



CITY OF SACRAMENTO
CALIFORNIA

DEPARTMENT OF
PUBLIC WORKS

TECHNICAL SERVICES DIVISION

APPROVED
BY THE CITY COUNCIL

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

October 26, 1998

NOV 10 1998

OFFICE OF THE
CITY CLERK

916-264-7474
FAX 916-264-7480

City Council
Sacramento, California

Honorable Members in Session:

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

LOCATION AND COUNCIL DISTRICT:

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

RECOMMENDATION:

This report recommends that the City Council adopt a Resolution of Intention to levy a special tax and set a hearing date for December 15, 1998.

CONTACT PERSON:

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

FOR COUNCIL MEETING OF:

November 10, 1998

SUMMARY:

This report presents a proposal to form a Mello-Roos Community Facilities District (CFD) to fund future landscaping needs in the Willow Creek area. Adoption of the attached resolution will set a hearing date for December 15, 1998.

COMMITTEE/COMMISSION ACTION:

None.



City Council
Willowcreek Landscaping CFD No. 98-04
October 26, 1998

BACKGROUND INFORMATION:

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

On October 6, 1998, City Council approved a resolution to request County jurisdiction to include four properties currently outside city limits. Upon receiving this request, County staff responded they do not have authority to grant such jurisdiction. As a result, the four county properties have been drawn out of the CFD boundary at this time. If and when these properties are annexed to the city and apply for development, they will be required to annex to the Willowcreek Landscaping CFD and pay annexation fees as appropriate.

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

FINANCIAL CONSIDERATIONS:

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

ENVIRONMENTAL CONSIDERATIONS:

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

POLICY CONSIDERATIONS:

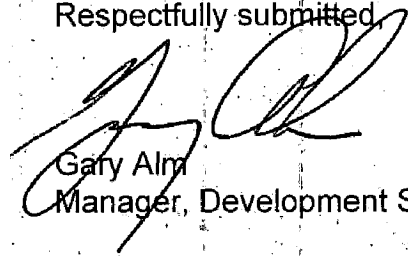
The procedures under which this CFD is being initiated are set forth in Title 5 of the Government Code, Sections 53311-53317.5, entitled "The Mello-Roos Community Facilities Act of 1982."

City Council
Willowcreek Landscaping CFD No. 98-04
October 26, 1998

MBE/WBE:

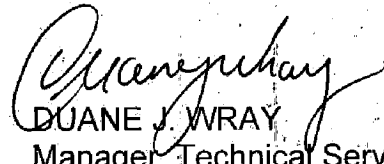
City Council adoption of the attached resolution is not affected by City policy related to MBE/WBE.

Respectfully submitted,



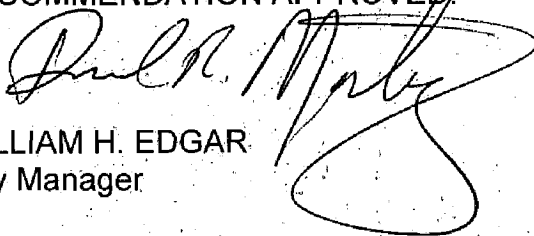
Gary Alm
Manager, Development Services

Approved:



DUANE J. WRAY
Manager, Technical Services Division

RECOMMENDATION APPROVED



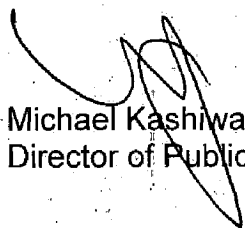
WILLIAM H. EDGAR
City Manager



RW:jd

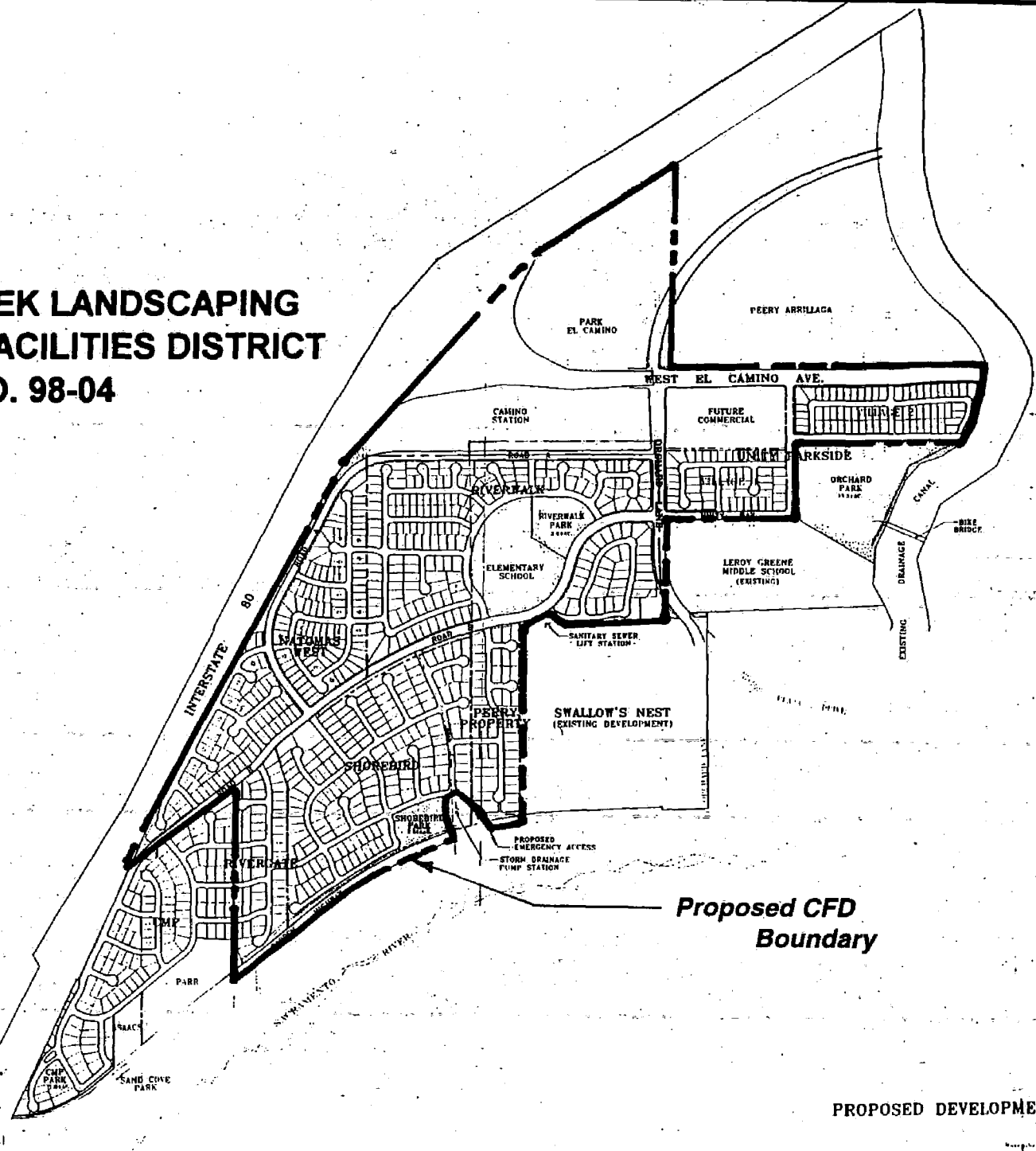
S:\TECHSVC\Project Delivery\SpecDist\PROJECTS\CFD\WCM\CC-#98-04-ROI.wpd

Approved:



Michael Kashiwagi
Director of Public Works

WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04



**Proposed CFD
Boundary**

PROPOSED DEVELOPMENTS

NOTE:
THIS SITE PLAN FOR PRELIMINARY PLANNING PURPOSES ONLY. ALL
SITE PLANS AND SPECIFICATIONS SHOULD BE APPROVED BY THE BOARD OF SUPERVISORS.

The Spink Corporation
2700 UNIVERSITY AVENUE, SUITE 200, SAN JOSE, CALIFORNIA 95128
PHONE: (408) 297-1700 FAX: (408) 297-1701

EXHIBIT A

EXHIBIT B

WILLOWCREEK LANDSCAPING CFD NO. 98-04 SCHEDULE

22-Oct-98	Deadline to provide Tax Rate & list of services for ROI
06-Oct-98	City Council - Request Jurisdiction From County
10-Nov-98	City Council - Resolution of Intention
12-Nov-98	Mail Notice of Hearing
15-Dec-98	City Council - Hearing, Call for special election
16-Dec-98	Mail Ballots (Waiver of 90 day period)
05-Jan-99	Ballots Due
19-Jan-99	City Council - Election Results
20-Jan-99	Record Notice of Special Tax
02-Feb-99	City Council - Pass for Publication Ordinance to levy Tax
09-Feb-99	City Council - Adopt Ordinance to levy Tax

APPROVED
BY THE CITY COUNCIL

NOV 10 1998

OFFICE OF THE
CITY CLERK

RESOLUTION NO. 98-553

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

**A RESOLUTION OF THE CITY OF SACRAMENTO
DECLARING ITS INTENTION TO ESTABLISH THE
WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04,
CITY OF SACRAMENTO, COUNTY OF SACRAMENTO,
STATE OF CALIFORNIA, AND TO LEVY A SPECIAL
TAX THEREIN TO FINANCE MAINTENANCE SERVICES
TO BE PROVIDED WITHIN SAID DISTRICT**

WHEREAS, the City Council (the "Council") of the City of Sacramento (the "City") has duly considered the advisability and necessity of establishing a community facilities district in the area of the City commonly known as the Willowcreek area within the South Natomas Community Plan Area and levying a special tax therein to pay for maintenance and related services to be provided within the district, under and pursuant to the provisions of Title 81 of the Sacramento City Code and the Act, as defined below; and

WHEREAS, the Council has determined that the establishment of such community facilities 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 not in effect; and

WHEREAS, 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 establish a community facilities district ("District") under the terms of the Mello-Roos Community Facilities Act of 1982 (Section 53311 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 "Proposed Boundaries of the Willowcreek Landscaping

- 1 -

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RESOLUTION NO. _____

DATE ADOPTED: _____

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Community Facilities District No. 98-04, City of Sacramento, County of Sacramento, State of California" ("Boundary Map"). The 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 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 proposed for the District is Willowcreek Landscaping Community Facilities District No. 98-04.

Section 4. The District is being formed solely for maintenance services and related purposes, and will not finance capital improvements or issue bonds. The services proposed 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 Title 81 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 election costs; design fees and costs; contract supervision; and City administrative and legal costs.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for said 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 Title 81 of the Sacramento City Code, certain City-owned property within the District will be subjected to the lien of the special tax. The tax is proposed 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 use and state of development of the land, 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. 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 Title 81 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 maintenance and related services no longer exists.

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

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DATE ADOPTED: _____

special tax) that is acquired by a public entity through a negotiated transaction, by gift or devise.

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.

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 December 15, 1998 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 establishment of the District, the proposed rate, method of apportionment and manner of collection of the special tax 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 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 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.

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DATE ADOPTED: _____

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 maintenance and related services to be financed under Title 81 of the City Code and the Act.

Section 12. The City Council directs Michael Kashiwagi, Director of Public Works 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.

ATTEST:

MAYOR

CITY CLERK

s:\wpc\wlc\cfd.rol

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RESOLUTION NO. _____

DATE ADOPTED: _____

Exhibit A

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

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

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

Exhibit B

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

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the Willowcreek Landscaping Community Facilities District No. 98-04 (the "CFD") of the City of Sacramento (the "City") shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"**Act**" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"**Administrative Expenses**" means the actual or estimated costs incurred by the City to form the CFD and to determine, levy and collect the Special Taxes; including salaries of City employees and the fees of consultants; the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports; and any other costs required to administer the CFD as determined by the City.

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

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

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

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

"**Base Fiscal Year**" means the Fiscal Year beginning July 1, 1999 and ending June 30, 2000.

"**CFD**" means the Willowcreek Landscaping Community Facilities District No. 98-04 of the City of Sacramento, California.

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

"Council" means the City Council of the City of Sacramento acting for the CFD under the Act.

"County" means the County of Sacramento, California.

"Developed Residential Parcel" means a Parcel that has a recorded final map for residential uses permitting up to 2 units per lot and the City has actually and formally accepted the landscaping improvements for that final map.

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

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

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

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

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

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

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

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

"Parcel Number" means the Assessor's Parcel Number for any Parcel based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Public Parcel" means any Parcel, in its entirety, that is or is intended to be publicly owned or as subsequently designated by the City that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks; and public drainageways, public landscaping, wetlands, greenbelts, and public open space. These parcels are exempt from the levy of Special Taxes as described below.

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

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

"Taxable Parcel" means any Developed Residential Parcel.

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

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include: (i) Public Parcels (subject to the limitations set forth in Section 4, below), (ii) multi-family Parcels, (iii) non-residential Parcels, and (iv) Undeveloped Parcels.

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

3. Duration of the Special Tax

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

4. Assignment of Maximum Annual Special Tax

A. **Classification of Parcels.** By June 30 of each Fiscal Year, using the Definitions above, the parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, the City shall cause each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;

B. **Assignment of Maximum Annual Special Tax.** Attachment 1 shows the Base Year Maximum Special Tax rates for Taxable Parcels. Each Fiscal Year following the Base Year, the Maximum Special Tax rates shall be increased in accordance with the Tax Escalation Factor.

C. **Conversion of a Tax-Exempt Parcel to a Taxable Parcel.** If a Public Parcel is not needed for public use and is converted to a Developed Residential Parcel, it shall become subject to the Special Tax according to the 4.A and 4.B above.

5. Calculating Annual Special Taxes

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

- A. Compute the Annual Cost using the definition in Section 2 for the Fiscal Year.
- B. Calculate the Special Tax for each Taxable Parcel by the following steps:

- Determine if sufficient special tax revenues are available by taxing each Taxable Parcel at 100% of its Maximum Annual Special Tax.
 - If revenues are greater than the Annual Costs, the tax is reduced proportionately against Taxable Parcels until the tax levy is set at an amount sufficient to cover Annual Costs.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The City shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

6. Appeals

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

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

Attachment 1
City of Sacramento Willowcreek Landscaping CFD 98-04
Maximum Special Tax Rates for Base Year 1999-00 (1)

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

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

B-5

RECEIVED
CITY CLERKS OFFICE
CITY OF SACRAMENTO

Nov 10 2 04 PM '98

CERTIFICATE RELATIVE TO VOTERS

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

I, Gary R. Alm, hereby declare:

1. I am familiar with the boundary map of the proposed Willowcreek Landscaping Community Facilities District No. 98-04, City of Sacramento, County of Sacramento, State of California (the "Community Facilities District").
2. I have prepared, from the official records of Sacramento County, a list of all property owners within the Community Facilities District, including the total number of acres owned within the Community Facilities District by each such property owner, a copy of which list is attached hereto as Exhibit a and incorporated herein and made a part hereof.
3. I have personally inspected the land in the Community Facilities District, and have noted the locations of all dwellings therein that might contain registered voters, and I have cross-checked such locations with the Sacramento County Registrar of Voters as well as inquired directly of such officer's records to determine the number of registered voters residing within the boundaries of the Community Facilities District, and based on the foregoing, I have determined that on November 10, 1998, there was one registered voter residing within the Community Facilities District.

I certify the foregoing to be true and correct as of November 10, 1998.

Edward H. Williams
FOR: Gary R. Alm, Manager
Development Services,
Department of Public Works
City of Sacramento

CERTIFIED AS TRUE COPY
OF *Certificate relative to voters*
11-13-98
Melvin C. Burrows
CITY CLERK, CITY OF SACRAMENTO

EXHIBIT A
WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04
LIST OF PROPERTY OWNERS

Parcel No.	Name of Property Owner	No. of Acres	Total Votes
274-0022-009	Associated Investors	0.77	
274-0021-017	Associated Investors	0.07	
274-0030-059	Associated Investors	0.76	
	Subtotal	1.6	2
274-0030-031	Camino Station	1.6	
225-0220-053	Camino Station	4.88	
225-0220-059	Camino Station	0.78	
225-0220-058	Camino Station	10.95	
	Subtotal	18.21	19
274-0440-001	Christ Unity Church	7.85	
274-0440-006	Christ Unity Church	0.81	
	Subtotal	8.66	9
274-0021-012	Citation Northern	16.62	
274-0022-011	Citation Northern	19.2	
	Subtotal	35.82	36
274-0030-036	Eufrazia, Mary	0.35	
	Subtotal	0.35	1
274-0030-035	Ferreira Revocable Trust	20.96	
274-0030-074	Ferreira Revocable Trust	15.91	
	Subtotal	36.87	37
274-0030-064	Kaufman & Broad	0.98	
274-0010-078	Kaufman & Broad	14.36	
274-0030-044	Kaufman & Broad	18.46	
274-0010-073	Kaufman & Broad	0.86	

WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04

LIST OF PROPERTY OWNERS

Parcel No.	Name of Property Owner	No. of Acres	Total Votes
Subtotal		34.66	35
225-0220-065	Park El Camino Property	0.99	
225-0220-064	Park El Camino Property	16.08	
225-0220-040	Park El Camino Property	3.9	
Subtotal		20.97	21
274-0022-013	Pereira, Jack & Lucille	10	
274-0022-004	Pereira, Jack & Lucille	0.26	
Subtotal		10.26	11
274-0021-016	Perry, Joaquin	0.28	
274-0021-011	Perry, Joaquin	0.16	
274-0021-013	Perry, Joaquin	2.09	
Subtotal		2.53	3
274-0030-030	Souza, Domingos	24.12	
Subtotal		24.12	25
274-0440-003	Unity Parkside Village LLC	8.86	
274-0440-002	Unity Parkside Village LLC	12.5	
Subtotal		21.36	22
274-0480-005	Warmington Rivergate	0.16	
274-0480-012	Warmington Rivergate	0.15	
274-0480-011	Warmington Rivergate	0.17	
274-0480-010	Warmington Rivergate	0.15	
274-0480-009	Warmington Rivergate	0.17	
274-0480-008	Warmington Rivergate	0.15	
274-0480-001	Warmington Rivergate	0.25	
274-0480-006	Warmington Rivergate	0.16	

WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04**LIST OF PROPERTY OWNERS**

Parcel No.	Name of Property Owner	No. of Acres	Total Votes
274-0480-004	Warmington Rivergate	0.17	
274-0480-015	Warmington Rivergate	0.15	
274-0480-003	Warmington Rivergate	0.16	
274-0480-058	Warmington Rivergate	0.68	
274-0480-002	Warmington Rivergate	0.17	
274-0480-007	Warmington Rivergate	0.15	
274-0480-049	Warmington Rivergate	0.09	
274-0480-013	Warmington Rivergate	0.15	
274-0480-040	Warmington Rivergate	0.17	
274-0480-041	Warmington Rivergate	0.15	
274-0480-042	Warmington Rivergate	0.15	
274-0480-043	Warmington Rivergate	0.15	
274-0480-044	Warmington Rivergate	0.15	
274-0480-045	Warmington Rivergate	0.15	
274-0480-046	Warmington Rivergate	0.15	
274-0480-038	Warmington Rivergate	0.25	
274-0480-048	Warmington Rivergate	0.15	
274-0480-035	Warmington Rivergate	0.17	
274-0480-050	Warmington Rivergate	0.11	
274-0480-051	Warmington Rivergate	0.11	
274-0480-052	Warmington Rivergate	0.09	
274-0480-053	Warmington Rivergate	0.15	
274-0480-054	Warmington Rivergate	0.15	
274-0480-055	Warmington Rivergate	0.15	
274-0480-056	Warmington Rivergate	0.15	
274-0480-057	Warmington Rivergate	0.22	
274-0480-047	Warmington Rivergate	0.15	
274-0480-026	Warmington Rivergate	0.15	
274-0480-016	Warmington Rivergate	0.11	

WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04

LIST OF PROPERTY OWNERS

Parcel No.	Name of Property Owner	No. of Acres	Total Votes
274-0480-017	Warmington Rivergate	0.09	
274-0480-018	Warmington Rivergate	0.15	
274-0480-019	Warmington Rivergate	0.09	
274-0480-020	Warmington Rivergate	0.11	
274-0480-021	Warmington Rivergate	0.15	
274-0480-022	Warmington Rivergate	0.16	
274-0480-023	Warmington Rivergate	0.15	
274-0480-039	Warmington Rivergate	0.17	
274-0480-025	Warmington Rivergate	0.16	
274-0480-014	Warmington Rivergate	0.15	
274-0480-027	Warmington Rivergate	0.15	
274-0480-028	Warmington Rivergate	0.17	
274-0480-029	Warmington Rivergate	0.17	
274-0480-030	Warmington Rivergate	0.17	
274-0480-031	Warmington Rivergate	0.21	
274-0480-032	Warmington Rivergate	0.2	
274-0480-033	Warmington Rivergate	0.16	
274-0480-034	Warmington Rivergate	0.19	
274-0480-024	Warmington Rivergate	0.16	
	Subtotal	9.22	10
	Total	224.63	225

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 PO#8070060934
915 I St., Rm. 304/ V. HENRY
Sacramento CA 95814

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CITY CLERKS OFFICE
CITY OF SACRAMENTO
Nov 23 10 23 AM '98

DJC8922540

Proof of Publication

(2015.5 C.C.P.)

State of California)
County of Sacramento) ss

AD 8761

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 of 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:

11/19/98

EXECUTED ON : 11/19/98
AT LOS ANGELES, CALIFORNIA

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

C. Brambila
Signature

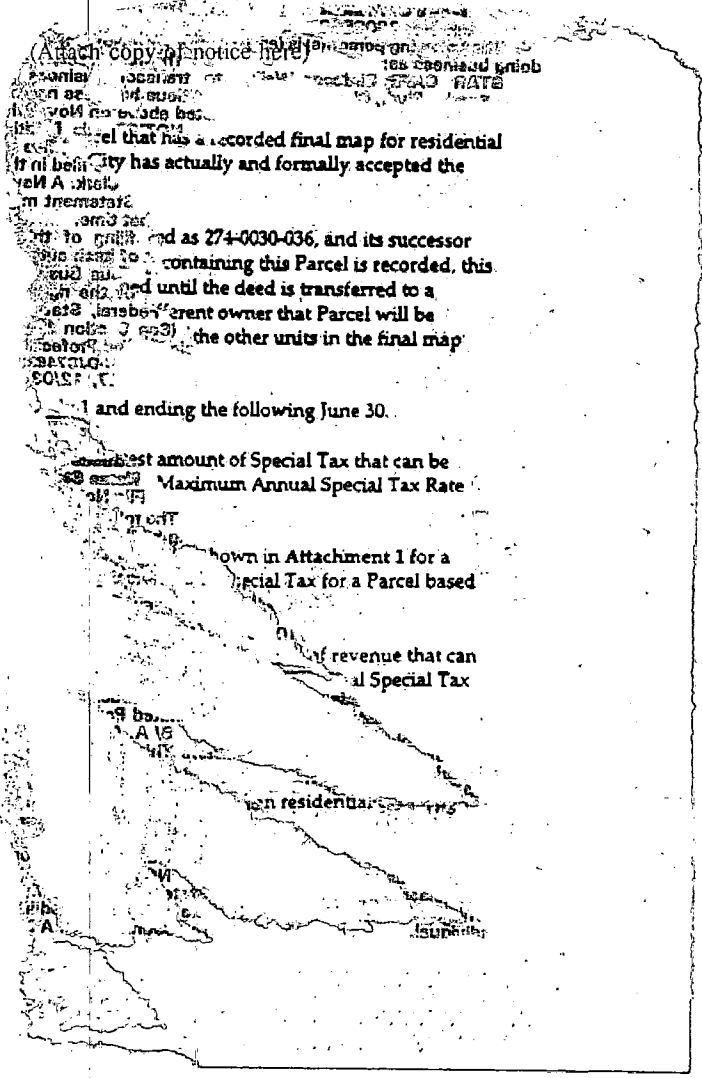


EXHIBIT A

NOTICE OF PUBLIC HEARING ON THE RESOLUTION OF INTENTION TO ESTABLISH THE CITY OF SACRAMENTO WILLOWCREEK LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 98-04 AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE LANDSCAPE MAINTENANCE OF CERTAIN PUBLIC FACILITIES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 98-553 (the "Resolution") on November 10, 1998, wherein (a) it declared its intention to establish a community facilities district under and pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act") in the area of the city commonly known as the Willowcreek Area more particularly described in the resolution to be known and designated as the "City of Sacramento Willowcreek Landscaping Community Facilities District No. 98-04 (the "Community Facilities District"), for the purpose of financing landscape maintenance of certain public facilities, and wherein (b) it declared its intention to authorize the levy of a special tax in the Community Facilities District to pay for the landscape maintenance, 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 A, 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 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 the landscaped areas adjacent to a residential subdivision in the Willowcreek area. Notwithstanding the above funding objectives, the CFD's authorized services include the following:

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

NOTICE IS HEREBY FURTHER GIVEN that Tuesday, the 15th day of December, 1998, at the hour of 2:00 P.M. at the regular meeting place of the Council at City Hall Council Chambers, 915 I Street, 2nd Floor, Sacramento, California 95814, has been fixed by the Council by resolution as the time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate, method of apportionment and manner of collection of such special tax, or the extent of

the Community Facilities District, or the maintenance of the landscaping, 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 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 maintenance, 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 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 Community Facilities District, the Council shall direct that a report be prepared that includes a brief analysis of the impact of the proposed modifications on the probable special tax to be paid by the owners of lots or parcels of land in the Community Facilities District, and the Council shall receive and consider such report before approving any such modifications or any resolution forming 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 establishment of the Community Facilities District or may, after passing upon all protests, determine to proceed with establishing 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 ($\frac{1}{2}$) 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 establishment of 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 the 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 maintenance proposed for the Community Facilities District, those maintenance services shall be eliminated from the resolution of formation of the Community Facilities District.

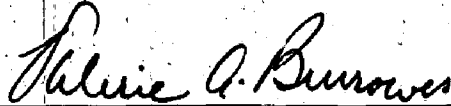
NOTICE IS HEREBY FURTHER GIVEN that if the Council determines at the conclusion of such public hearing to proceed with the establishment of the Community Facilities District, the proposed voting procedure shall be by landowners voting in accordance with the Act.

NOTICE IS HEREBY FURTHER GIVEN that a more complete description of the maintenance 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 Council Chambers, 915 I Street, 2nd Floor, Sacramento, California 95814, and are available for review there during business hours by any interested persons.

Questions should be directed to Ron Wicky, Department of Public Works, Special Districts, telephone (916) 264-5628.

Dated: November 13, 1998



City Clerk of the City of Sacramento

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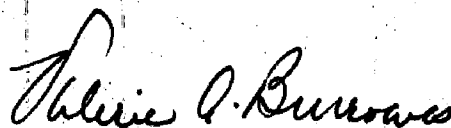
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Dated: November 13, 1998



Valerie A. Burrows
City Clerk of the City of Sacramento