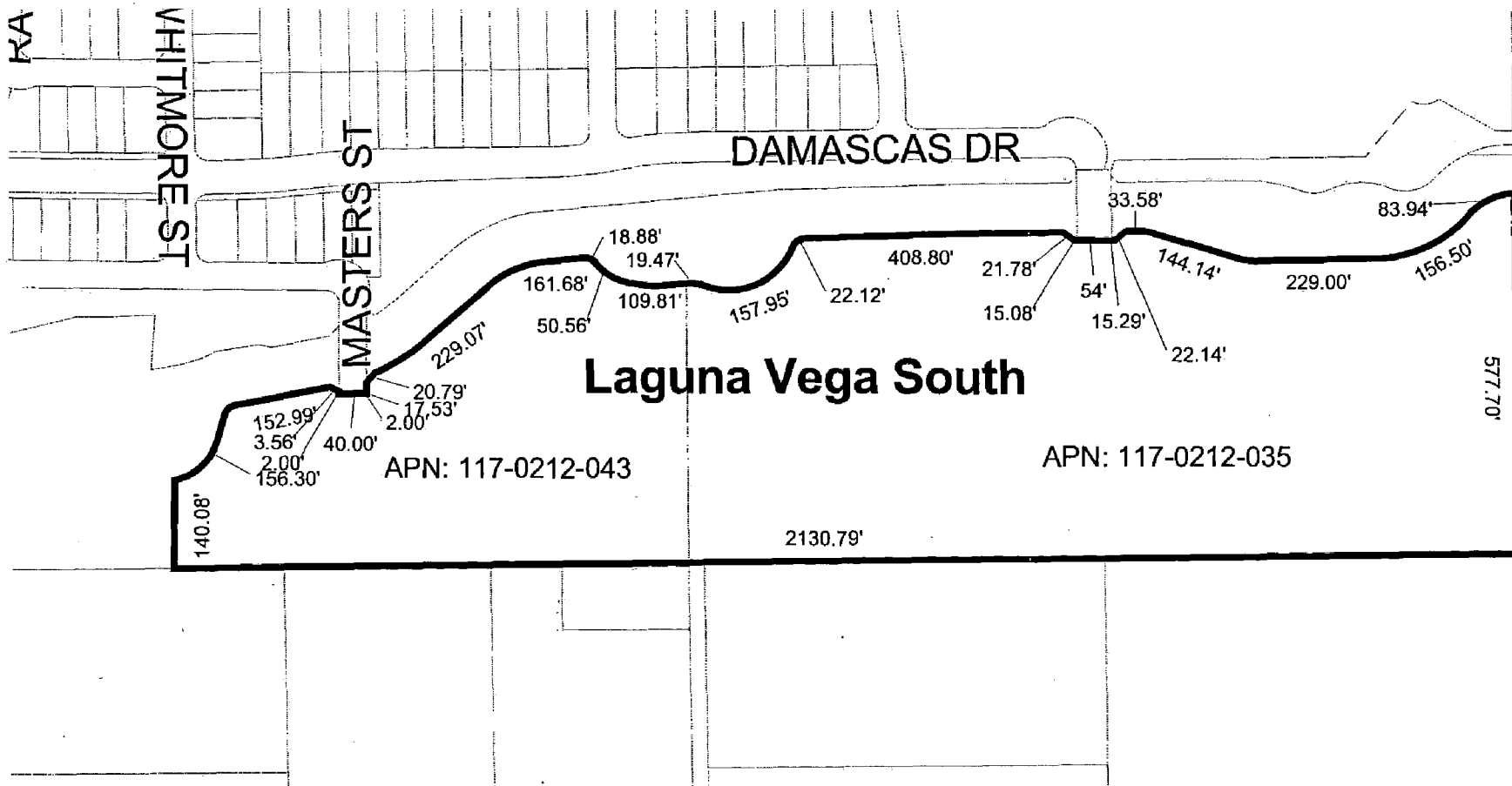
274-0092-020
274-0092-026

By: Laura M Randles

Dated: 9/5/02

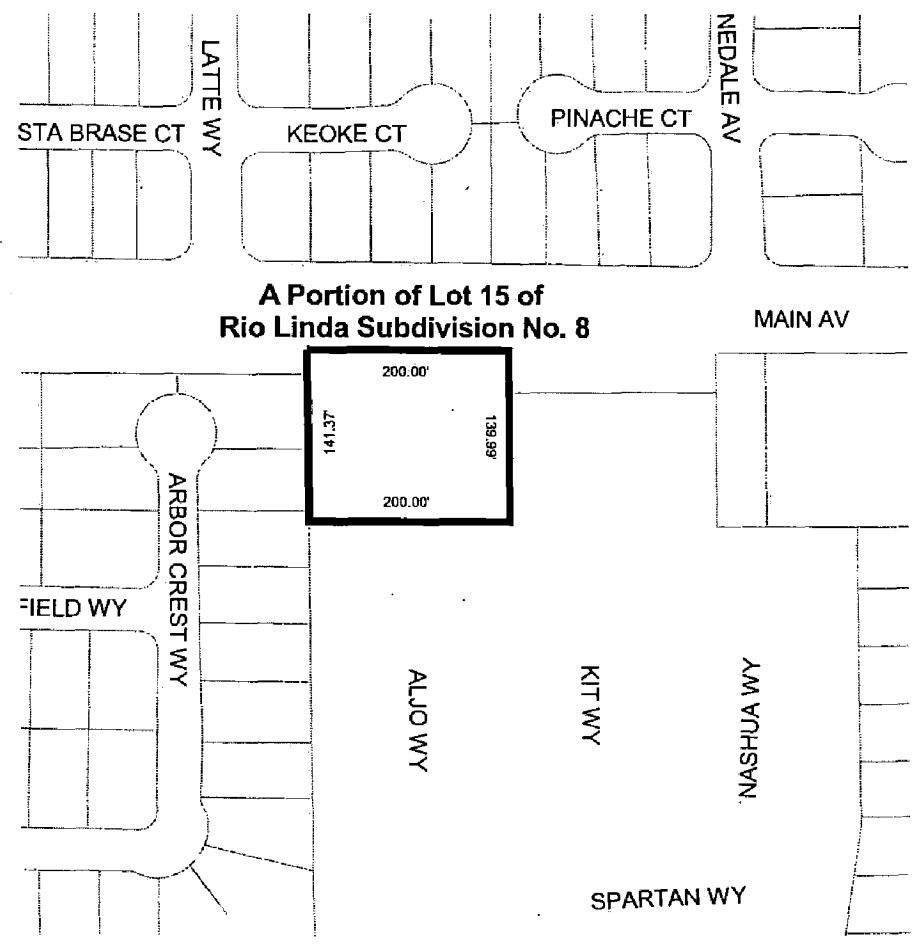
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5

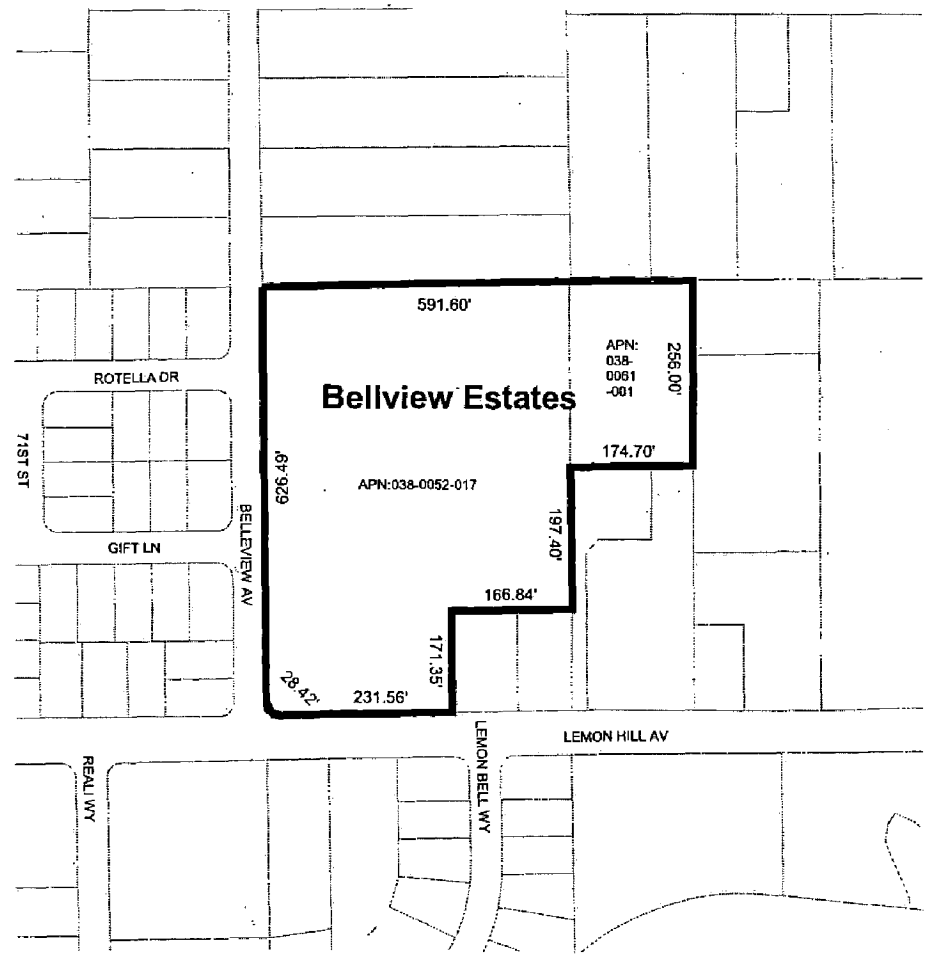


BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5



A Portion of Lot 15 of
Rio Linda Subdivision No. 8



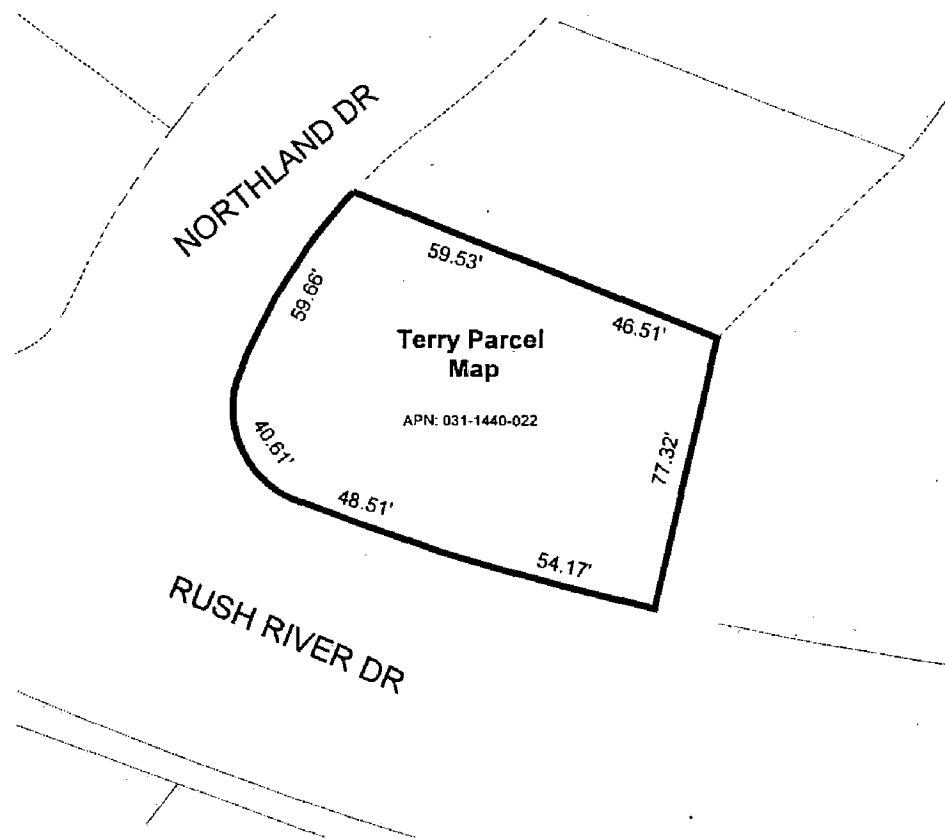
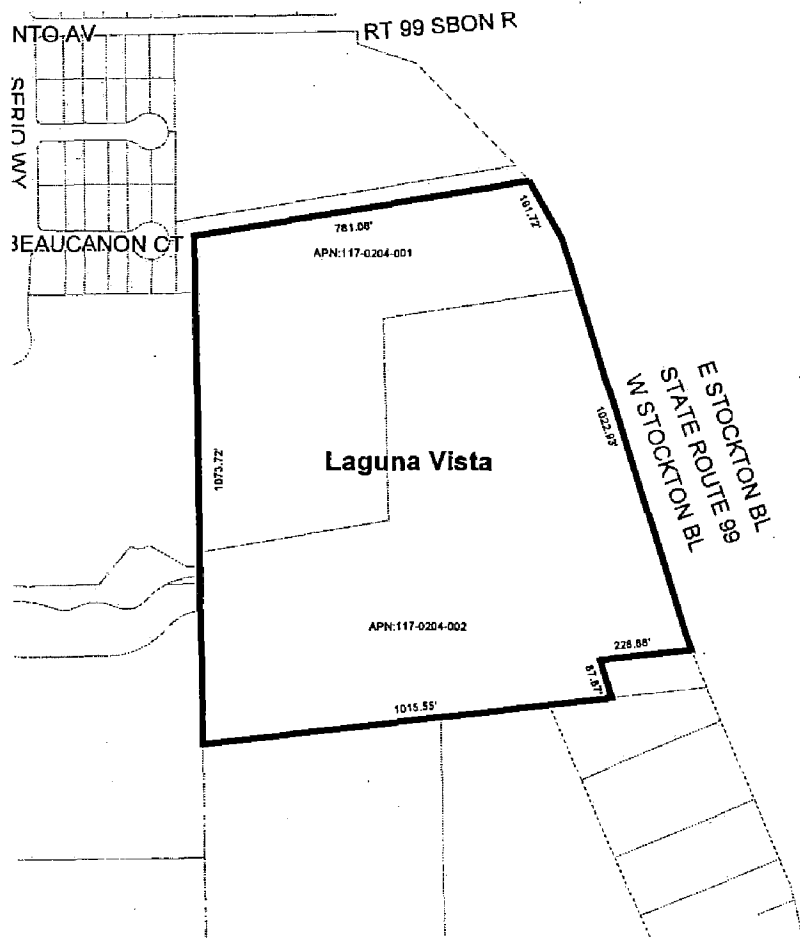
Bellview Estates

APN: 038-0052-017

APN:
038-
0081
-001

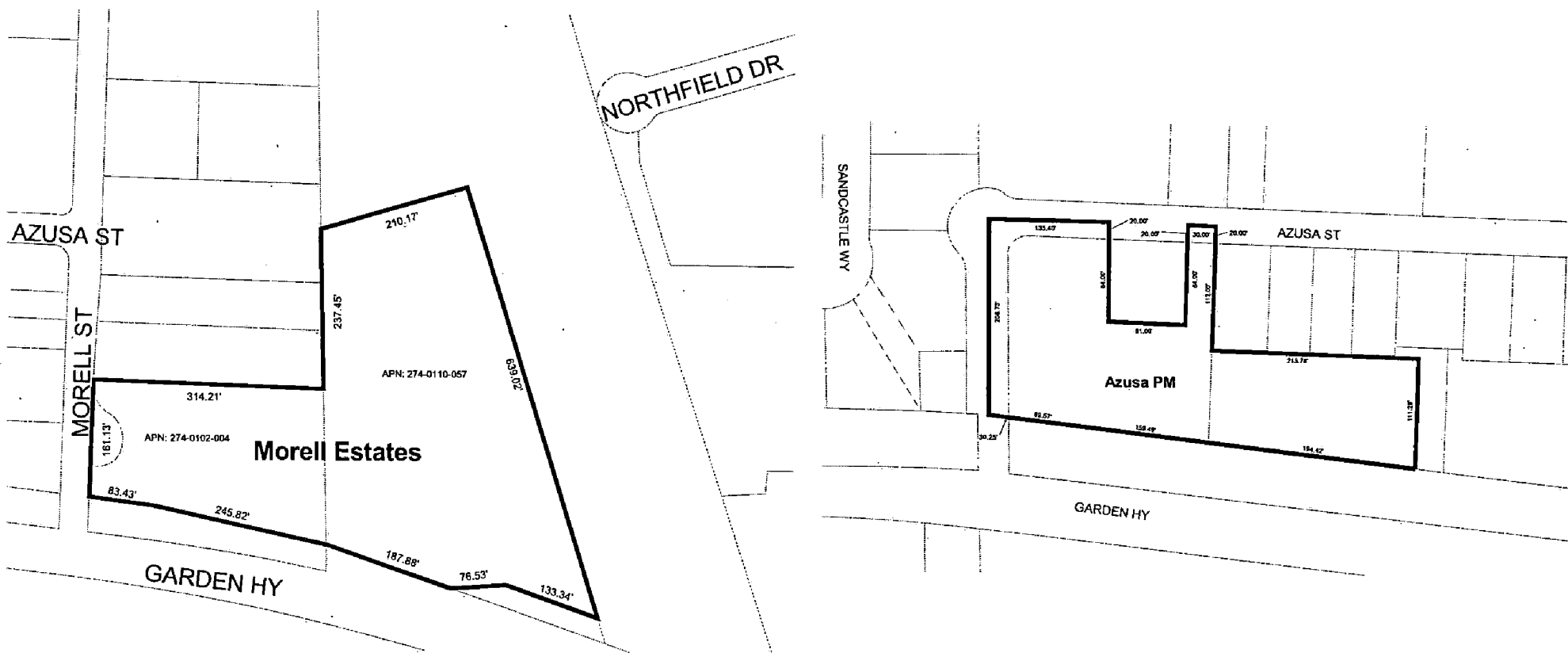
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 2 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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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.

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Owner or authorized representative:

Assessor Parcel No.(s):

Skyline Enterprise, Inc.

038-0052-017

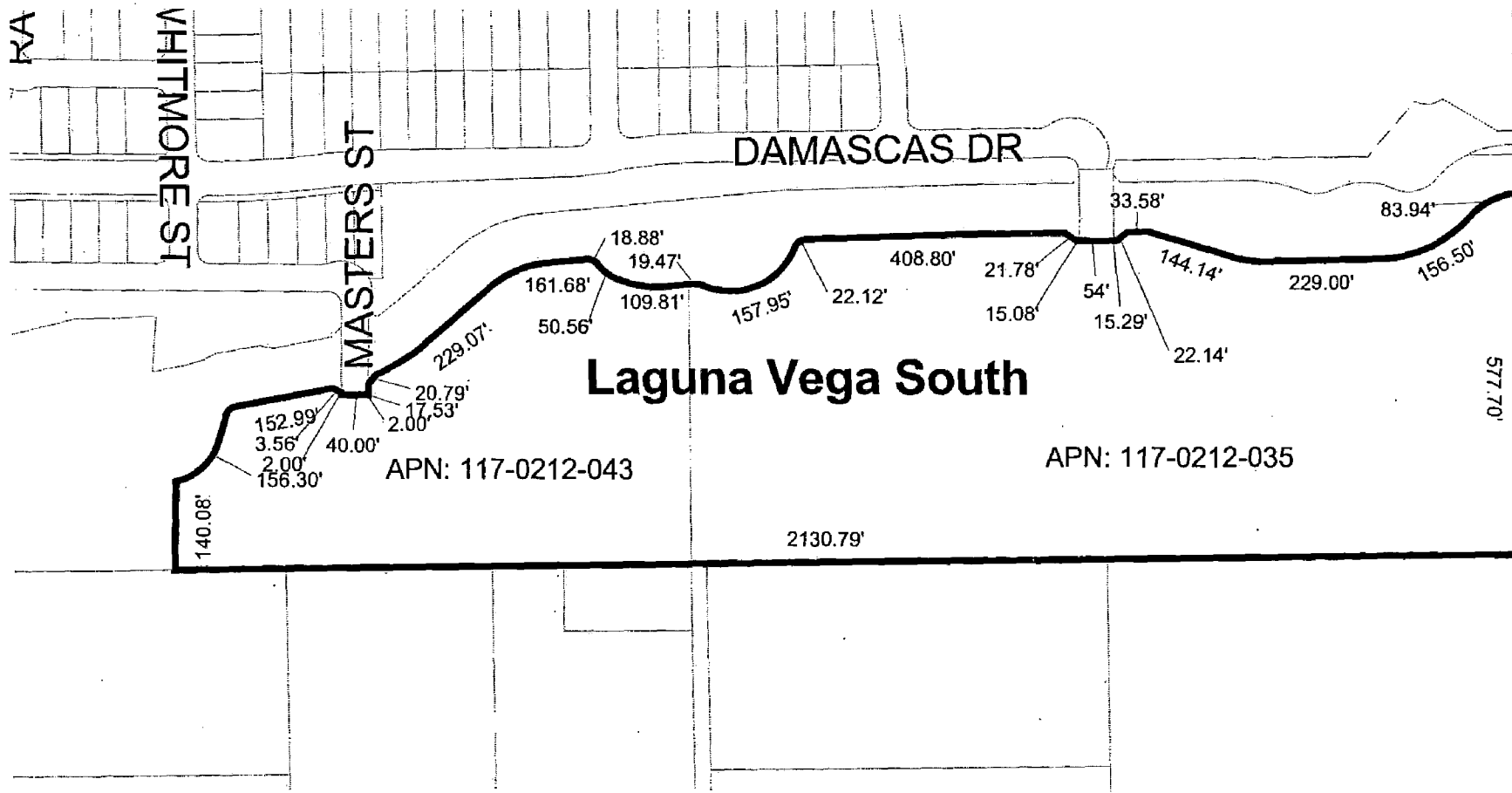
038-0061-001

By: 

Dated: 9/26/02

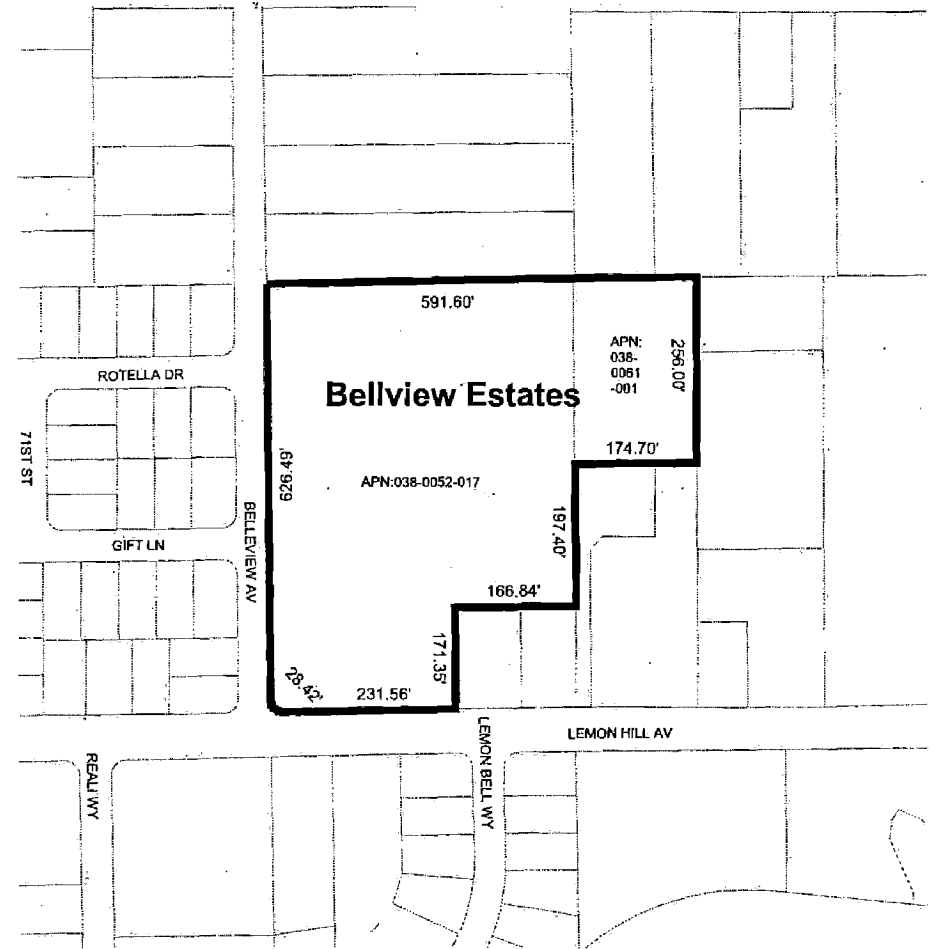
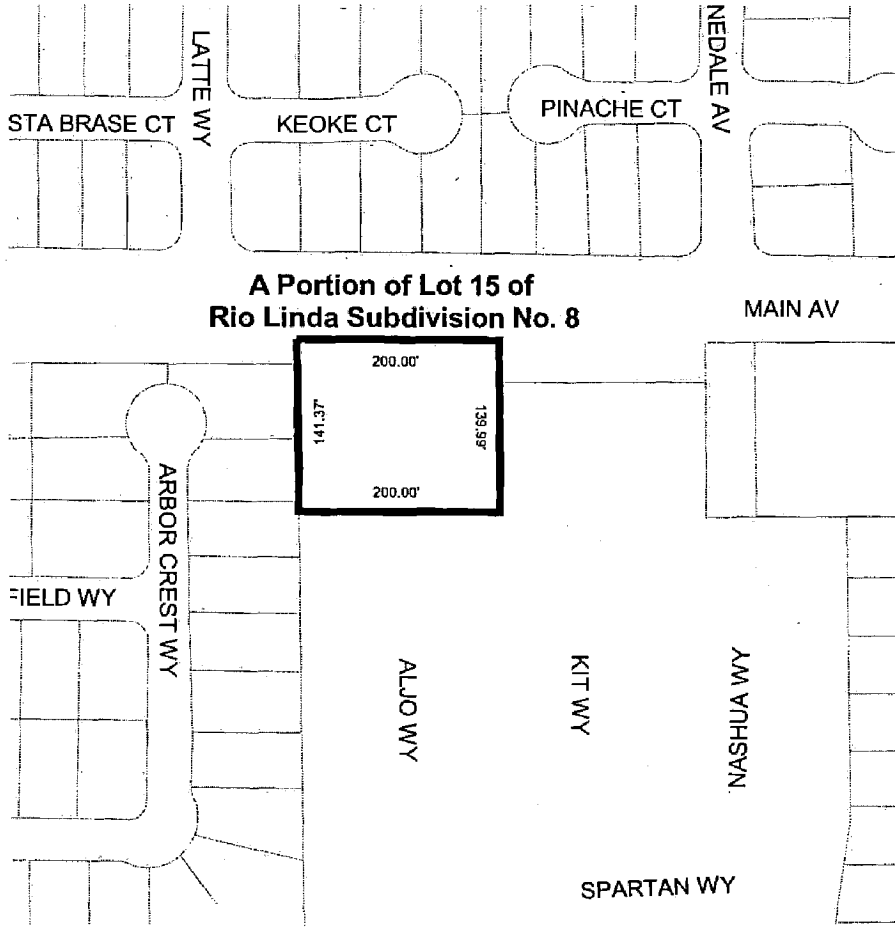
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5



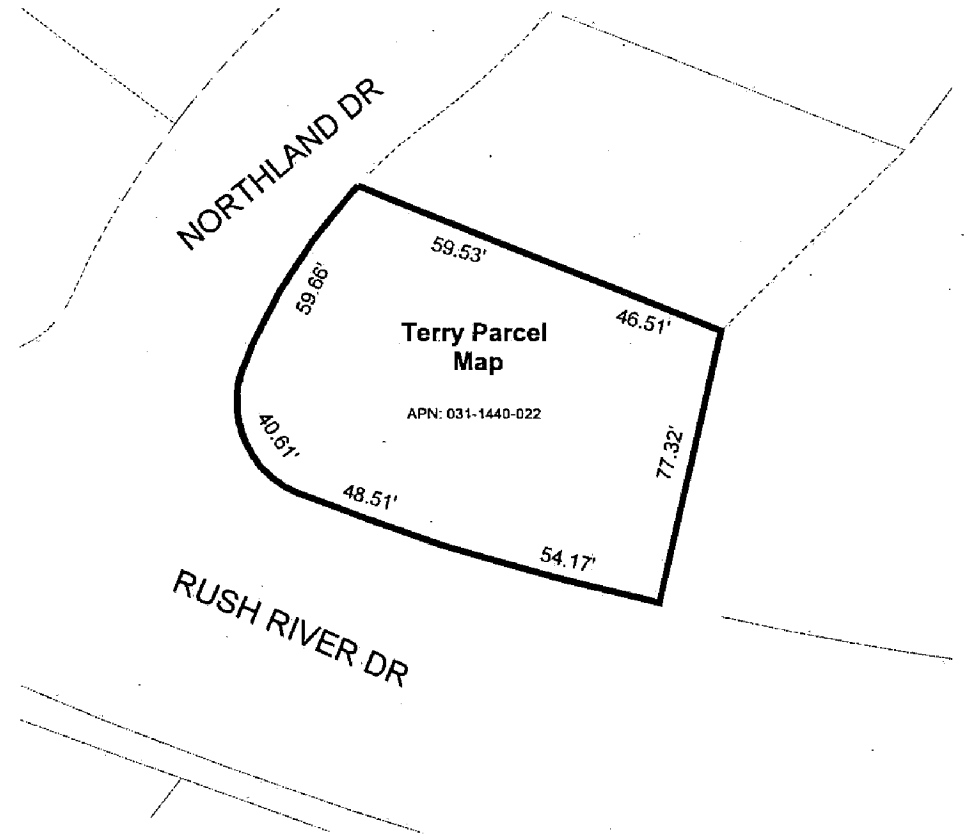
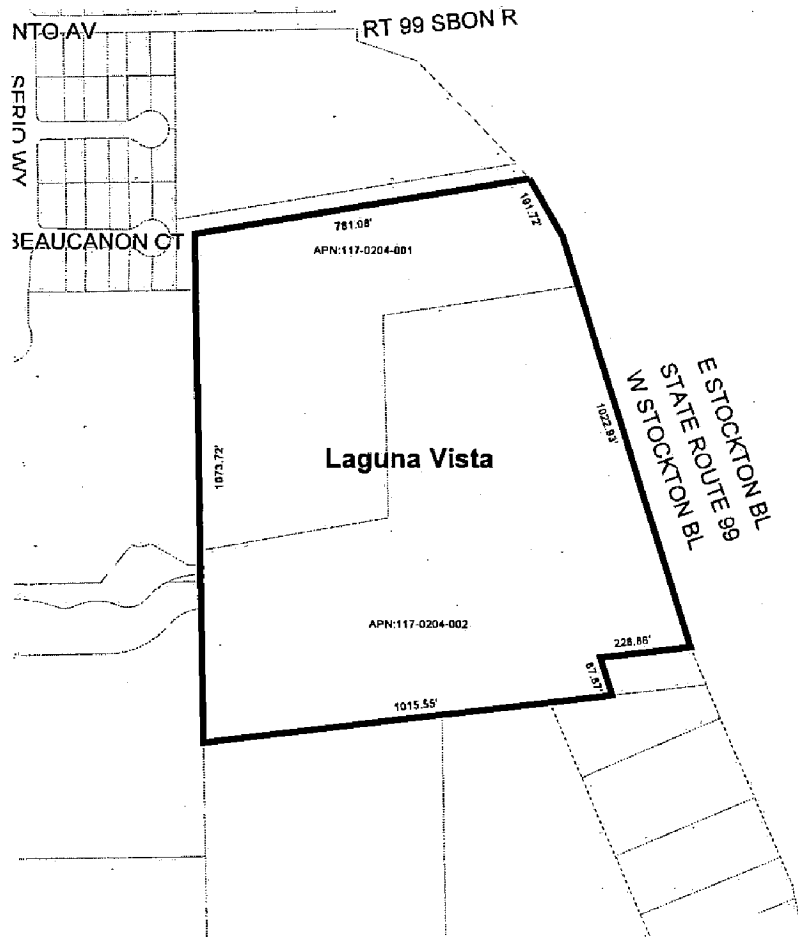
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
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Owner or authorized representative:
Woodside Laguna Vista Inc.

Assessor Parcel No.(s):
117-0204-002

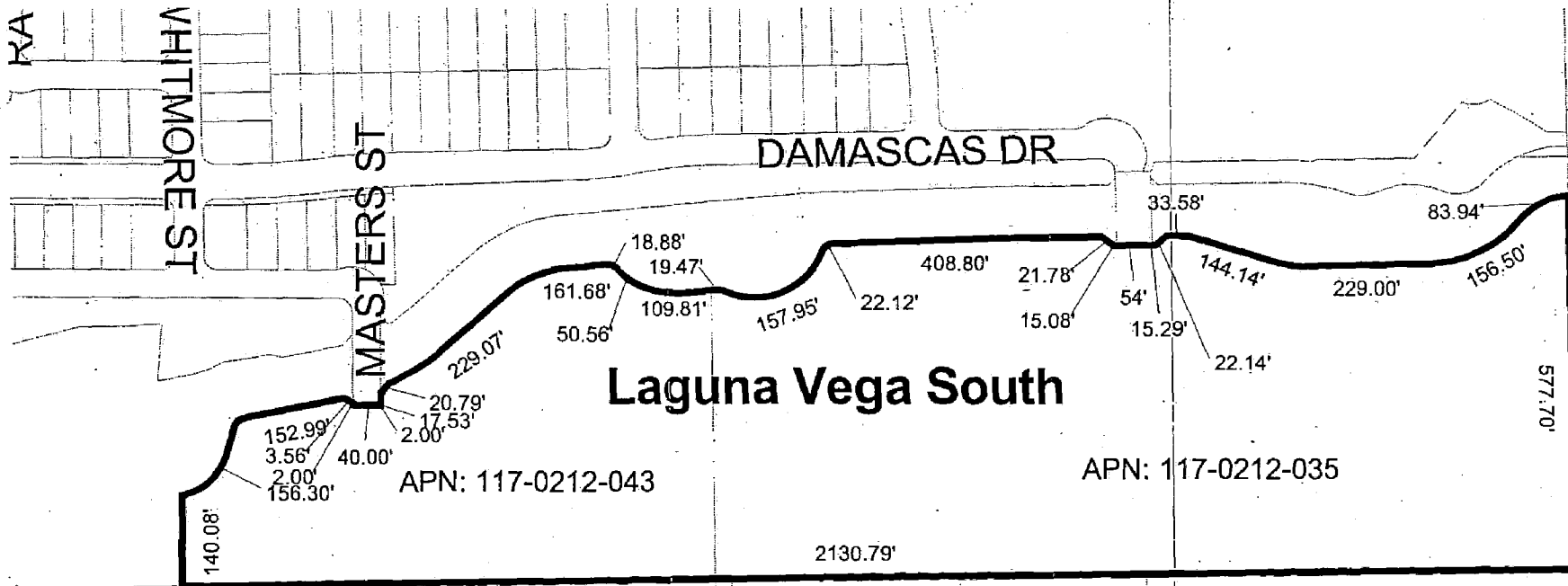
By: [Signature]

Its: V.P. Director of Const.

Dated: 9/12/02

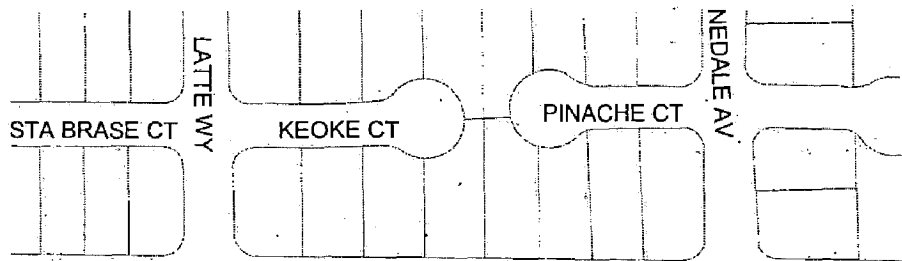
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5

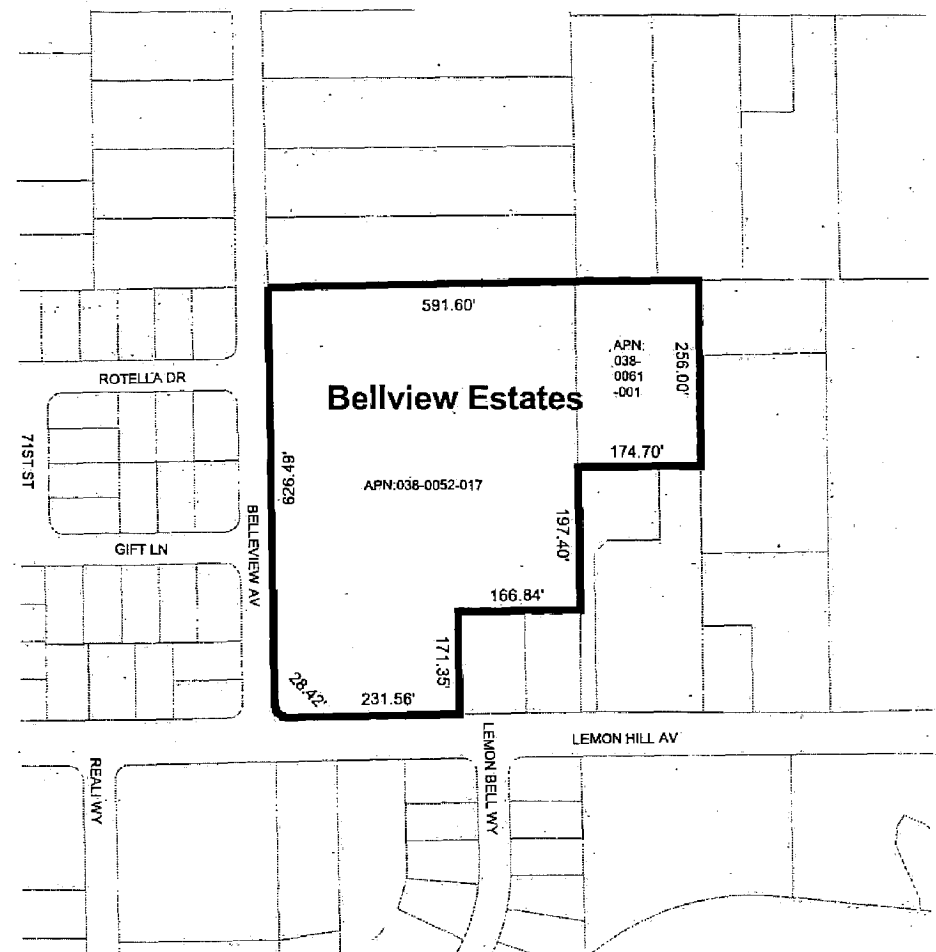
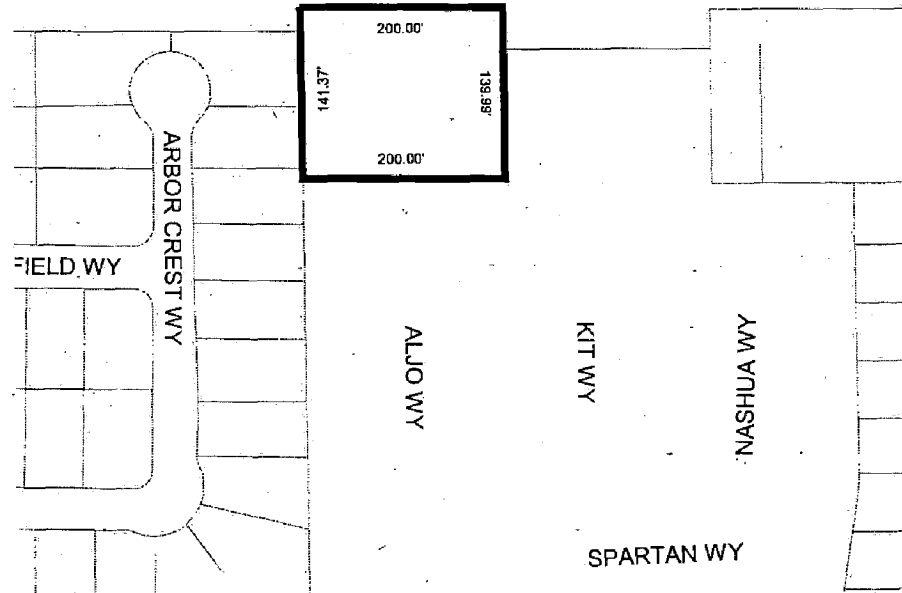


BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5

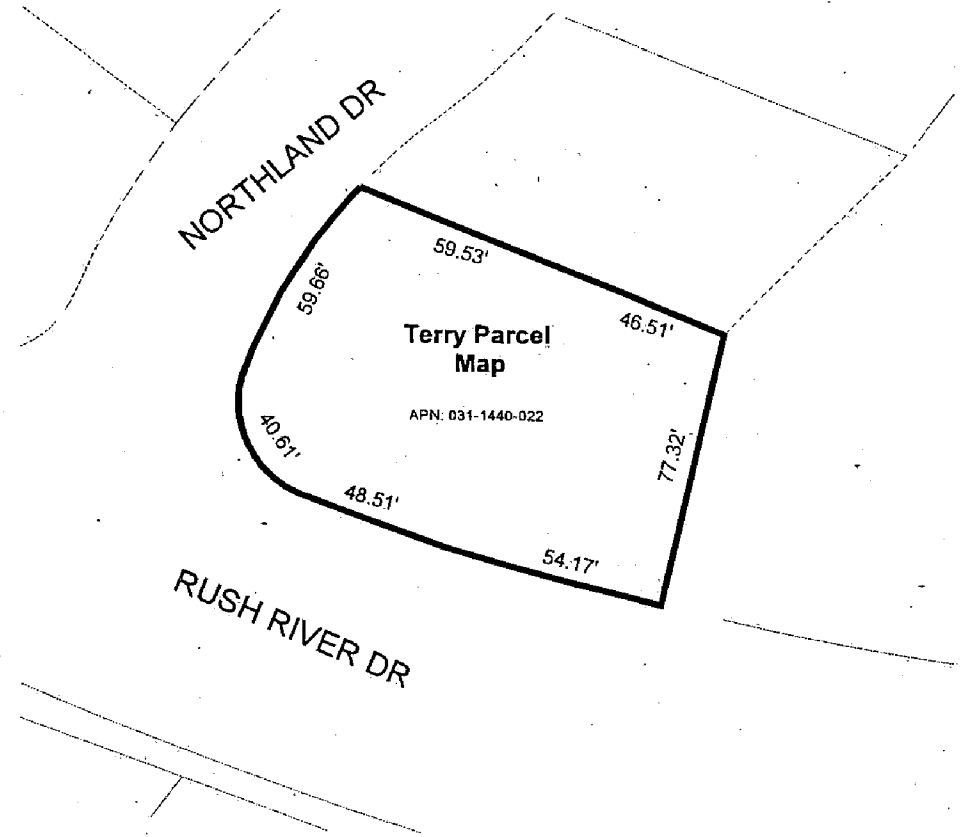
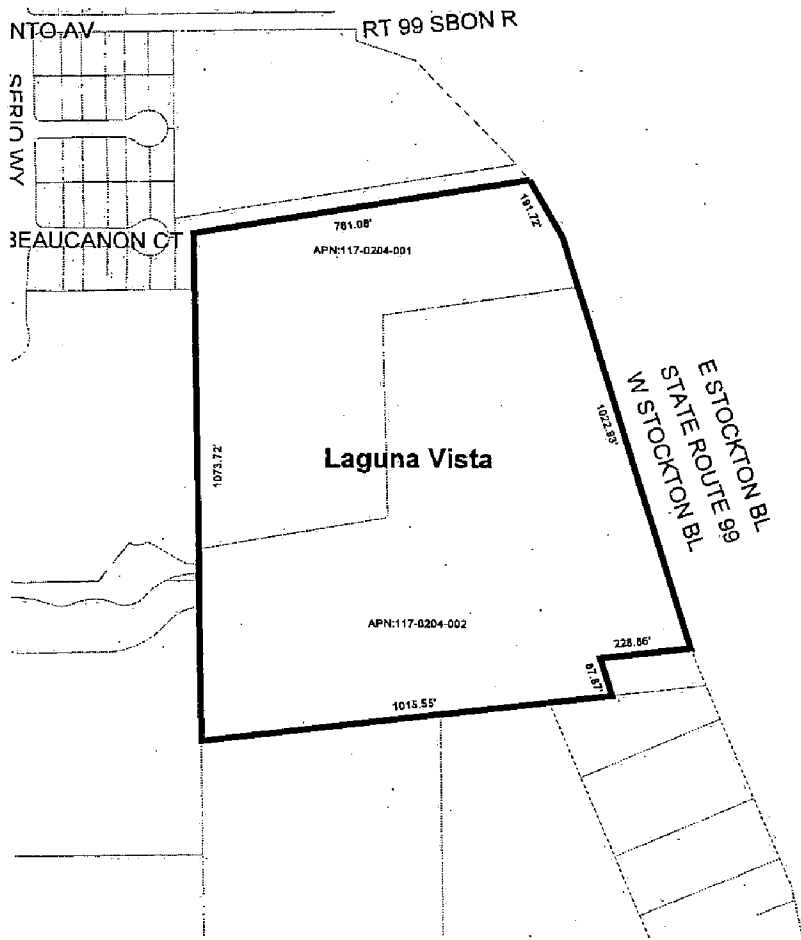


A Portion of Lot 15 of
Rio Linda Subdivision No. 8



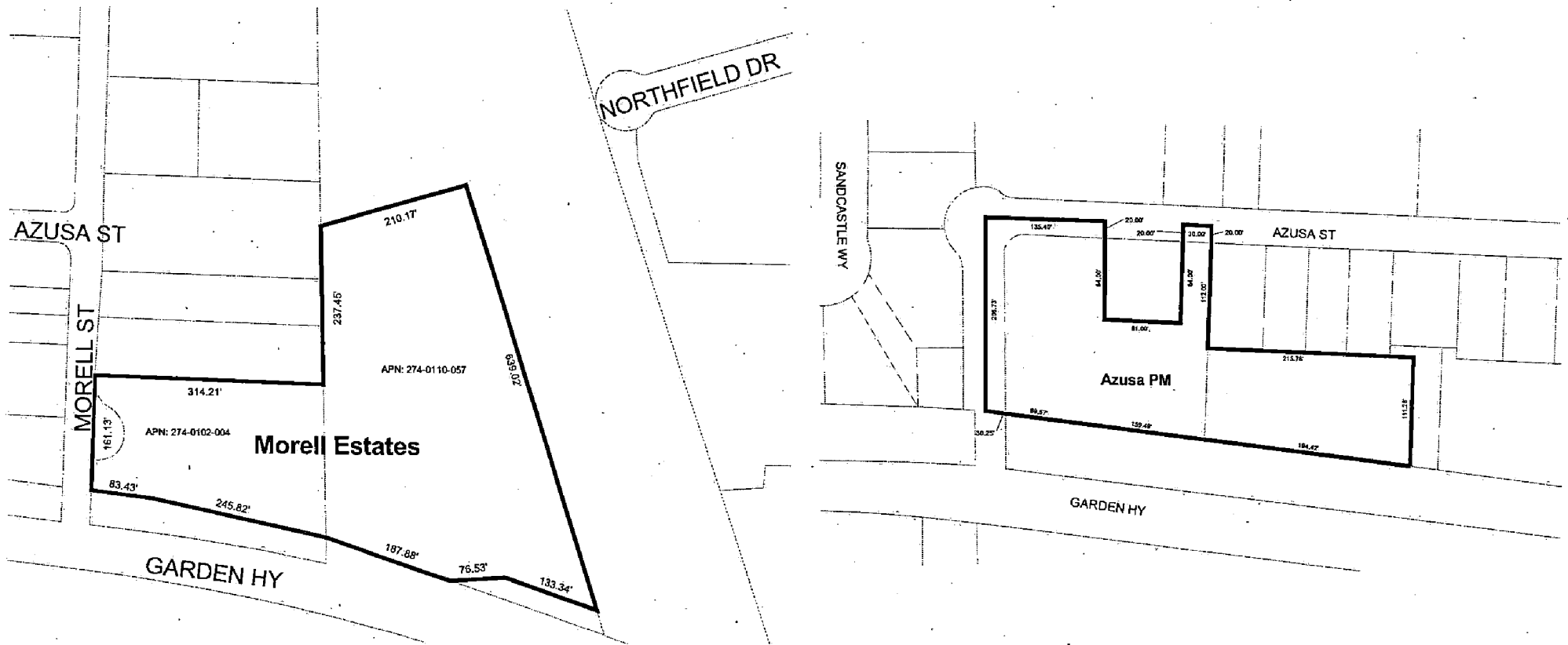
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 2 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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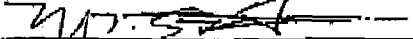
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Owner or authorized representative:
Emit Lewis

Assessors Parcel Number (APN):

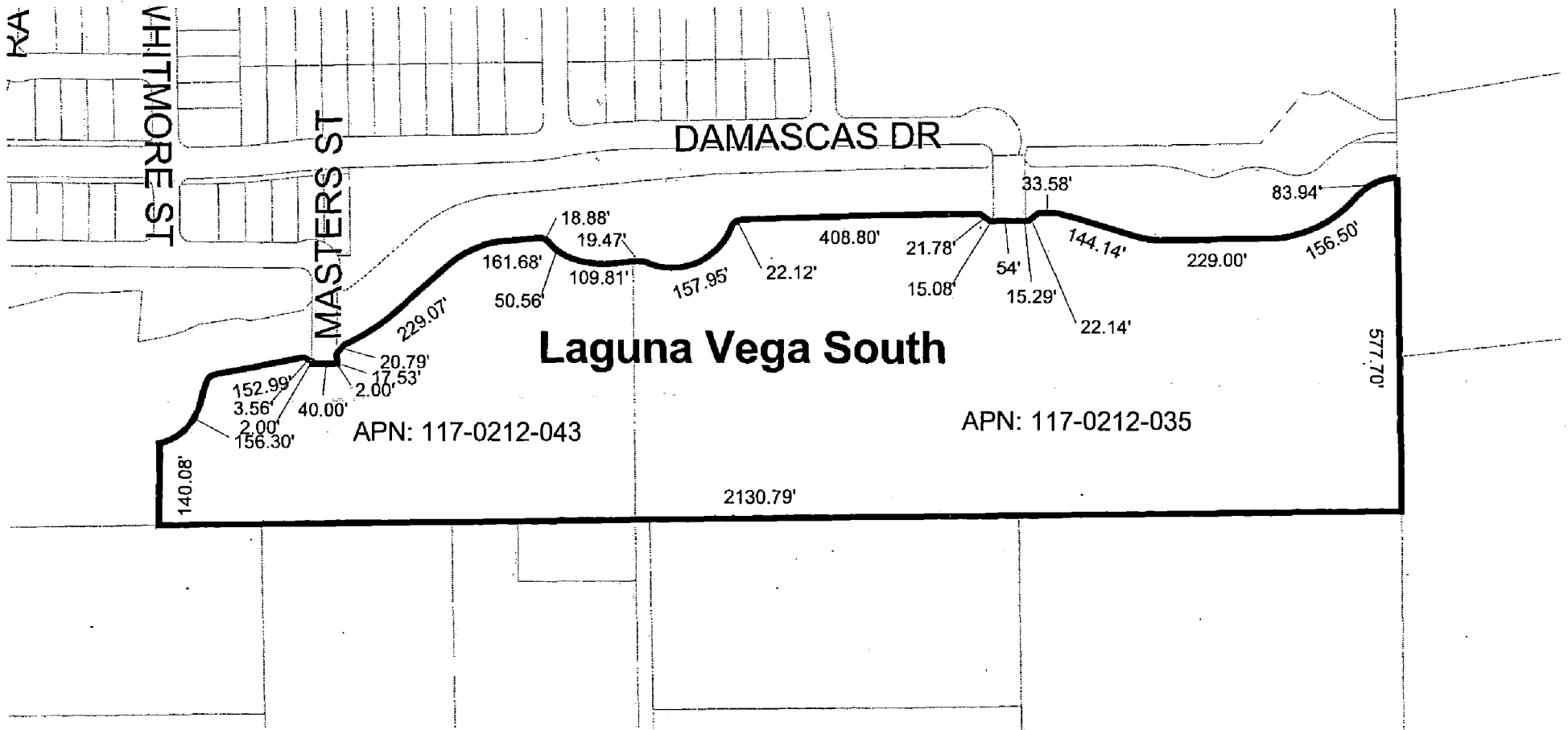
237-0022-008

By: 

Dated: 11/6/02

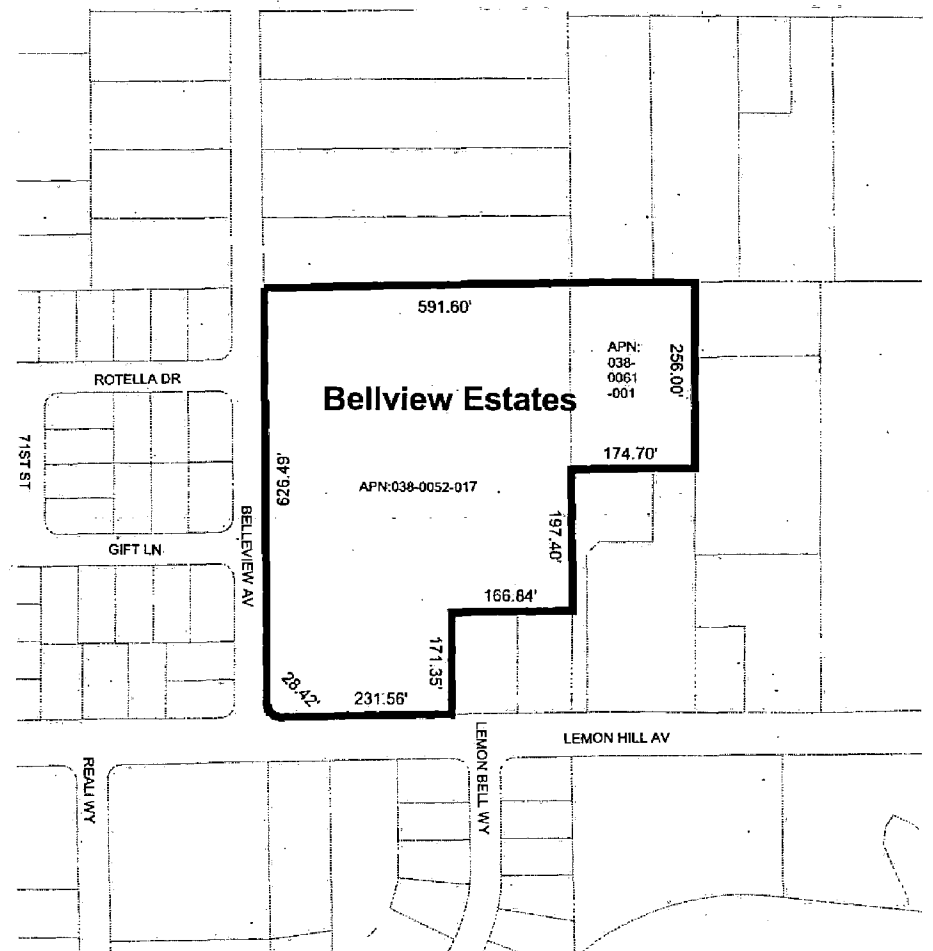
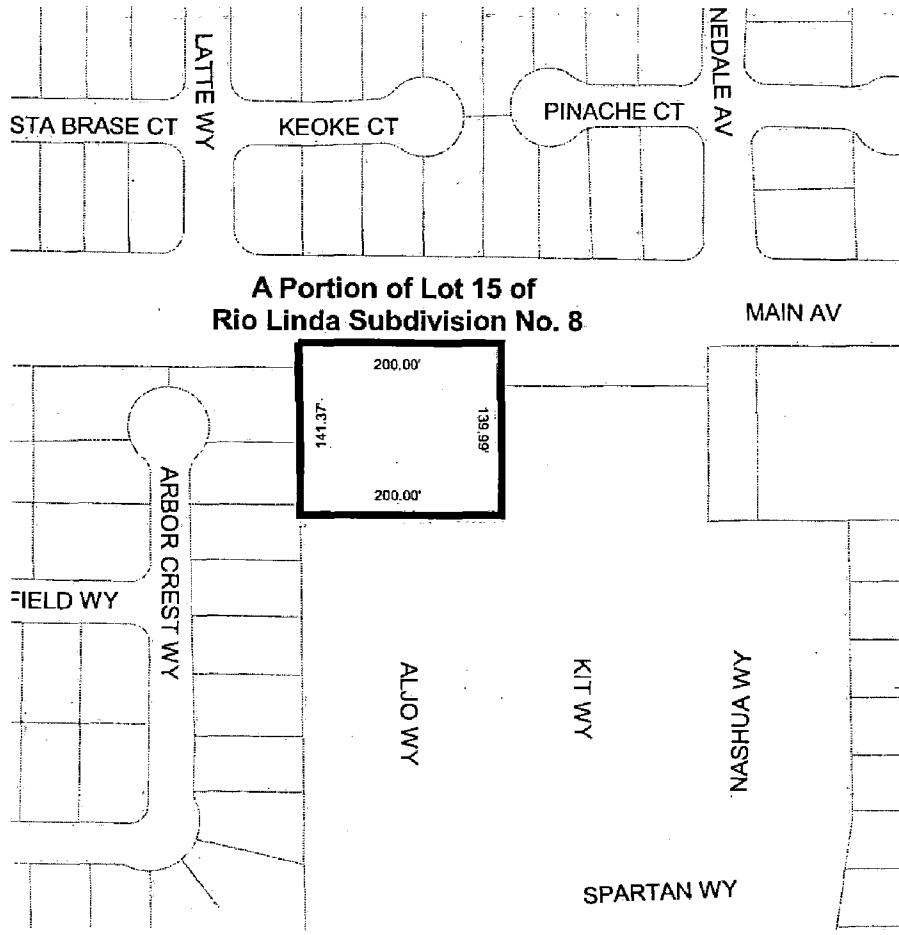
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5



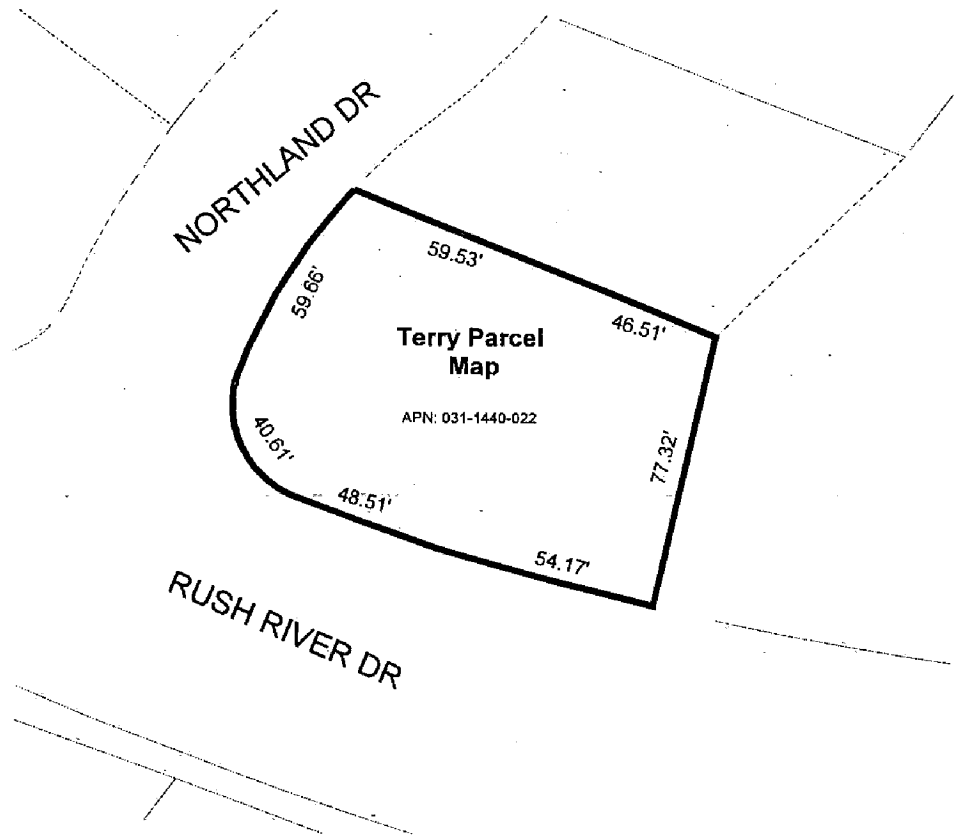
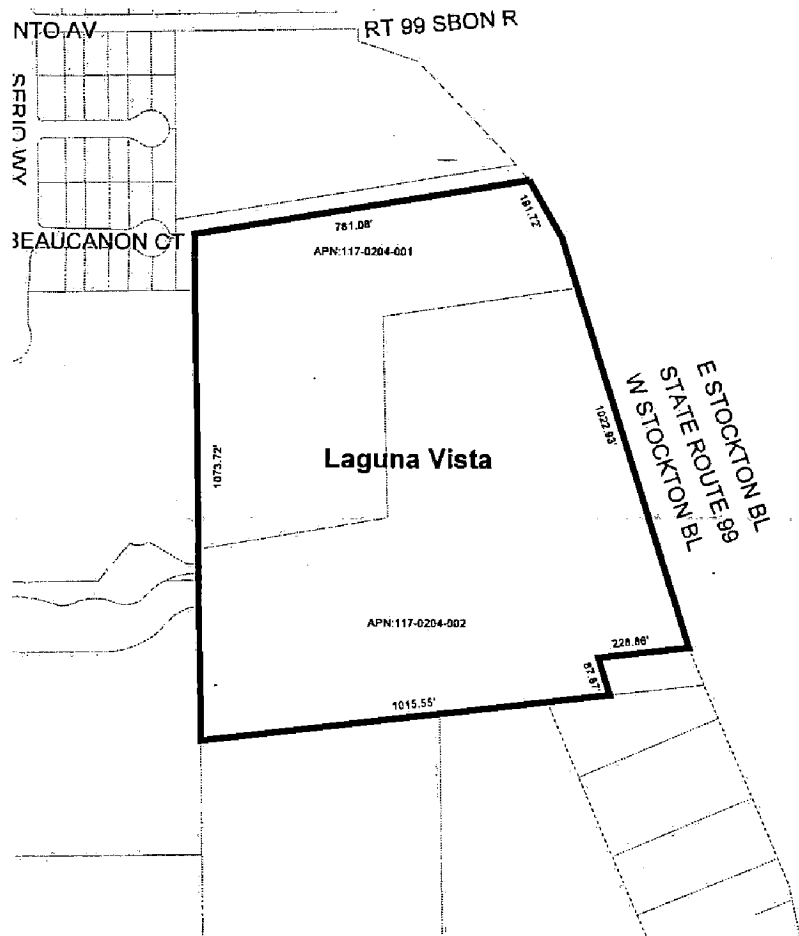
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
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Owner or authorized representative:

Assessor Parcel No.(s):

Sycamore Venture, LLC

274-0102-004

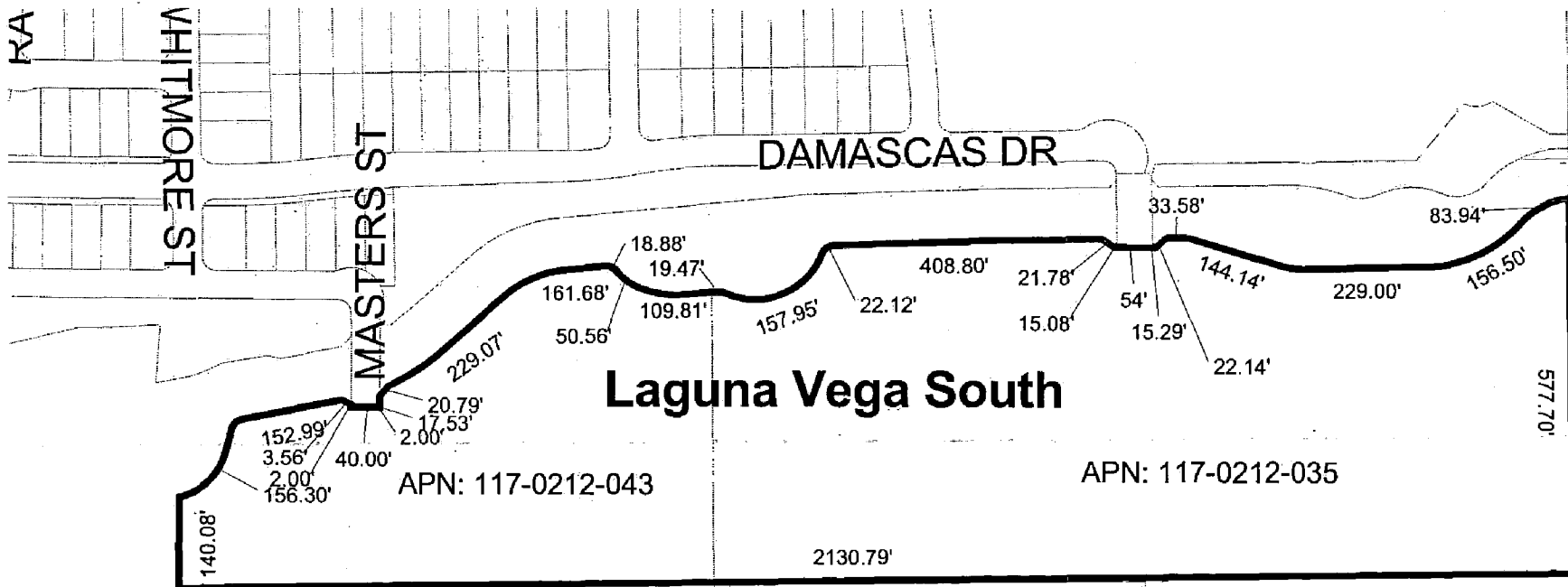
274-0110-034

By: 

Dated: 9-24-02

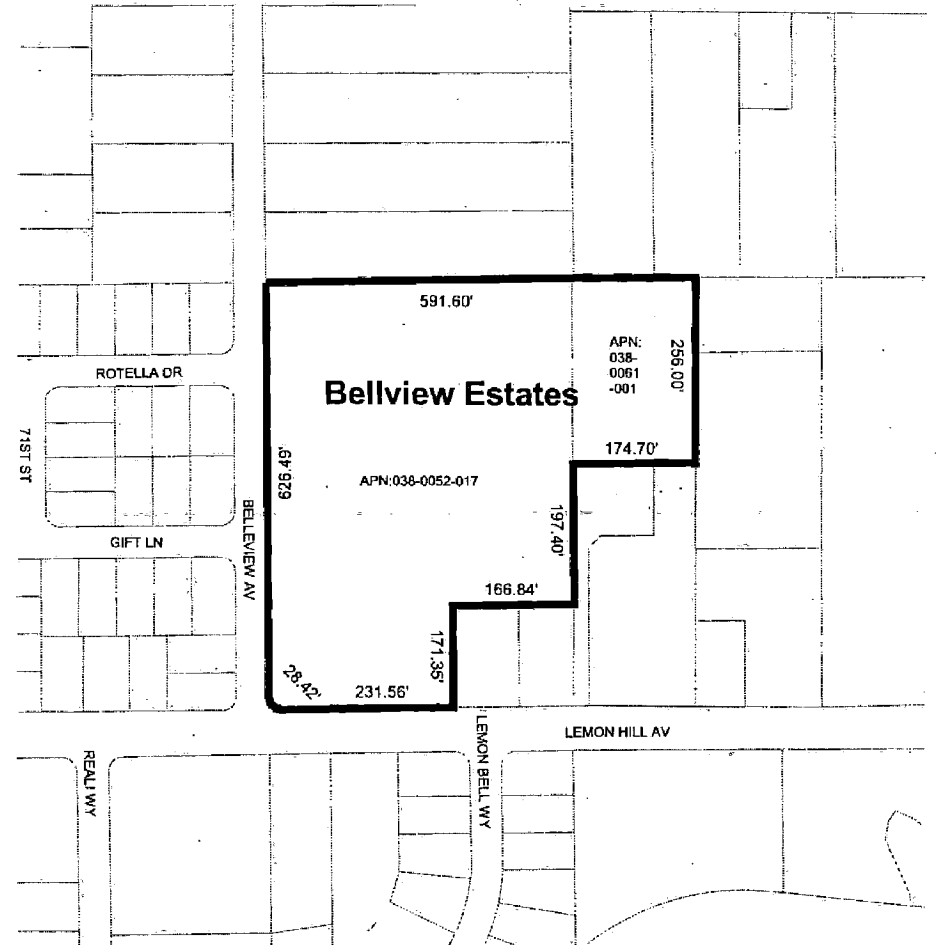
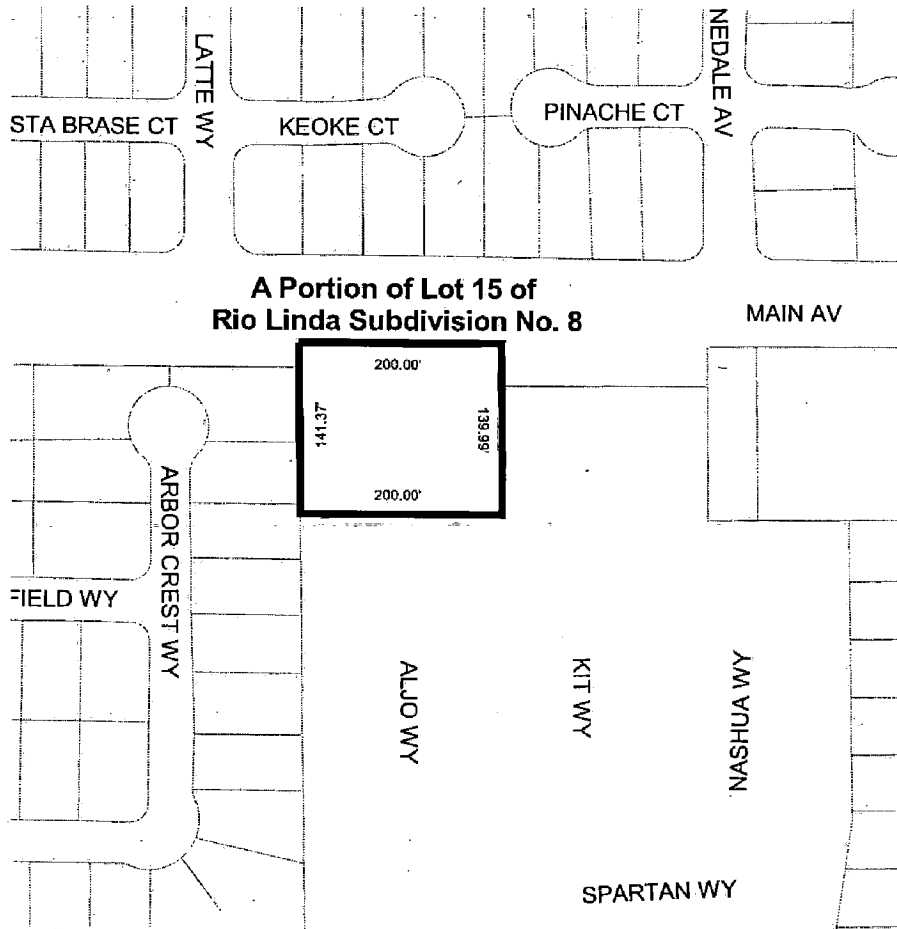
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5



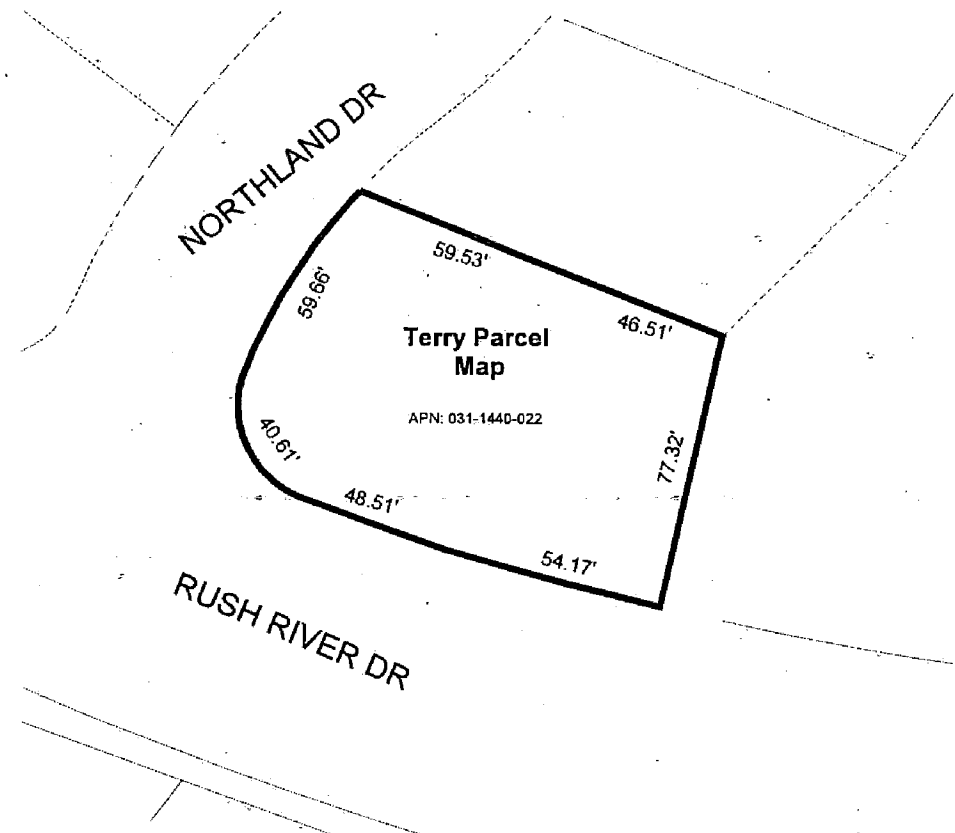
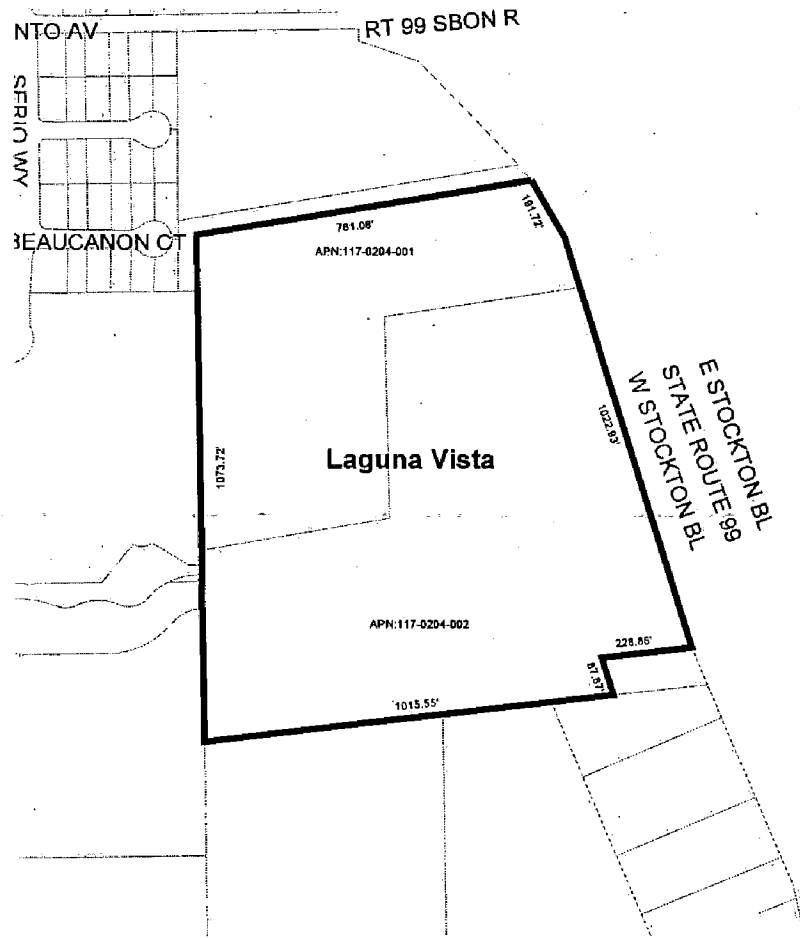
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NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5



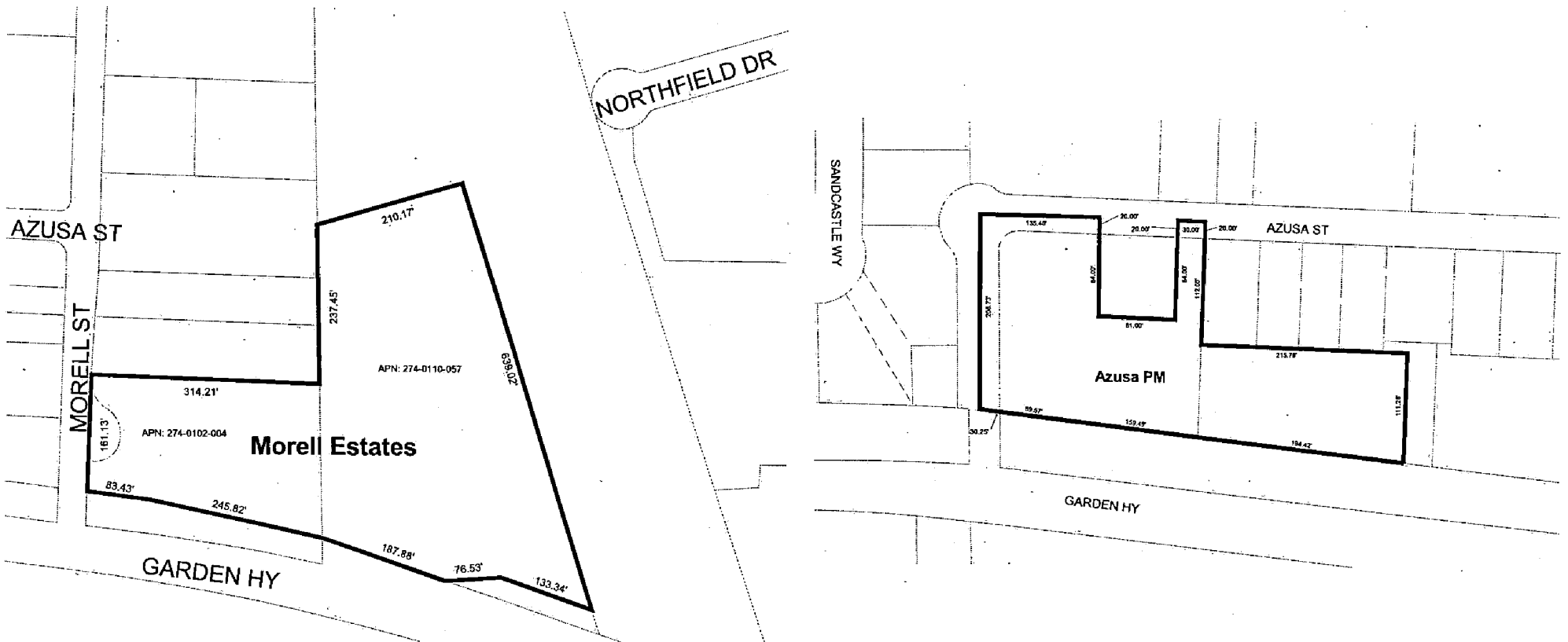
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NEIGHBORHOOD PARK MAINTENANCE
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 2 OF 5



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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 2002-03) 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 Annexation No. 2 to the Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("District"), as the District boundaries are set forth on the map entitled "Boundaries of Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2, City of Sacramento, County of Sacramento, State of California," designated Exhibit A to be 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. The undersigned specifically consents to the City inserting into the text of this document the proper annexation number in the spaces where such number is indicated and attaching the above-referenced Exhibit A when that map is created.

Owner or authorized representative:

Assessor Parcel No.(s):

Timothy L. Terry

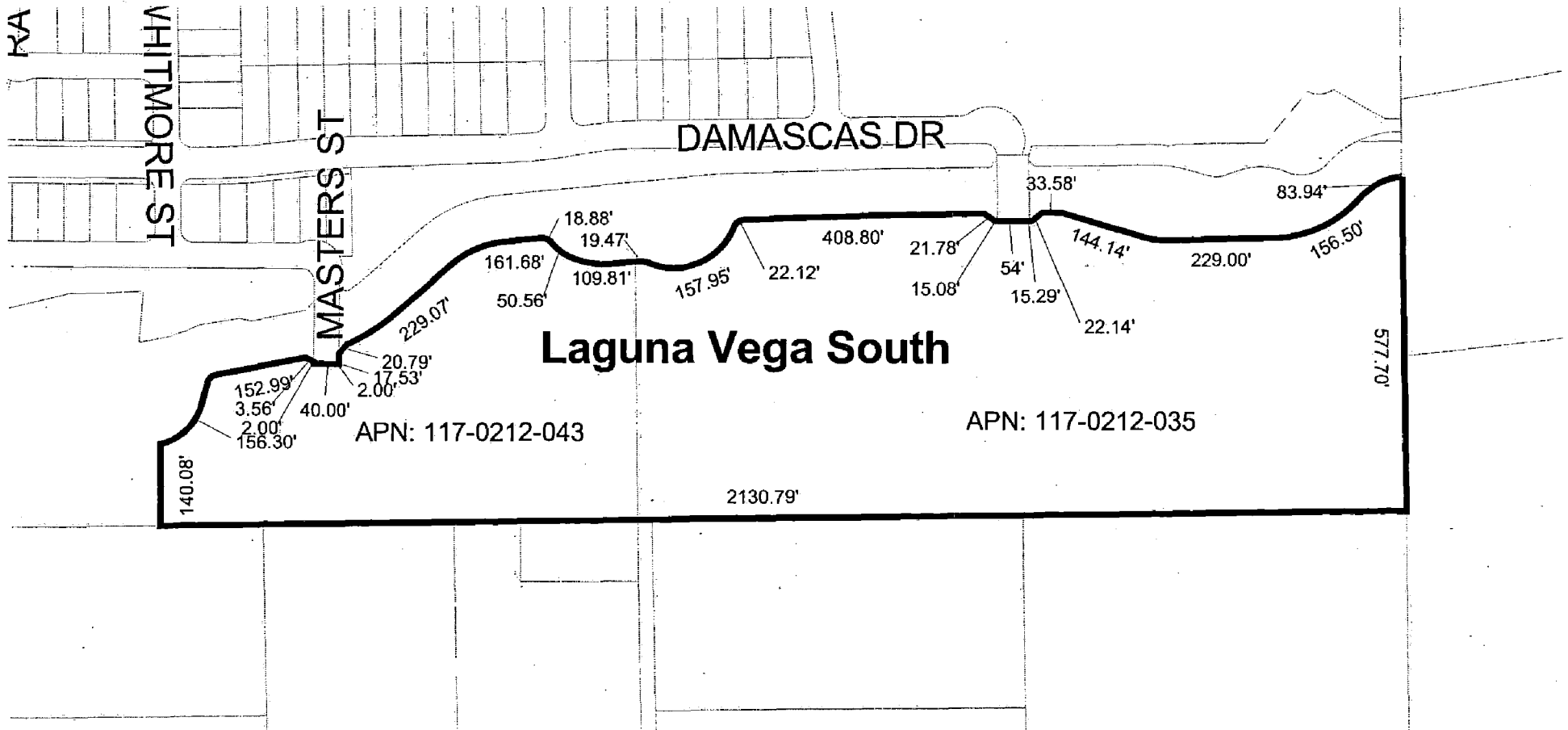
031-1440-022

By: 

Dated:

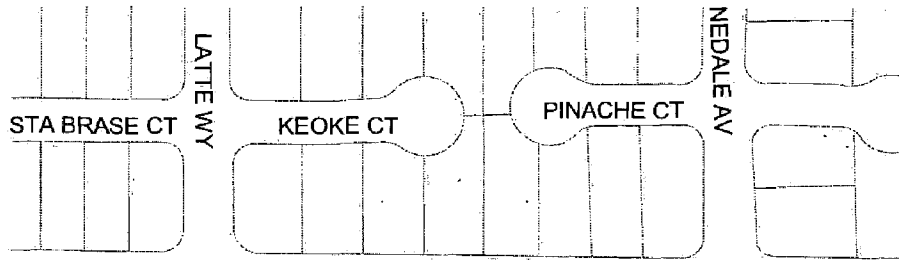
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NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5

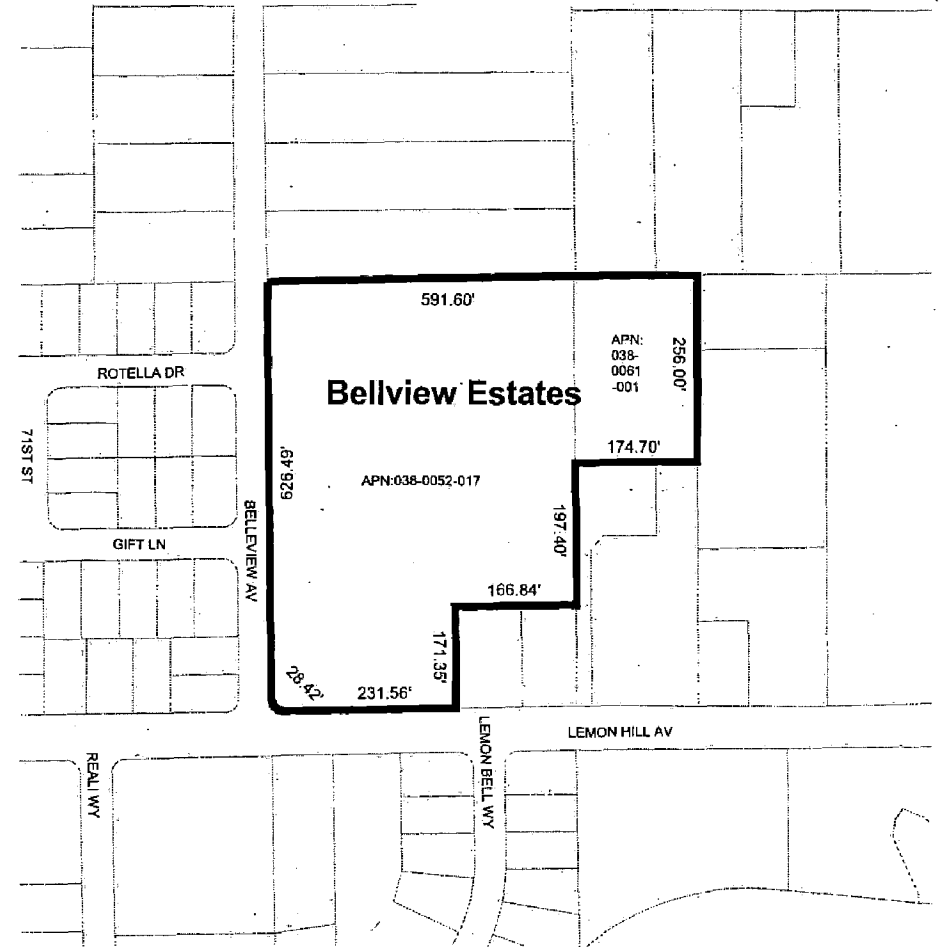
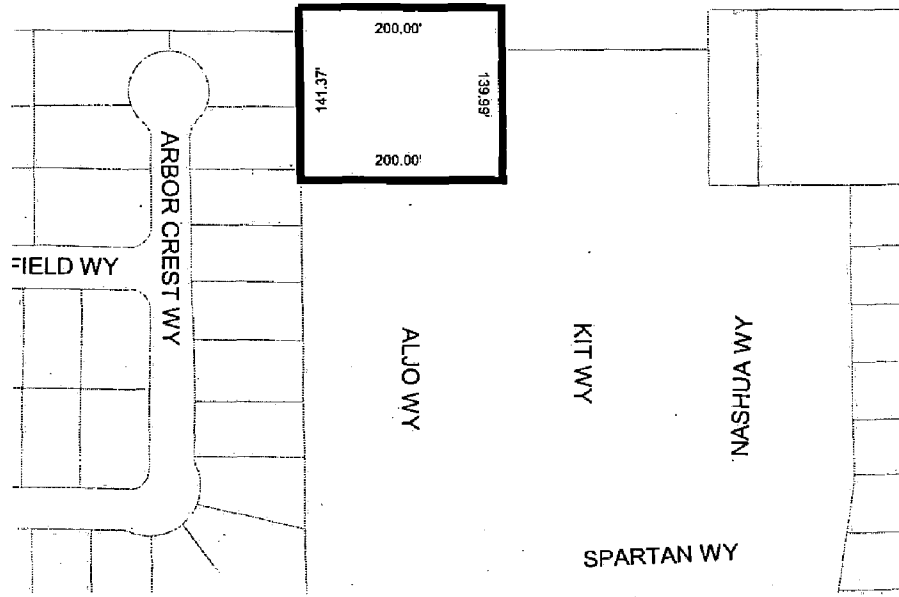


BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 4 OF 5

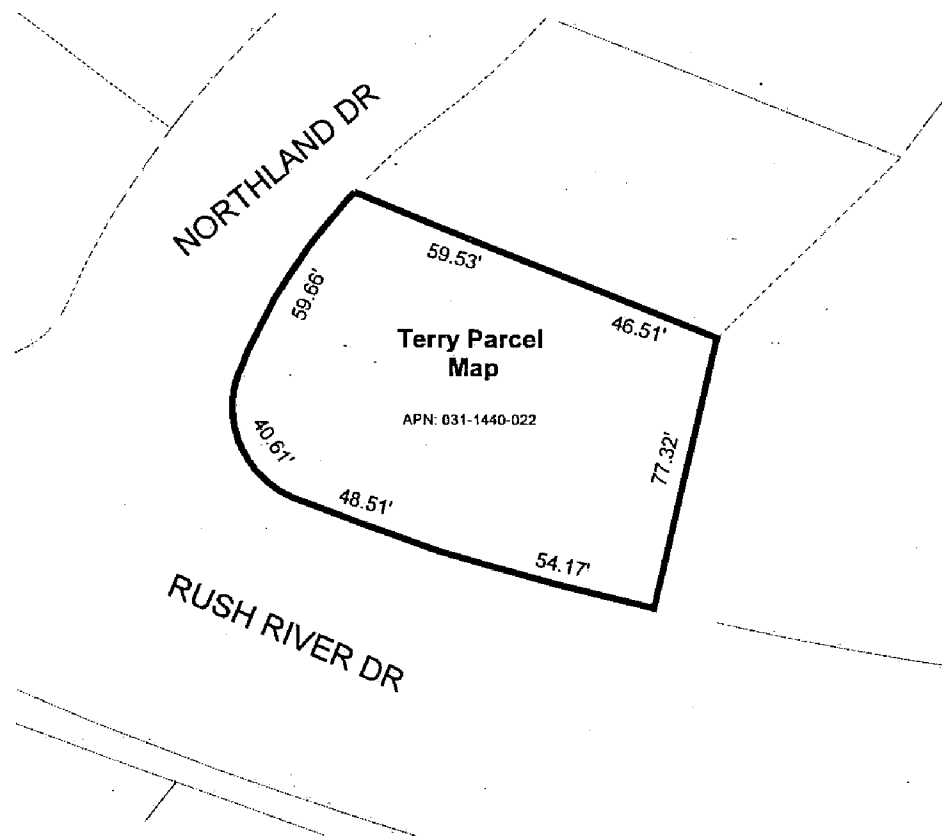
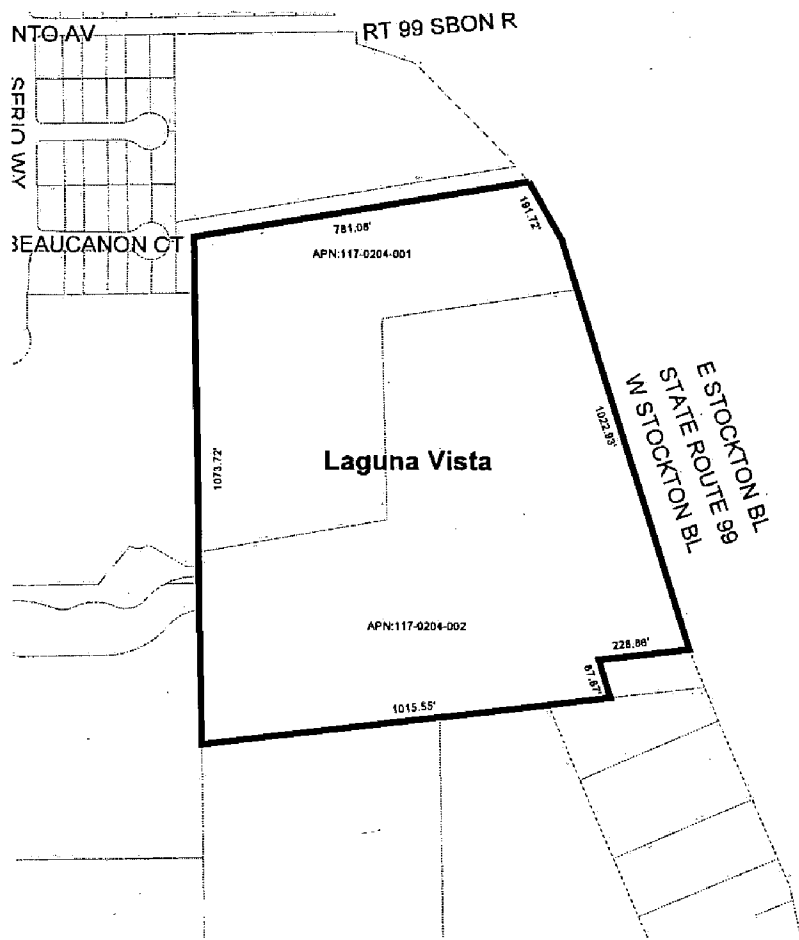


A Portion of Lot 15 of
Rio Linda Subdivision No. 8



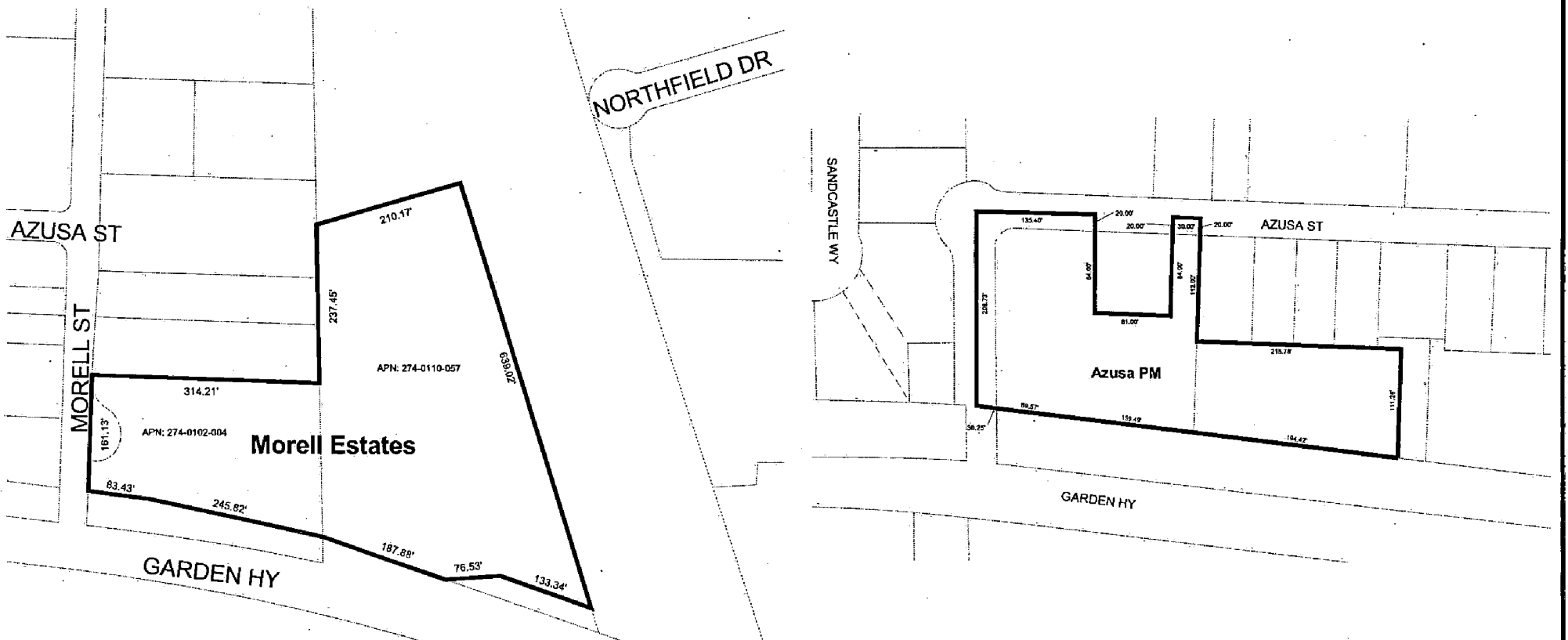
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SHEET 3 OF 5



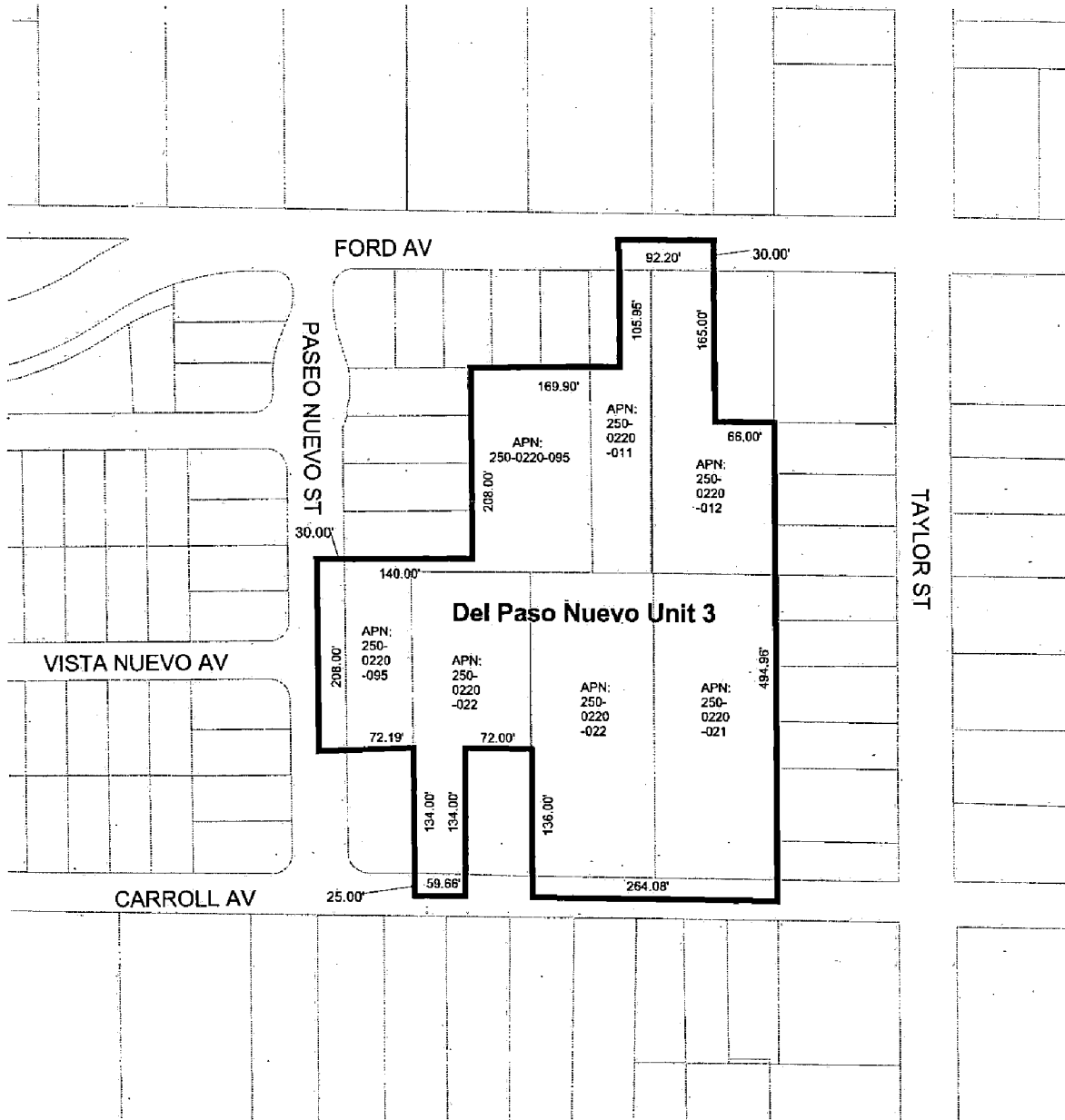
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SHEET 2 OF 5



**BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO.2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

SHEET 1 OF 5



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 _____, 2002

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING AMENDED BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02, 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 _____, 2002, BY ITS RESOLUTION NO. _____

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA



COUNTY RECORDER'S FILING STATEMENT:

FILED THIS ___ DAY OF _____, 2002 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	
	Boundary Line
	NPD Not Part of District



**WAIVER AND CONSENT OF LANDOWNERS
TO ANNEXATION TO THE NEIGHBORHOOD PARKS
MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02
SHORTENING TIME PERIODS AND WAIVING VARIOUS
OTHER REQUIREMENTS
(Annexation No. 2)**

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 2002-03) 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 Annexation No. 2 to the Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("District"), as the District boundaries are set forth on the map entitled "Boundaries of Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2, City of Sacramento, County of Sacramento, State of California," designated Exhibit A to be 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. The undersigned specifically consents to the City inserting into the text of this document the proper annexation number, in the blank spaces where such number is indicated and attaching the above-referenced Exhibit A when that map is created.

Owner or authorized representative:
Redevelopment Agency of the City of Sacramento

Assessor Parcel No.(s):

250-0220-011

250-0220-012

250-0220-021

250-0220-022

250-0220-095

&

Portion of 250-0220-023

By: Lisa Bates

Its: Director of Community Development

Dated:

- Whether a final subdivision map has been recorded or whether a building permit or special use permit for residential use has been issued ; and
- The number of residential units assigned to that Parcel.

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

7. Appeals and Interpretation Procedure

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. Any such notice must be filed within thirty (30) days following the formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; 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. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an 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) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) 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 a 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.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

Attachment 1
City of Sacramento CFD No. 2002-02
(Neighborhood Park Maintenance)
Maximum Annual Special Tax Rates - Base Fiscal Year [1]

Tax Category	Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]
<u>Developed Parcels [3]</u>	
	<i>per Residential Unit</i>
Single Family Residential Parcels	\$48.00
Condominium/Townhouse Parcels	\$48.00
Duplex/Half-plex/Tri-plex Residential Parcels	\$48.00
Multi-Family Residential Parcels	\$28.00
Mixed Use Parcels	\$28.00
Mobile Home Park Parcels	\$28.00
<u>Other Uses</u>	
Non-Residential Use Parcels [4]	<i>Tax-Exempt</i>
Undeveloped Parcels [5]	<i>Tax-Exempt</i>
Public Parcels	<i>Tax-Exempt</i>

"attachment_1"

- [1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.
- [2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.
- [3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.
- [4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.
- [5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.

determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relevant information obtained by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

- 3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel**: If a Public Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.
- 4) **Taxable Parcels Acquired by a Public Agency**: A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

5. Calculating Annual Special Taxes

The City shall assign the Maximum Annual Special Tax per Taxable Parcel based on **Attachment 1** as adjusted annually by the Tax Escalation Factor.

The City shall 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 that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County 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 timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

6. Records Maintained for the CFD

As development takes place within the CFD, the City will maintain a file containing the following information regarding each Parcel:

- The current Parcel Number;

B. Assignment of Maximum Annual Special Tax.

By August 1 of each Fiscal Year, using the Definitions from **Section 2** and the Maximum Annual Special Tax Rates from **Attachment 1**, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels as follows:

- 1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.
 - a. **Single Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - b. **Duplex/Half-Plex/Tri-plex Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.
 - c. **Multi-Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - d. **Condominium/Townhouse Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.
 - e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.
 - f. **Mobile Home Park Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.
- 2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first

family residential dwelling. A Single Family Residential Parcel is assigned one Residential Unit.

"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% in any given year.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in Section 4, below), (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.

"Undeveloped Parcel" means a Parcel that is not a Developed Parcel or a Non-Residential Use 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 classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

“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.

“Mixed Use Parcel” means a Parcel with a building permit for a mix of uses, which includes residential uses. The number of Residential Units assigned to a Mixed Use Parcel is determined at building permit issuance for the original structure, or by subsequent building permits issued for further tenant improvements.

“Mobile Home Park Parcel” means a Parcel with a special use permit for a mobile home park. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of spaces available for the placement of mobile homes.

“Multi-Family Residential Parcel” means a Parcel with a building permit for multi-family residential use. The number of Residential Units assigned to a Multi-Family Residential Parcel is determined at building permit issuance.

“Non-Residential Use Parcels” means Parcels designated for commercial, industrial, office, or other non-residential uses. Parcels with uses other than residential uses are Tax-Exempt.

“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, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, 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. Any such Parcel shall be a Tax-Exempt Parcel.

“Residential Unit(s)” means the number of taxable residential dwelling units assigned to a Parcel based on its Developed Parcel tax category assignment.

“Single Family Residential Parcel” means a single family residential lot created by the recordation of a final subdivision map, which has a building permit issued for a single

"CFD" means the Neighborhood Park Maintenance Community Facilities District No. 2002-02 of the City of Sacramento, California.

"City" means City of Sacramento, California.

"Condominium/Townhouse Residential Parcel" means a Parcel created by a subdivision map, building permit, or action of the County Assessor, that creates individual condominium or townhouse Parcels. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units created by subdivision map or building permit for each Parcel.

"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 that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

Land Use	Developed Parcel Trigger
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duplex/Half-plex/Tri-plex Residential Parcel(s)	-Building Permit
Multi-Family Residential Parcel(s)	-Building Permit
Mobile Home Park Parcel(s)	-Special Use Permit
Mixed Use Parcel(s)	-Building Permit

"Duplex/Tri-plex Residential Parcel" means a Parcel with a building permit for a duplex or a tri-plex residential use. The number of Residential Units assigned to a Duplex/Tri-plex Residential Parcel is two for a duplex residential structure and three for a tri-plex residential structure.

"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 Residential Units assigned to each Developed Parcel.

Exhibit B

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

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 Neighborhood Park Maintenance Community Facilities District No. 2002-02 (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.

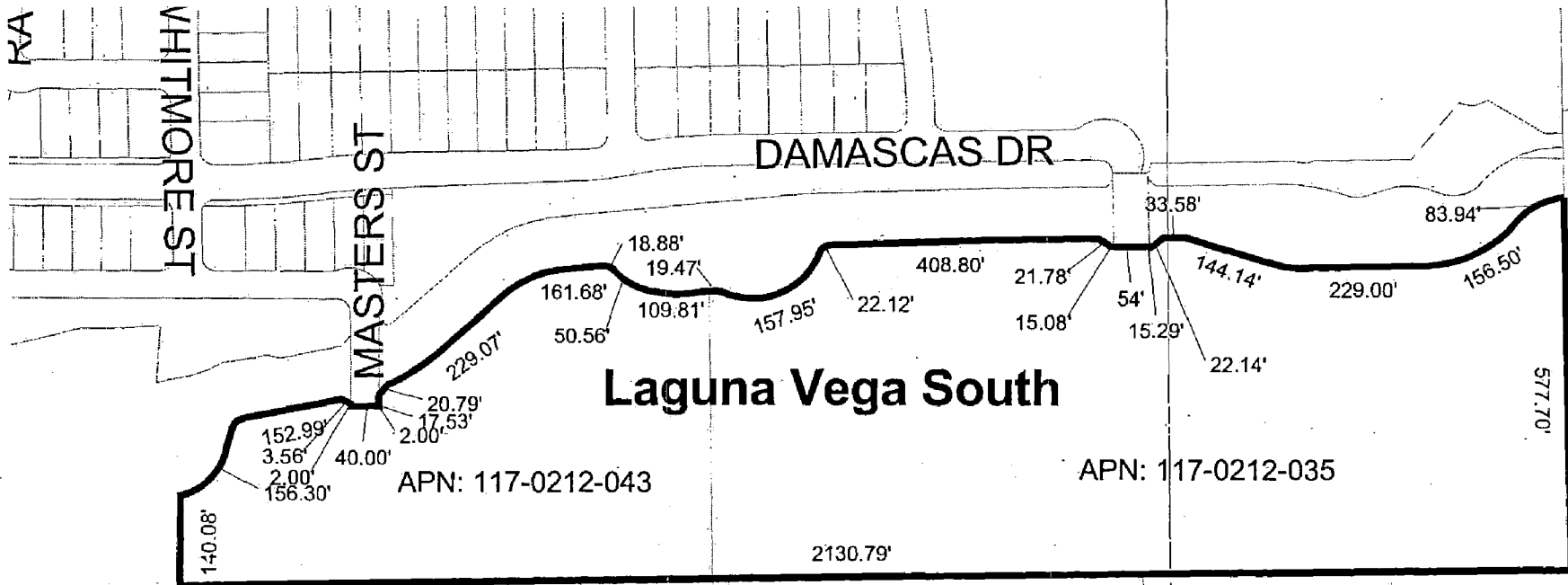
"**Assessor**" means the Assessor of the County of Sacramento.

"**Authorized Services**" mean those services authorized for funding under the CFD, as listed in the resolution forming the CFD.

"**Base Fiscal Year**" means the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

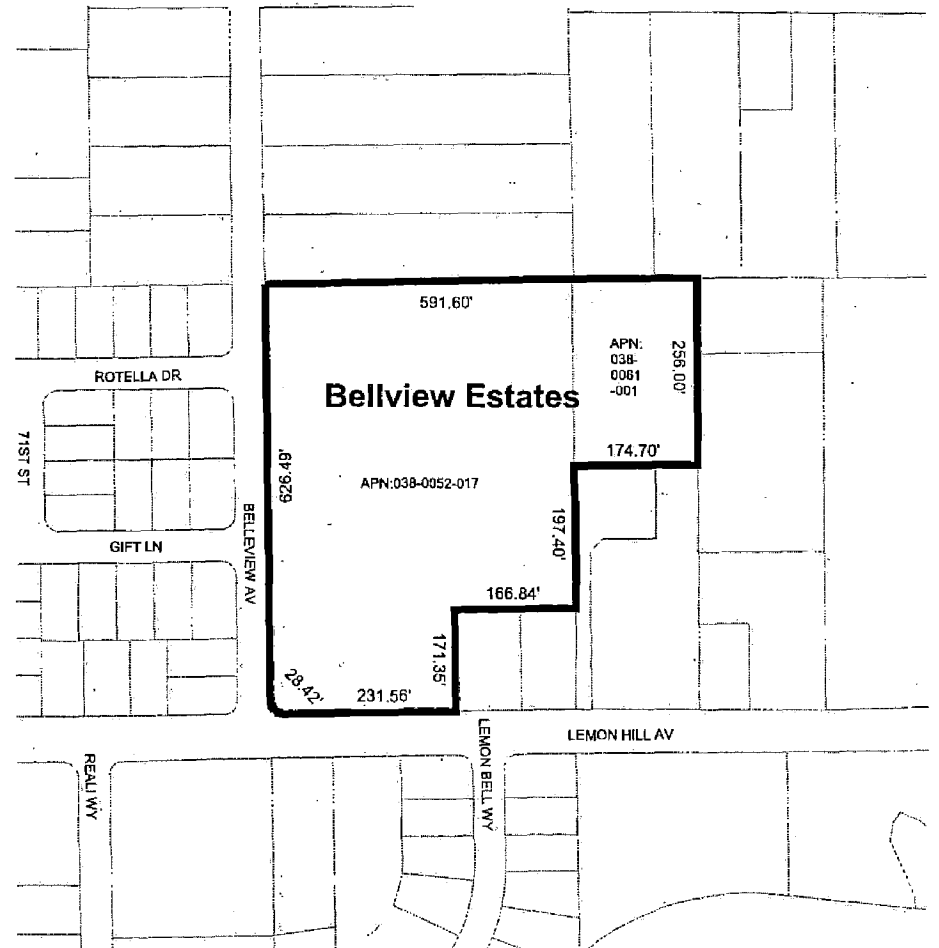
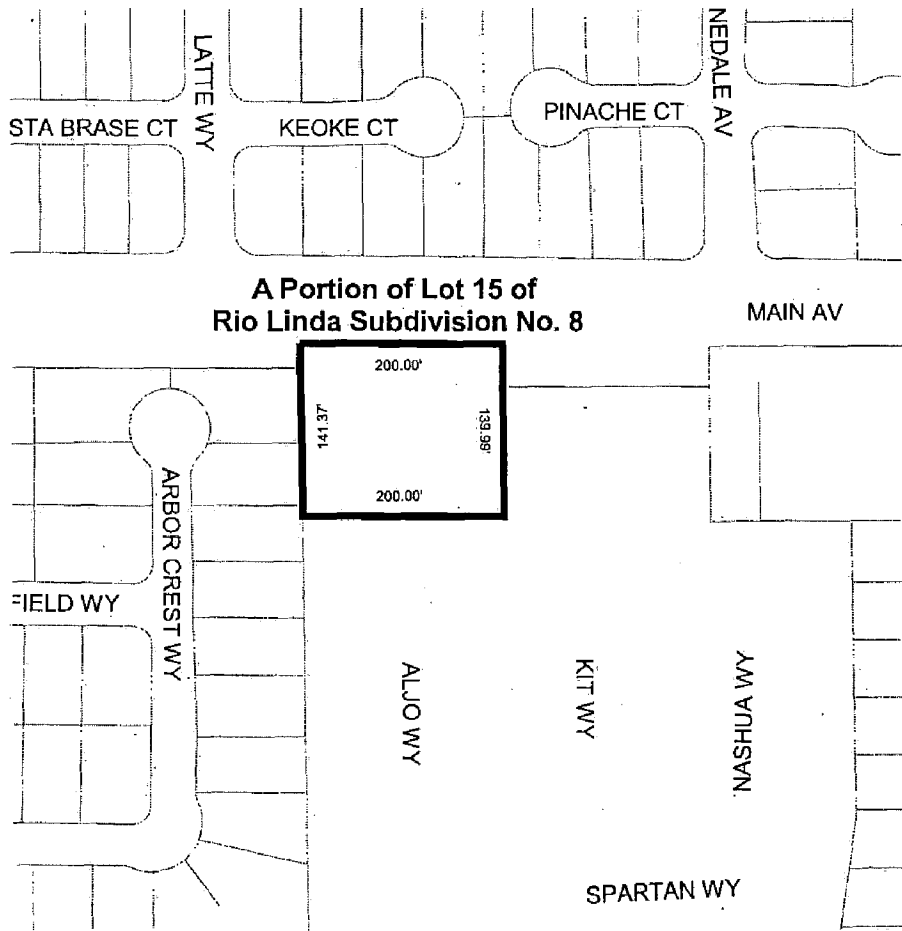
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SHEET 5 OF 5



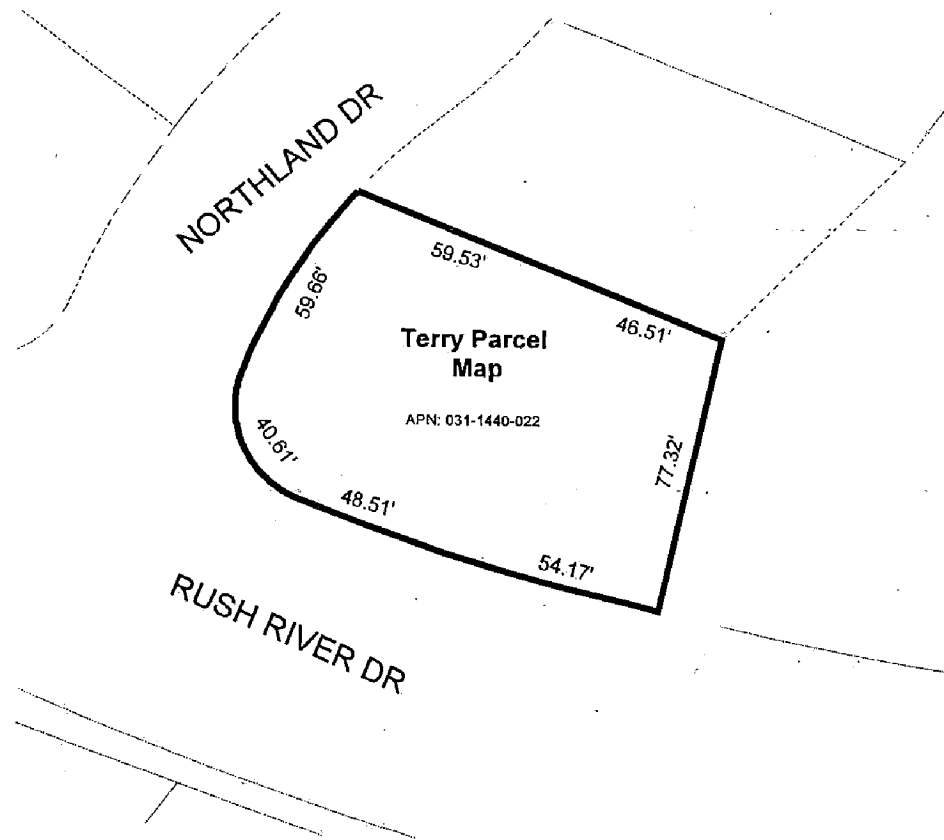
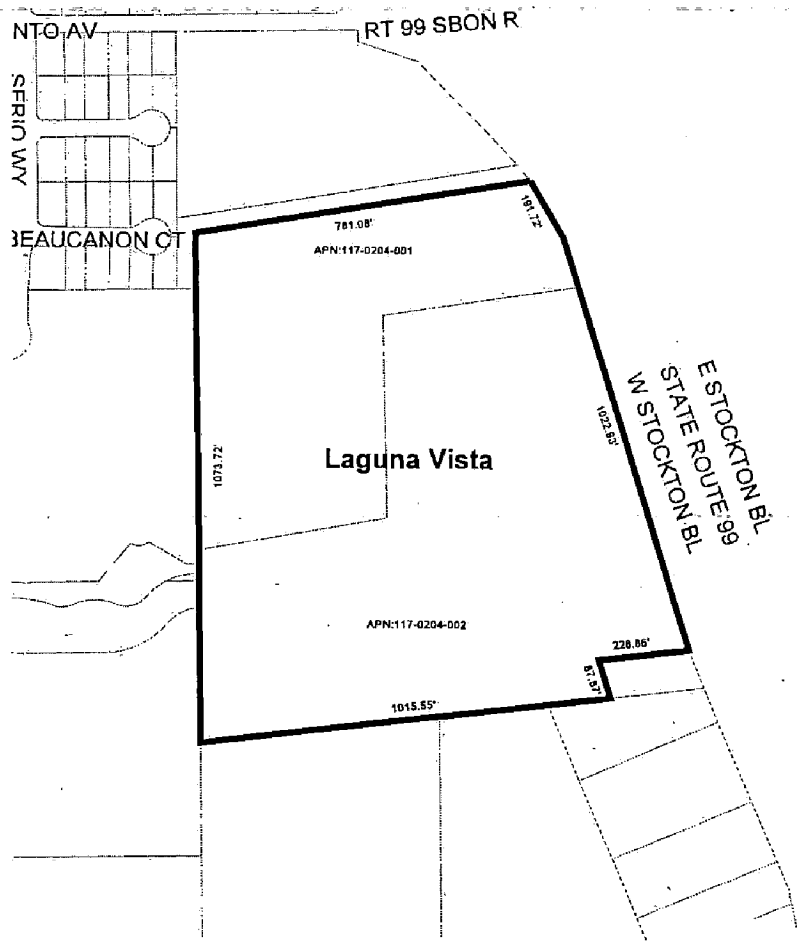
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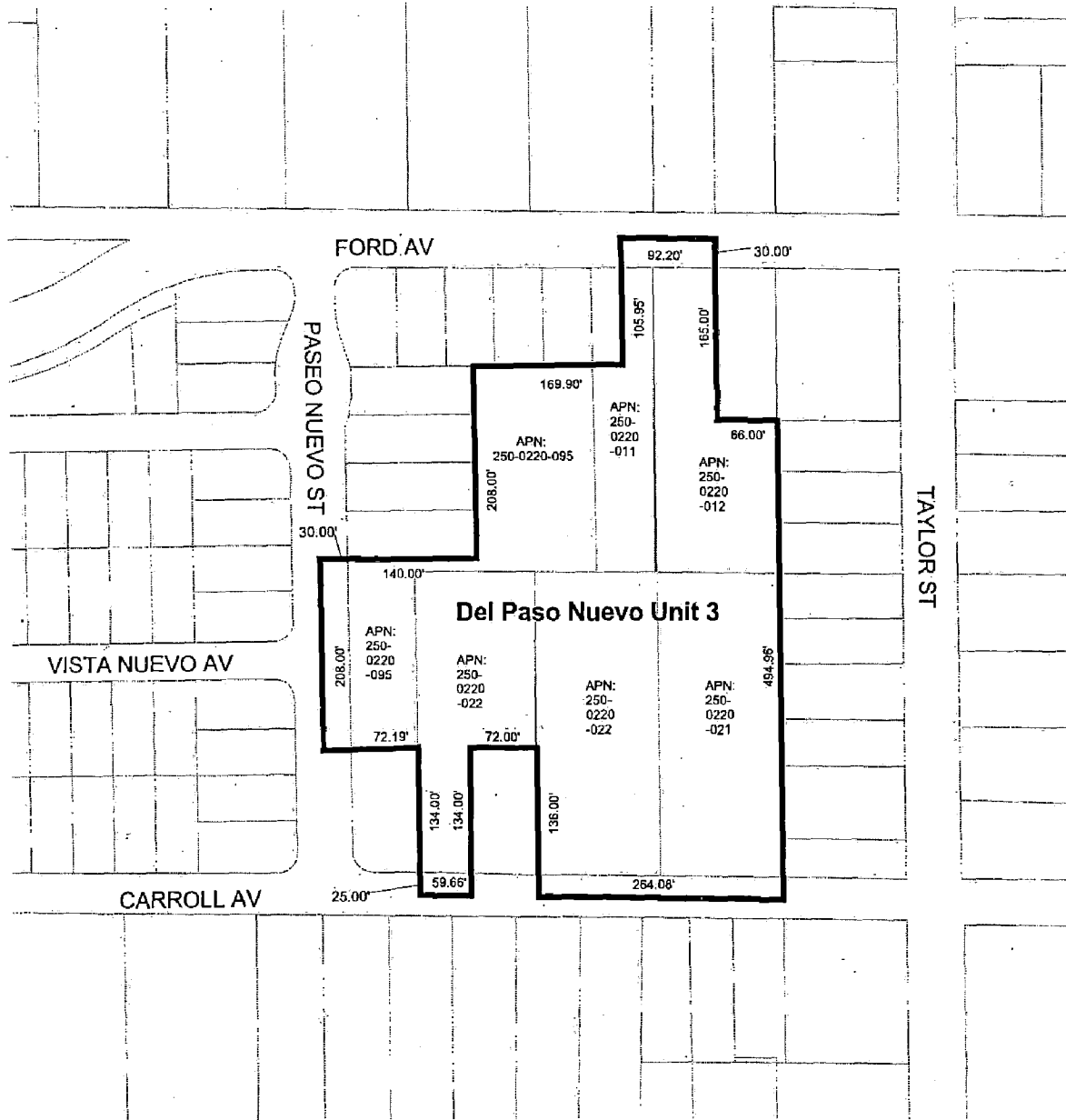
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SHEET 3 OF 5



**BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO.2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

SHEET 1 OF 5



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 ___, 2002

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING AMENDED BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02, 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 ___, 2002, BY ITS RESOLUTION NO. _____

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

FILED THIS ___ DAY OF ___, 2002 AT THE HOUR OF ___ O'CLOCK ___, 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	
	Boundary Line
NPD	Not Part of District



EXHIBIT A

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 (1/2) 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 City Hall, 915 I Street, Second 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, Department of Public Works, Special Districts, telephone (916) 264-5236.

DATED: October 23, 2002.

VALERIE A. BURROWES
City Clerk of the City of Sacramento

engineering, legal, elections 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 26th day of November, 2002, 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, Second 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 parks 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

NOTICE OF PUBLIC HEARING

ON THE RESOLUTION OF INTENTION TO ANNEX TERRITORY TO
THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE
PARKS MAINTENANCE AND RELATED SERVICES IN AND FOR SUCH
COMMUNITY FACILITIES DISTRICT
(ANNEXATION NO. 2)

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2002-702 (the "Resolution") on October 22, 2002, 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 Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2." (the "Community Facilities District"), for the purpose of financing parks 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 parks 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 Community Facilities District is to fund parks maintenance and related services. Notwithstanding the above funding objectives, the Community Facilities District's authorized services include the following:

The maintenance of landscaping, recreation facilities, irrigation facilities, lighting, necessary maintenance equipment, and other appurtenances and improvements within neighborhood parks (including those areas designated as neighborhood serving in conjunctive use park land within drainage detention basins, community parks, regional parks and parkway systems);

Community Facilities District formation and annual administration of the Community Facilities District;

Other miscellaneous services related to the above services including planning,

THE DAILY RECORDER

- SINCE 1911 -

1115 H Street, P.O. Box 1048, Sacramento, California 95812
Telephone (916) 444-2355 • Fax (916) 444-0636

SAC. CITY CLERK
915 I ST. #304
SACRAMENTO, CA 95814

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of Sacramento) ss

Notice Type: GSCL SAC CITY LEGAL NOTICE (1 PUBS)

Ad Description: AD NO. 9556

I am a citizen of the United States; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the DAILY RECORDER, a daily newspaper published in the English language in the City of Sacramento, County of Sacramento, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of Sacramento, State of California, under date May 2, 1913, Case No. 16,180. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

10/28/02

Executed on: 10/28/2002
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

C. Bramble

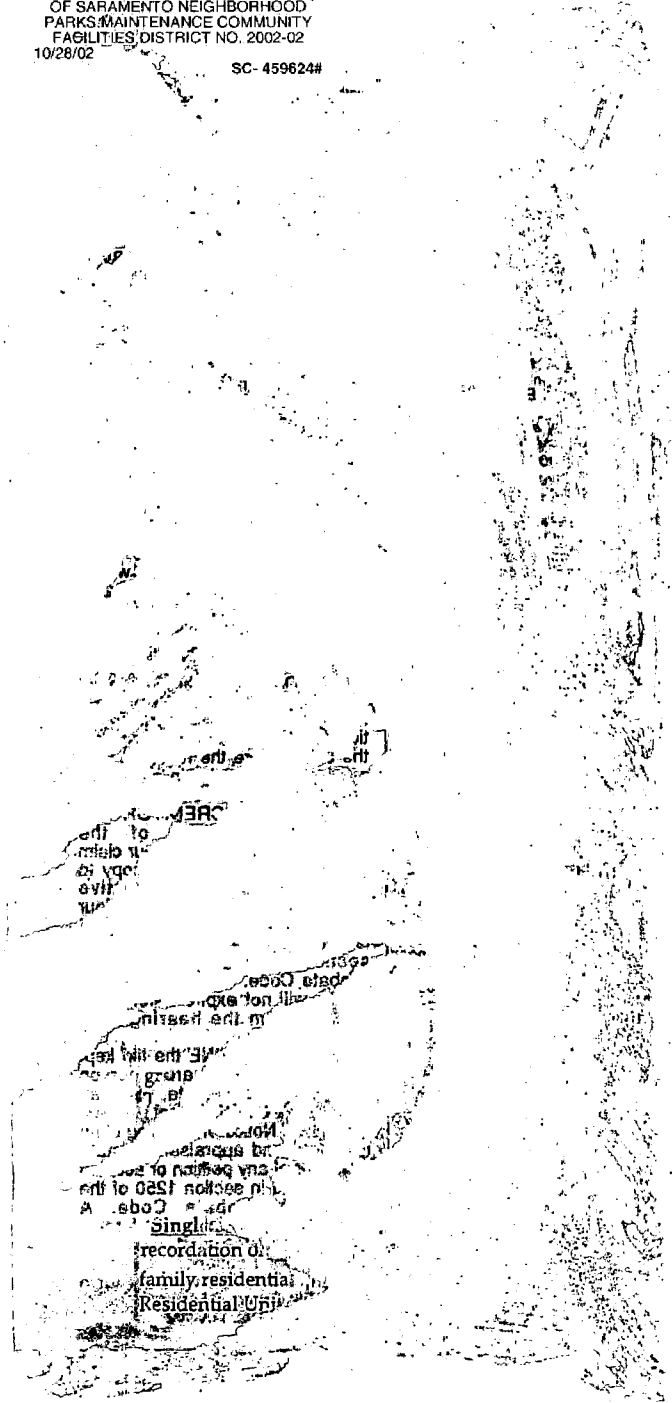
Signature

This space for filing stamp only

SC#: 459624

NOTICE OF PUBLIC HEARING
ON THE RESOLUTION OF INTENTION
TO ANNEX TERRITORY TO THE CITY
OF SACRAMENTO NEIGHBORHOOD
PARKS MAINTENANCE COMMUNITY
FACILITIES DISTRICT NO. 2002-02
10/28/02

SC- 459624#



City of Sacramento
 Neighborhood Park Maintenance CFD No. 2002-02
 Rate and Method of Apportionment
 May 17, 2002

Attachment 1
City of Sacramento CFD No. 2002-02
(Neighborhood Park Maintenance)
Maximum Annual Special Tax Rates - Base Fiscal Year [1]

Tax Category	Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]
<u>Developed Parcels [3]</u>	
	<i>per Residential Unit</i>
Single Family Residential Parcels	\$48.00
Condominium/Townhouse Parcels	\$48.00
Duplex/Half-plex/Tri-plex Residential Parcels	\$48.00
Multi-Family Residential Parcels	\$28.00
Mixed Use Parcels	\$28.00
Mobile Home Park Parcels	\$28.00
<u>Other Uses</u>	
Non-Residential Use Parcels [4]	<i>Tax-Exempt</i>
Undeveloped Parcels [5]	<i>Tax-Exempt</i>
Public Parcels	<i>Tax-Exempt</i>

"attachment_1"

- [1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.
- [2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.
- [3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.
- [4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.
- [5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.

- Whether a final subdivision map has been recorded or whether a building permit or special use permit for residential use has been issued ; and
- The number of residential units assigned to that Parcel.

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

7. Appeals and Interpretation Procedure

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. Any such notice must be filed within thirty (30) days following the formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; 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. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an 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) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) 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 a 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.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relevant information obtained by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

- 3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel:** If a Public Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.
- 4) **Taxable Parcels Acquired by a Public Agency:** A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

5. Calculating Annual Special Taxes

The City shall assign the Maximum Annual Special Tax per Taxable Parcel based on **Attachment 1** as adjusted annually by the Tax Escalation Factor.

The City shall 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 that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County 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 timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

6. Records Maintained for the CFD

As development takes place within the CFD, the City will maintain a file containing the following information regarding each Parcel:

- The current Parcel Number;

B. Assignment of Maximum Annual Special Tax.

By August 1 of each Fiscal Year, using the Definitions from **Section 2** and the Maximum Annual Special Tax Rates from **Attachment 1**, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels as follows:

- 1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.
 - a. **Single Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - b. **Duplex/Half-Plex/Tri-plex Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.
 - c. **Multi-Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - d. **Condominium/Townhouse Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.
 - e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.
 - f. **Mobile Home Park Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.
- 2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first

family residential dwelling. A Single Family Residential Parcel is assigned one Residential Unit.

"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% in any given year.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in Section 4, below), (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.

"Undeveloped Parcel" means a Parcel that is not a Developed Parcel or a Non-Residential Use 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 classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

“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.

“Mixed Use Parcel” means a Parcel with a building permit for a mix of uses, which includes residential uses. The number of Residential Units assigned to a Mixed Use Parcel is determined at building permit issuance for the original structure, or by subsequent building permits issued for further tenant improvements.

“Mobile Home Park Parcel” means a Parcel with a special use permit for a mobile home park. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of spaces available for the placement of mobile homes.

“Multi-Family Residential Parcel” means a Parcel with a building permit for multi-family residential use. The number of Residential Units assigned to a Multi-Family Residential Parcel is determined at building permit issuance.

“Non-Residential Use Parcels” means Parcels designated for commercial, industrial, office, or other non-residential uses. Parcels with uses other than residential uses are Tax-Exempt.

“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, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, 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. Any such Parcel shall be a Tax-Exempt Parcel.

“Residential Unit(s)” means the number of taxable residential dwelling units assigned to a Parcel based on its Developed Parcel tax category assignment.

“Single Family Residential Parcel” means a single family residential lot created by the recordation of a final subdivision map, which has a building permit issued for a single

"CFD" means the Neighborhood Park Maintenance Community Facilities District No. 2002-02 of the City of Sacramento, California.

"City" means City of Sacramento, California.

"Condominium/Townhouse Residential Parcel" means a Parcel created by a subdivision map, building permit, or action of the County Assessor, that creates individual condominium or townhouse Parcels. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units created by subdivision map or building permit for each Parcel.

"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 that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

Land Use	Developed Parcel Trigger
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duplex/Half-plex/Tri-plex Residential Parcel(s)	-Building Permit
Multi-Family Residential Parcel(s)	-Building Permit
Mobile Home Park Parcel(s)	-Special Use Permit
Mixed Use Parcel(s)	-Building Permit

"Duplex/Tri-plex Residential Parcel" means a Parcel with a building permit for a duplex or a tri-plex residential use. The number of Residential Units assigned to a Duplex/Tri-plex Residential Parcel is two for a duplex residential structure and three for a tri-plex residential structure.

"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 Residential Units assigned to each Developed Parcel.

Exhibit B

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

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 Neighborhood Park Maintenance Community Facilities District No. 2002-02 (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.

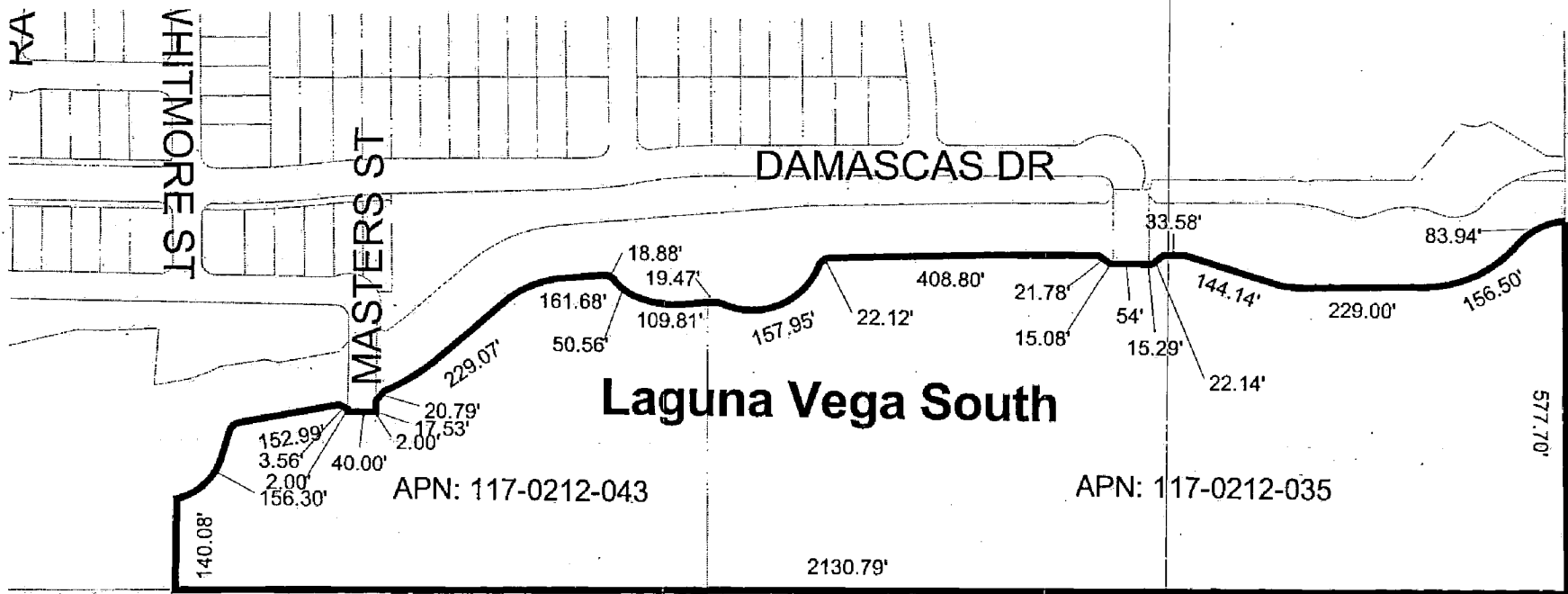
"**Assessor**" means the Assessor of the County of Sacramento.

"**Authorized Services**" mean those services authorized for funding under the CFD, as listed in the resolution forming the CFD.

"**Base Fiscal Year**" means the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

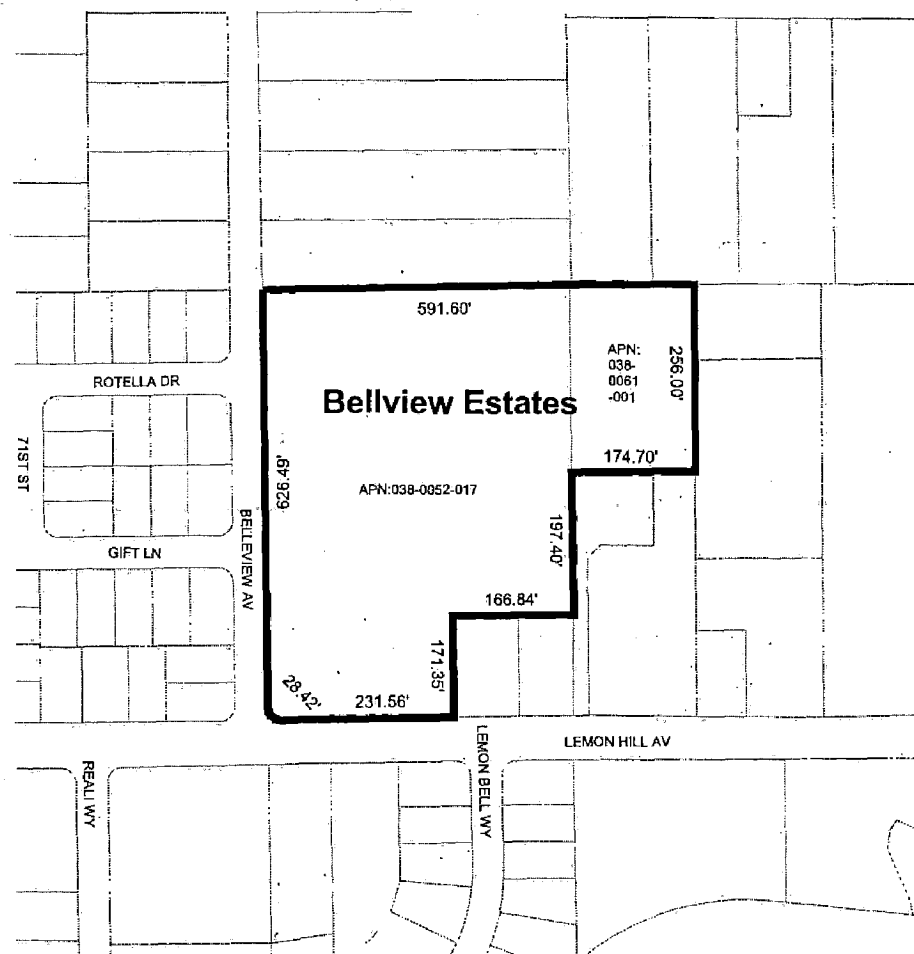
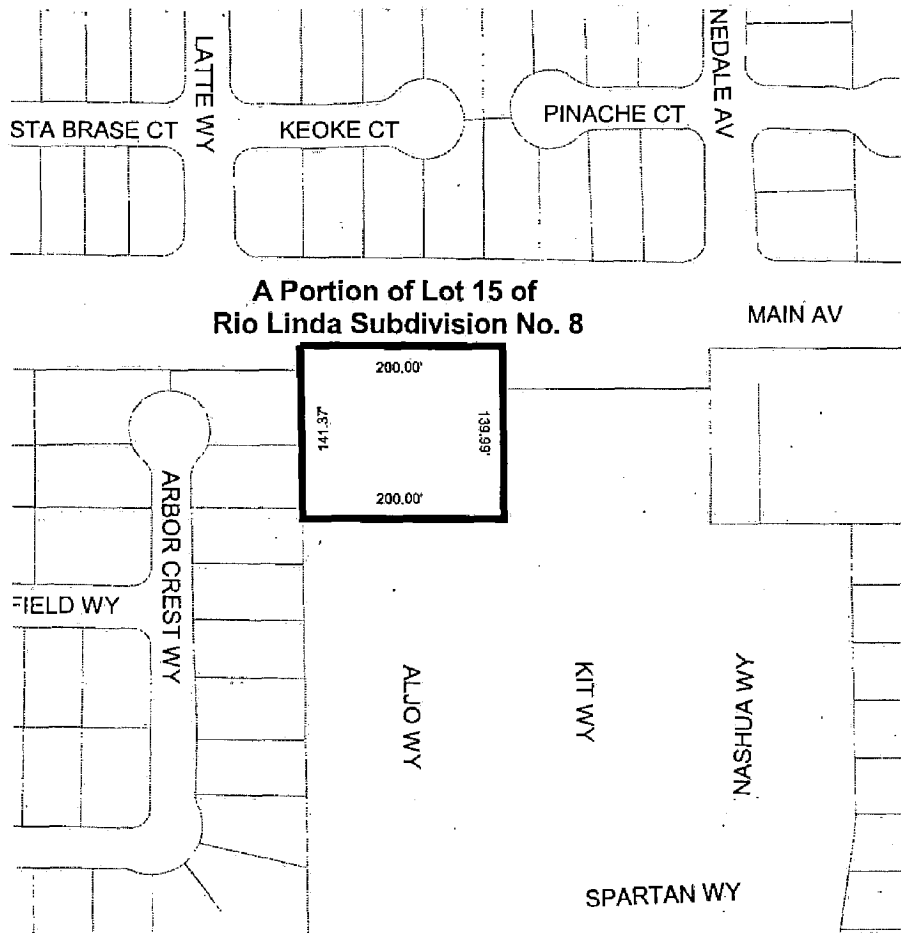
BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO. 2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 5 OF 5



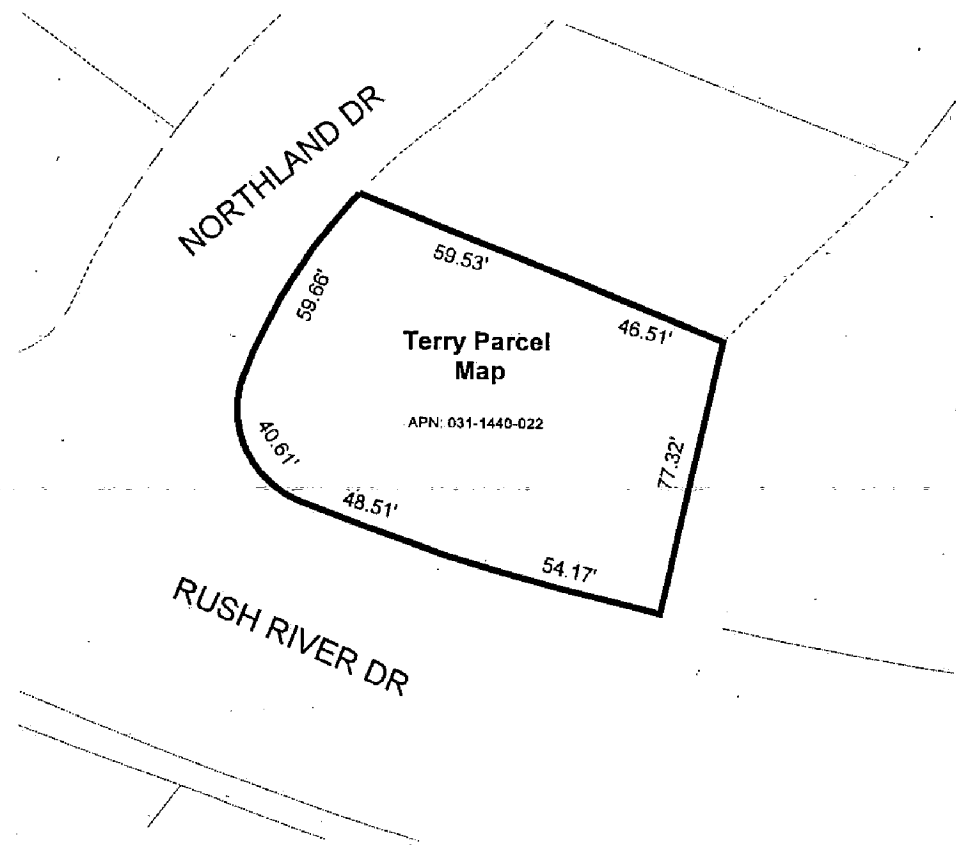
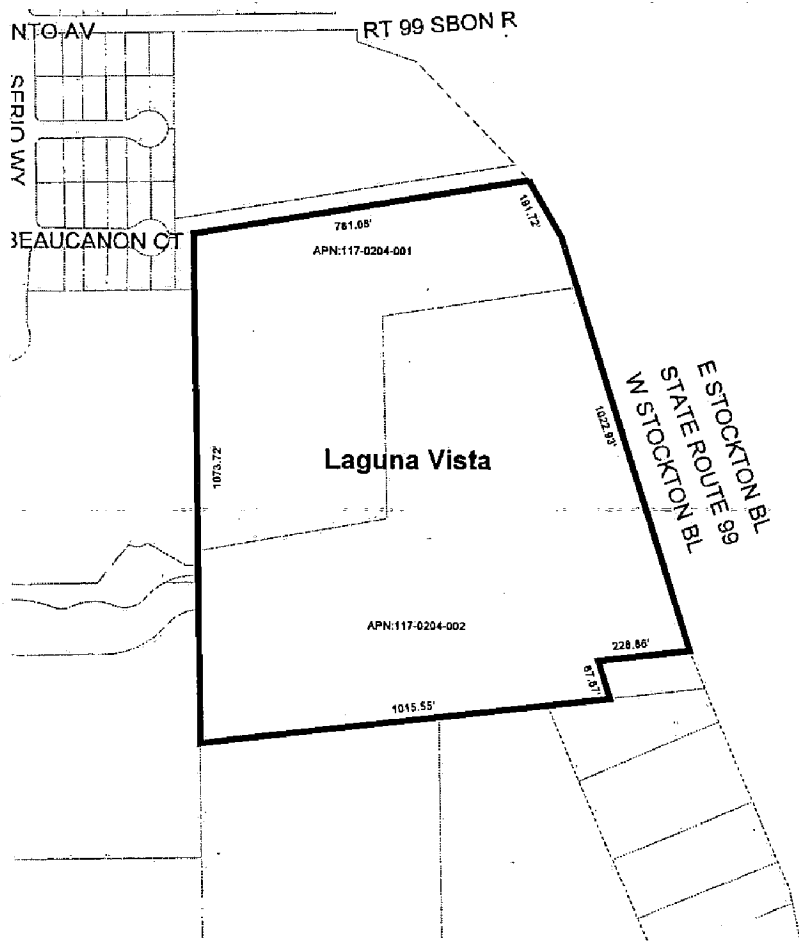
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SHEET 4 OF 5



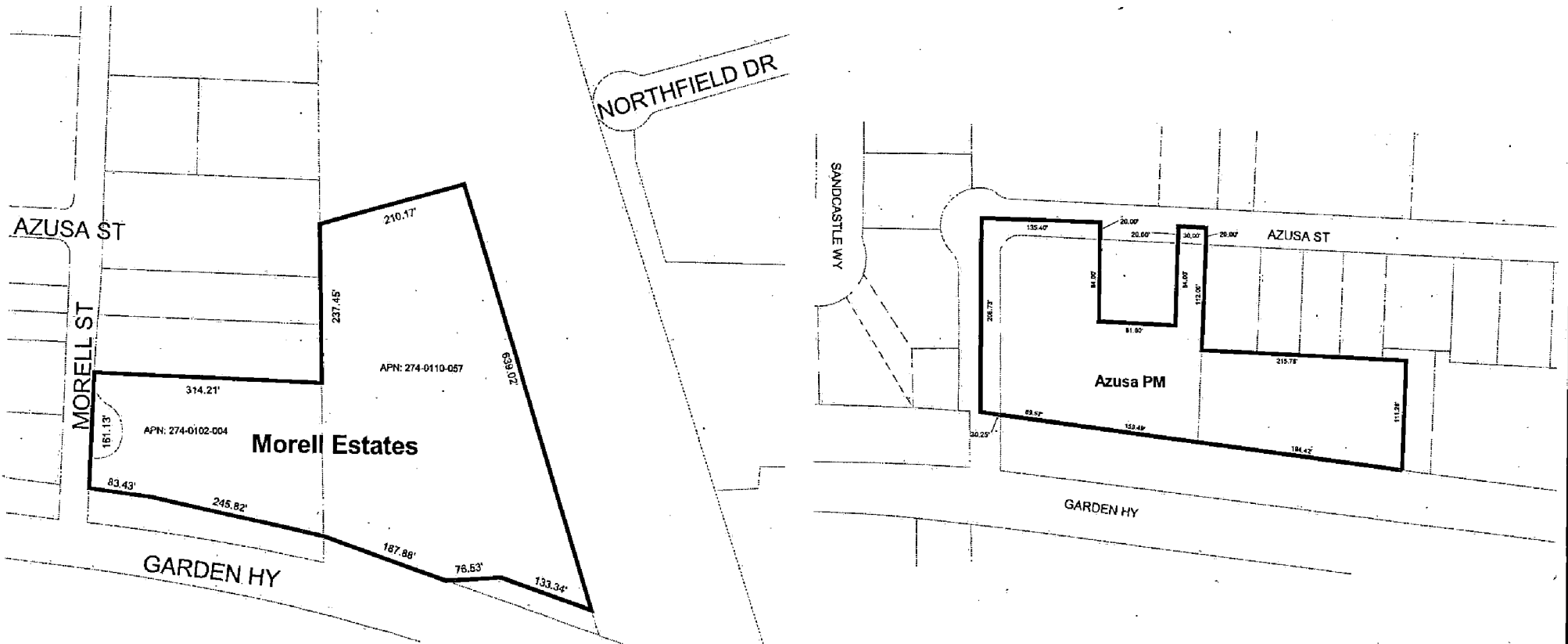
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 3 OF 5



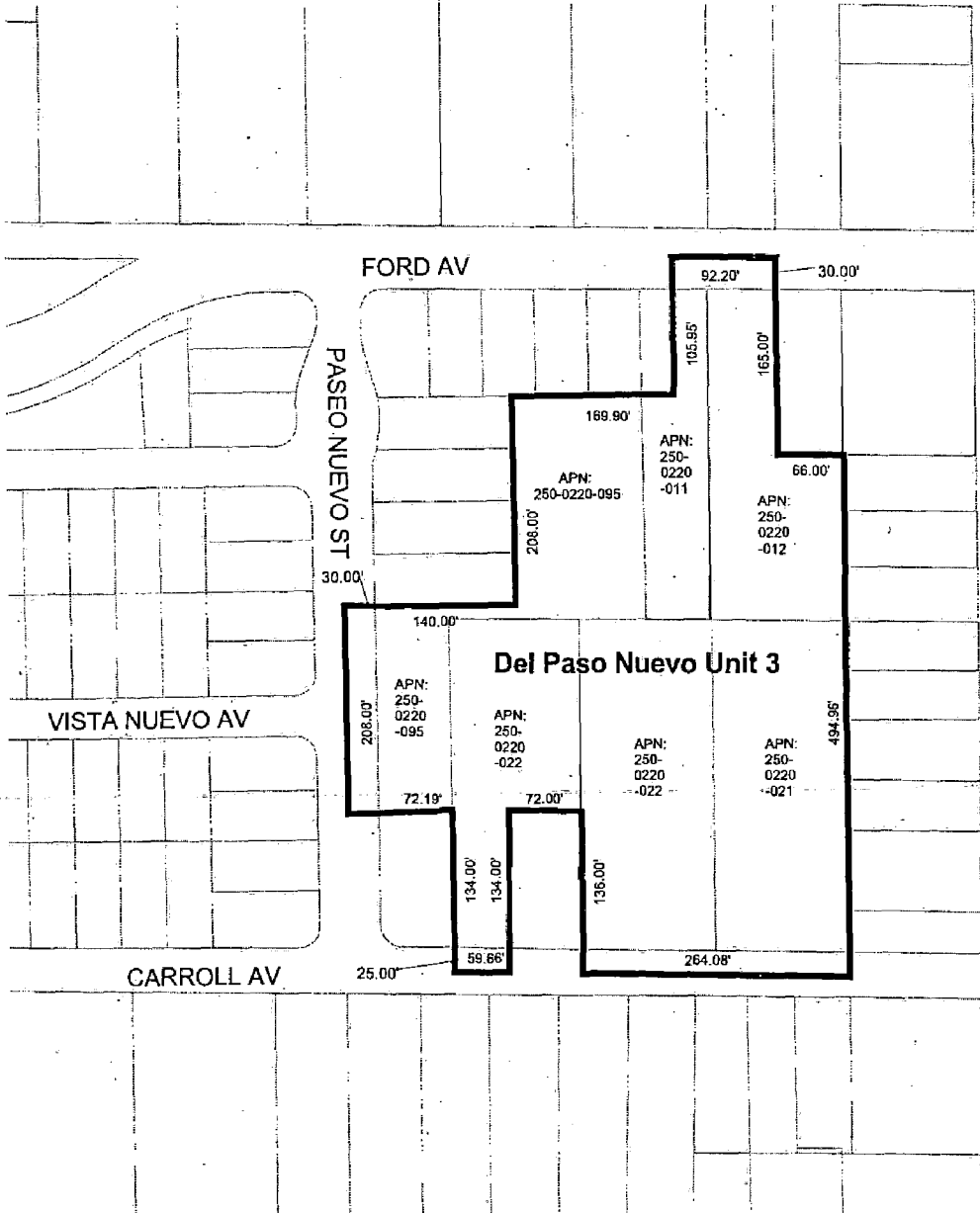
BOUNDARY MAP
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NEIGHBORHOOD PARK MAINTENANCE
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COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 2 OF 5



**BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO.2
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

SHEET 1 OF 5



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 ___, 2002

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING AMENDED BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02, 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 ___, 2002, BY ITS RESOLUTION NO. _____

CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

FILED THIS ___ DAY OF ___, 2002 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	
—	Boundary Line
NPD	Not Part of District



City of Sacramento, Department of Public Works, 1000 Capitol Mall, Sacramento, CA 95833

EXHIBIT A

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 (1/2) 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 City Hall, 915 I Street, Second 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, Department of Public Works, Special Districts, telephone (916) 264-5236.

DATED: October 23, 2002.

VALERIE A. BURROWES
City Clerk of the City of Sacramento

engineering, legal, elections 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 26th day of November, 2002, 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, Second 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 parks 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

EXHIBIT A

**NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES
DISTRICT NO. 2002-02, ANNEXATION NO. 1, CITY OF SACRAMENTO,
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

LIST OF PROPERTY OWNERS

<u>Parcel No.</u>	<u>Name of Property Owner</u>	<u>No. of Acres</u>
117-0210-035	DR Horton	14.87
117-0210-043	DR Horton	7.49
274-0092-020	Laura M. Randles	0.82
274-0092-026	Laura M. Randles	0.69
038-0052-017	Skyline Enterprise	5.17
038-0061-001	Skyline Enterprise	1.02
117-0204-002	Woodside Laguna Vista	16.16
250-0220-011	Redevelopment Agency of the City of Sacramento	0.50
250-0220-012	Redevelopment Agency of the City of Sacramento	0.75
250-0220-021	Redevelopment Agency of the City of Sacramento	1.00
250-0220-022	Redevelopment Agency of the City of Sacramento	1.00
250-0220-095	Redevelopment Agency of the City of Sacramento	1.04
250-0220-023	Redevelopment Agency of the City of Sacramento	1.00
274-0102-004	Sycamore Venture	1.32
274-0110-057	Sycamore Venture	3.64
031-1440-022	Timothy L. Terry	0.22
237-0022-008	Emit Lewis	0.92

filed within thirty (30) days following the formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; 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. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an 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) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) 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 a 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.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

CITY CLERK USE ONLY

RESOLUTION NO.: _____

DATE ADOPTED: _____

- 3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel:** If a Public Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.
- 4) **Taxable Parcels Acquired by a Public Agency:** A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

5. Calculating Annual Special Taxes

The City shall assign the Maximum Annual Special Tax per Taxable Parcel based on **Attachment 1** as adjusted annually by the Tax Escalation Factor.

The City shall 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 that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County 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 timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

6. Records Maintained for the CFD

As development takes place within the CFD, the City will maintain a file containing the following information regarding each Parcel:

- The current Parcel Number;
- Whether a final subdivision map has been recorded or whether a building permit or special use permit for residential use has been issued ; and
- The number of residential units assigned to that Parcel.

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

7. Appeals and Interpretation Procedure

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. Any such notice must be

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- 1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.
 - a. **Single Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - b. **Duplex/Half-Plex/Tri-plex Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.
 - c. **Multi-Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.
 - d. **Condominium/Townhouse Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.
 - e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.
 - f. **Mobile Home Park Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.

- 2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relevant information obtained by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

CITY CLERK USE ONLY

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"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% in any given year.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in **Section 4**, below), (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.

"Undeveloped Parcel" means a Parcel that is not a Developed Parcel or a Non-Residential Use 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 classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

B. Assignment of Maximum Annual Special Tax.

By August 1 of each Fiscal Year, using the Definitions from **Section 2** and the Maximum Annual Special Tax Rates from **Attachment 1**, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels as follows:

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“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.

“Mixed Use Parcel” means a Parcel with a building permit for a mix of uses, which includes residential uses. The number of Residential Units assigned to a Mixed Use Parcel is determined at building permit issuance for the original structure, or by subsequent building permits issued for further tenant improvements.

“Mobile Home Park Parcel” means a Parcel with a special use permit for a mobile home park. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of spaces available for the placement of mobile homes.

“Multi-Family Residential Parcel” means a Parcel with a building permit for multi-family residential use. The number of Residential Units assigned to a Multi-Family Residential Parcel is determined at building permit issuance.

“Non-Residential Use Parcels” means Parcels designated for commercial, industrial, office, or other non-residential uses. Parcels with uses other than residential uses are Tax-Exempt.

“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, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, 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. Any such Parcel shall be a Tax-Exempt Parcel.

“Residential Unit(s)” means the number of taxable residential dwelling units assigned to a Parcel based on its Developed Parcel tax category assignment.

“Single Family Residential Parcel” means a single family residential lot created by the recordation of a final subdivision map, which has a building permit issued for a single family residential dwelling. A Single Family Residential Parcel is assigned one Residential Unit.

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"**Base Fiscal Year**" means the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

"**CFD**" means the Neighborhood Park Maintenance Community Facilities District No. 2002-02 of the City of Sacramento, California.

"**City**" means City of Sacramento, California.

"**Condominium/Townhouse Residential Parcel**" means a Parcel created by a subdivision map, building permit, or action of the County Assessor, that creates individual condominium or townhouse Parcels. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units created by subdivision map or building permit for each Parcel.

"**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 that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

Land Use	Developed Parcel Trigger
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duplex/Half-plex/Tri-plex Residential Parcel(s)	-Building Permit
Multi-Family Residential Parcel(s)	-Building Permit
Mobile Home Park Parcel(s)	-Special Use Permit
Mixed Use Parcel(s)	-Building Permit

"**Duplex/Tri-plex Residential Parcel**" means a Parcel with a building permit for a duplex or a tri-plex residential use. The number of Residential Units assigned to a Duplex/Tri-plex Residential Parcel is two for a duplex residential structure and three for a tri-plex residential structure.

"**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 Residential Units assigned to each Developed Parcel.

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Exhibit B

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

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 Neighborhood Park Maintenance Community Facilities District No. 2002-02 (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 authorized for funding under the CFD, as listed in the resolution forming the CFD.

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DATE ADOPTED: _____

Exhibit A

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

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. The primary function of the CFD is to fund the maintenance of neighborhood parks in the City of Sacramento. The CFD's authorized services include the following:

1. The maintenance of landscaping, recreation facilities, irrigation facilities, lighting, necessary maintenance equipment, and other appurtenances and improvements within neighborhood parks (including those areas designated as neighborhood serving in conjunctive use park land within drainage detention basins, community, parks, regional parks and parkway systems.)
2. CFD formation and annual administration of the District
3. Other miscellaneous services related to items 1 or 2, including planning, engineering, legal, elections, and administration.

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pursuant to Section 53326 of the Act, to be held not less than ninety (90) days thereafter, unless appropriate waivers pursuant to said Section have been filed with the City Clerk. The special tax may be levied if two-thirds of those voting approve the measure.

Section 11. In the opinion of the Council, the public interest will not be served by allowing the property owners in the District to enter into a contract pursuant to Section 53329.5(a) of the Act, to perform the parks maintenance and related services to be financed under Chapter 3.124 of the Sacramento City Code and the Act.

Section 12. The City Council directs Bob Overstreet, Director of Parks and Recreation of the City of Sacramento, to prepare the report required by Section 53321.5 of the Government Code and to file the report with the City Council at or before the time of the hearing.

Section 13. The City Clerk is directed to publish notice of the hearing in accordance with Sections 53322 and 53322.4 of the Act, as follows:

(a) A notice of public hearing in the form required by the Act shall be published in the Daily Recorder, a newspaper of general circulation published in the area of the District, which such publication shall be made pursuant to Section 6061 of the California Government Code and shall be completed at least seven (7) days prior to the date set for such public hearing; and

(b) A notice of public hearing in the form required by the Act shall be mailed, first class postage prepaid, to each property owner and to each registered voter within the boundaries of the District, which such mailing to such property owners shall be made to such property owners at their addresses as shown on the records of the Sacramento County Treasurer-Tax Collector, and which such mailing to such registered voters shall be made to such registered voters at their addresses as shown on the records of the Sacramento County Registrar of Voters, or in either case as otherwise known to the City Clerk of the City, and which such mailing shall be completed at least fifteen (15) days prior to the date set for such public hearing. The notice of hearing shall include a description of the voting procedures in accordance with Government Code Section 53322(b)(4).

MAYOR

ATTEST:

CITY CLERK

FOR CITY CLERK USE ONLY

RESOLUTION NO. _____

DATE ADOPTED: _____

Section 6. It is the intention of the Council, pursuant to Section 53317.3 of the Act, to continue to levy the special tax on property (that is not otherwise exempt from the special tax) that is acquired by a public entity through a negotiated transaction, by gift or devise; provided, however, that the Council may annually determine whether or not public property shall be subject to this tax or be tax exempt.

Section 7. It is the intention of the Council, pursuant to Section 53317.5 of the Act, to treat the obligation to pay 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; provided, however, that the Council may annually determine whether or not public property shall be subject to this tax or be tax exempt.

Section 8. It is the intention of the Council, pursuant to Section 53340.1 of the Act, 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), to be payable by the owner of the leasehold or possessory interests in such property.

Section 9. It is the intention of the Council, pursuant to Section 53325.7 of the Act, to establish an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for the District.

Section 10. Notice is given that the City Council hereby fixes 2:00 p.m. on November 26, 2002, in the chambers of the City Council, City Hall, 915 I Street, Sacramento, California 95814 as the time and place for a public hearing on the proposed annexation to the District, and the proposed levy of special taxes, and all other matters as set forth in this resolution. At such public hearing, any persons interested, including all taxpayers, property owners and registered voters within the District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the establishment of the District and the levy of the special tax, or the extent of the District, or the neighborhood parks maintenance and related services to be provided, or any other matters set forth herein, 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 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 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. If, at the conclusion of the hearing, the City Council determines to proceed with the establishment of the District, the levy of special taxes will be submitted to the electors of the District in an election

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et seq. of the California Government Code, hereafter "Act"). The boundaries of the territory proposed for inclusion in the District are shown on the map entitled "Area Map" attached hereto as Exhibit C. Exhibit C also shows the territory included in the existing District. A map showing the proposed territory to be annexed ("Boundary Map") is on file in the office of the City Clerk, is in the form required by Section 3110 of the Streets and Highways Code, and is hereby approved. The City Clerk is directed to file a copy of the Boundary Map with the County Recorder of the County of Sacramento within fifteen (15) days hereafter, and in no event later than fifteen (15) days prior to the hearing, for placement in the Book of Maps of Assessment and Community Facilities Districts, in accordance with the provisions of Section 3111 of the Streets and Highways Code of the State of California.

Section 3. The name of the proposed annexation to the District is "Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2."

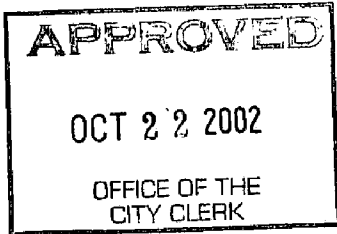
Section 4. The District was formed solely for parks maintenance services and related purposes, and will not finance capital improvements or issue bonds. The services to be financed by the District are set forth in Exhibit A, attached hereto and incorporated herein by this reference, all of which are as authorized by the Act and by Chapter 3.124 of the Sacramento City Code. The District shall also finance all costs and expenses normally incidental to the provision of the maintenance and related services, including without limitation, elections; engineering; contract supervision; planning; legal and City administration.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for said parks maintenance and related services, secured by recordation of a continuing lien against all nonexempt real property in the District, will be levied annually within the District. Pursuant to section 3.124.230A of the Sacramento City Code, certain City-owned property within the District will be subjected to the lien for the special tax. The tax is to be collected as a separately-stated item on the county property tax bill, but the City Council reserves the right to change the method of collection at any time. The special tax shall be apportioned according to the number of Residential Units assigned to the parcel, at the per annum tax rates specified in Exhibit B, attached hereto and incorporated herein by this reference, the Rate and Method of Apportionment of Special Tax and the maximum special tax rate. The rates shown are maximum rates. The special tax levied on all parcels may be increased prorata, but not more than ten percent (10%), on account of the default or delinquency of the owner of any parcel. The rates may also be escalated for inflation pursuant to section 3.214.230C of the Sacramento City Code, as specified in Exhibit B. If tax collections at the stated rates exceed the amount required to pay the Annual Costs, the rates may be reduced in accordance with the formulae set forth in Exhibit B. The special tax levied and to be collected hereunder shall be in perpetuity, unless and until the need for the parks maintenance and related services no longer exists.

FOR CITY CLERK USE ONLY

RESOLUTION NO. _____

DATE ADOPTED: _____



RESOLUTION NO. 2002-702

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

A RESOLUTION OF THE CITY OF SACRAMENTO DECLARING ITS INTENTION TO ANNEX TERRITORY TO THE NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02, CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE THE PARKS MAINTENANCE SERVICES TO BE PROVIDED WITHIN SAID DISTRICT (Annexation No. 2)

WHEREAS:

A. The City Council (the "Council") of the City of Sacramento (the "City") has heretofore established the Neighborhood Parks Maintenance Community Facilities District No. 2002-02 ("District") pursuant to provisions of the Mello-Roos Community Facilities Act of 1982 ("Act"), and has heretofore levied a special tax therein to pay for neighborhood parks maintenance and related services to be provided within the District, under and pursuant to the Act.

B. The Council has determined that the establishment of the District is consistent with and follows the local goals and policies concerning the use of the Act that have been adopted by the Council and are now in effect.

C. The Council is fully advised in this matter.

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

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

Section 2. It is the intention of the Council and the Council hereby proposes to annex territory to the Neighborhood Parks Maintenance Community Facilities District No. 2002-02, ("District") under the terms of the Mello-Roos Community Facilities Act of 1982 (Section 53311

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RESOLUTION NO. _____

DATE ADOPTED: _____

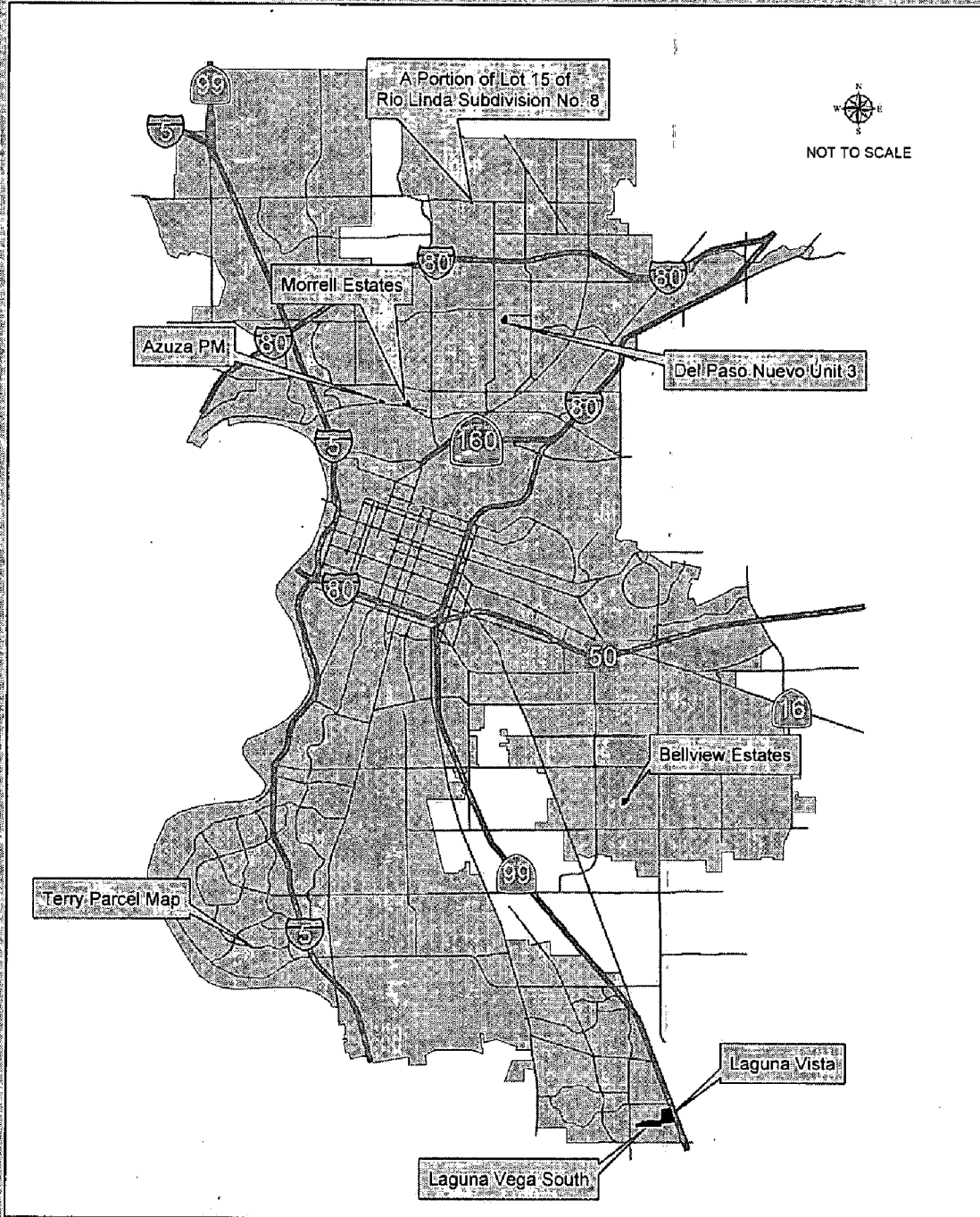
ATTACHMENT B

**ANNEXATION #2 TO THE NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY
FACILITIES DISTRICT (CFD) NO. 2000-02 SCHEDULE**

Oct 22, 2002	City Council - Resolution of Intention
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Oct 23, 2002	Mail Notice of Hearing
Nov 26, 2002	City Council - Hearing, Call for Special Election
Nov 27, 2002	Mail Ballots (Waiver of 90-day period)
Dec 11, 2002	Ballots Due
Dec 17, 2002	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
Dec 18, 2003	Record Notice of "Special Tax Lien"
Jan 9, 2003	City Council - Adopt Ordinance to Levy Tax

ATTACHMENT A



Neighborhood Park Maintenance CFD
Annexation #2

PUBLICWORKS
CITY OF
SAN ANTONIO
Engineering Services & Special Districts

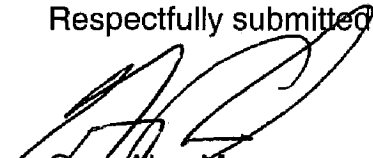
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City Council
Citywide Neighborhood Park Maintenance CFD – Annexation #2
October 7, 2002

ESBD CONSIDERATIONS:

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

Respectfully submitted,



Gary Alm, Manager
Development Services

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

Approved:



Michael Kashiwagi
Director of Public Works

City Council
 Citywide Neighborhood Park Maintenance CFD – Annexation #2
 October 7, 2002

The maximum annual special tax rates to be levied on new residential properties are as listed below:

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

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

ENVIRONMENTAL CONSIDERATIONS:

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

POLICY CONSIDERATIONS:

The procedures under which this CFD 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 Parks Maintenance District is consistent with the City’s Strategic Plan in preserving and enhancing the City’s neighborhoods and quality of life.

City Council
Citywide Neighborhood Park Maintenance CFD – Annexation #2
October 7, 2002

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 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 Azuza Street, Rush River Drive and Main Avenue. Subdivision maps of Del Paso Nuevo Unit #3, Laguna Vega South, Laguna Vista, Morell Estates and Bellview Estates.

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 to the District. The balance of costs will be borne by the general fund and the Citywide Landscape and Lighting District.

Existing parks and all community parks, regional parks, open space, trails and buffer areas are not covered by this CFD.