



3.3

DEVELOPMENT SERVICES
DEPARTMENT

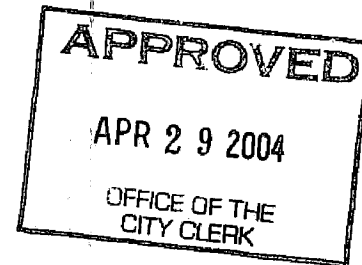
CITY OF SACRAMENTO

Special Districts
1231 I Street, Rm. 200
Sacramento, CA 95814
PH 916-808-1968
FAX 916-808-7480

DEVELOPMENT ENGINEERING
AND FINANCE

March 24, 2004

City Council
Sacramento, California



Honorable Members in Session:

**SUBJECT: ANNEXATION #8 TO THE NORTH NATOMAS NEIGHBORHOOD
LANDSCAPING COMMUNITY FACILITIES DISTRICT (CFD) NO. 99-02
- ORDINANCE TO LEVY A SPECIAL TAX**

LOCATION AND COUNCIL DISTRICT:

Annexation #8 to the North Natomas Neighborhood Landscaping CFD No. 99-02 is located in the North Natomas Community Plan area in Council District 1 (see Attachment A).

RECOMMENDATION:

This report recommends that City Council:

- Adopt the attached ordinance levying a special tax.

CONTACT PERSON: Ron Wicky, Program Specialist, 808-5628

FOR COUNCIL MEETING OF: April 29, 2004

SUMMARY:

This CFD was completed on April 20, 2004 (see Attachment "B"). The Special Tax Levy will pay for authorized park maintenance and services for all years.

COMMITTEE/COMMISSION ACTION:

None.

BACKGROUND INFORMATION:

On June 29, 1999, City Council approved formation of the North Natomas Neighborhood Landscaping CFD. Formation of the District provided a funding

City Council

Annexation #8 to the North Natomas Neighborhood Landscaping CFD No. 99-02

March 24, 2004

mechanism to maintain the landscaped areas adjacent to residential subdivisions for the tentative map areas of Northborough No's. 1 and 2, Parkway Plaza, Northpoint Park, Gateway North, Natomas Crossing, Riverview, Cambay West, Northpoint North, Creekside, Heritage and Parkview. The CFD established separate zones for each tentative map or combination of tentative maps where similar landscaping was present. It also required that as other tentative maps are approved in the North Natomas area, they would be required to annex to this CFD.

This proposed annexation will annex the tentative map area of Natomas Creek Units 1 to 3 (See Attachment A).

FINANCIAL CONSIDERATIONS:

The current maximum annual tax rate will be \$11.00 per unit for this zone. 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. The property owners shall pay for all costs associated with this CFD. There will be no cost to the City.

ENVIRONMENTAL CONSIDERATIONS:

Under California Environmental Quality Act (CEQA) Guidelines, annexation of a special district does not constitute a project and is therefore exempt from review.

POLICY CONSIDERATIONS:

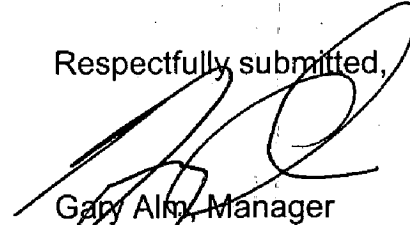
The procedures under which this CFD is being initiated are set forth in Title 5 of the Government Code; Sections 53311-53317.5 entitled "The Mello-Roos Community Facilities Act of 1982." Annexation into the North Natomas Neighborhood Landscaping District is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

City Council
Annexation #8 to the North Natomas Neighborhood Landscaping CFD No. 99-02
March 24, 2004

ESBD CONSIDERATIONS:

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

Respectfully submitted,



Gary Alm, Manager
Development Engineering and Finance

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

Approved:



Betty Masuoka
Assistant City Manager

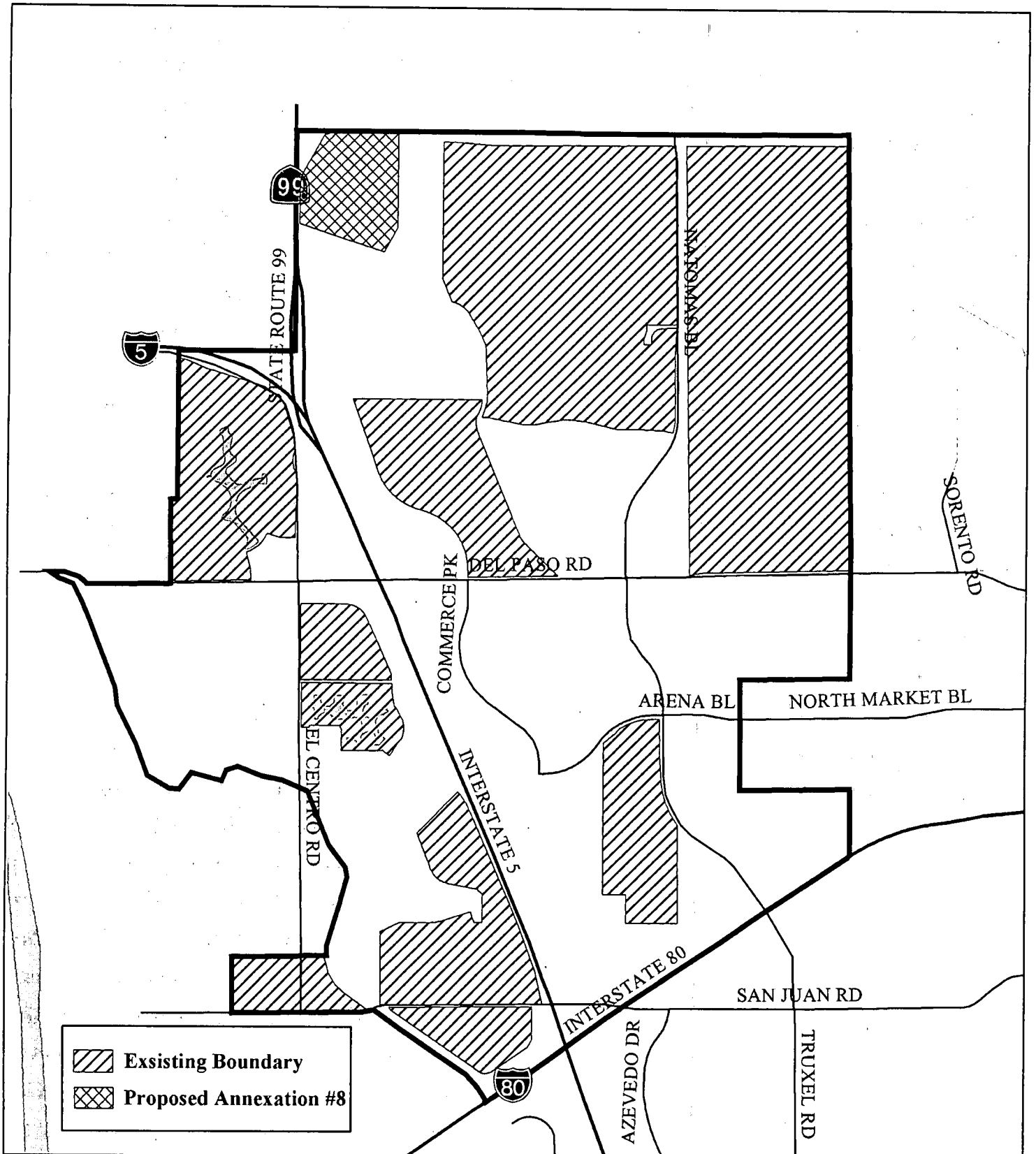
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RW/dkl

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North Natomas Neighborhood Landscaping CFD# 99-02



Attachment B

ANNEXATION #8 TO THE NORTH NATOMAS NEIGHBORHOOD LANDSCAPING CFD NO 99-02 SCHEDULE

February 24, 2004	City Council Resolution of Intention
February 25, 2004	Mail Notice of Hearing, Call for Special Election
March 30, 2004	City Council Hearing
March 31, 2004	Mail Ballots (Waiver of 90-day period)
April 14, 2004	Ballots Due
April 20, 2004	City Council Election Results and Pass for Publication Ordinance to Levy Tax
April 21, 2004	Record Notice of Special Tax

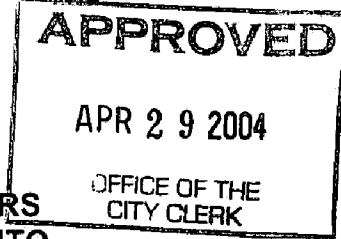
April 29, 2004

City Council Adopt Ordinance to Levy Tax

ORDINANCE NO. 2004-024

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____



**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2004-2005 AND FOLLOWING TAX YEARS
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO
NORTH NATOMAS NEIGHBORHOOD LANDSCAPING COMMUNITY
FACILITIES DISTRICT NO. 99-02, ANNEXATION NO. 8, FOR LANDSCAPE
MAINTENANCE**

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

Pursuant to Government Code Sections 53328 and 53340, and 53339 *et seq.* and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit B to the Resolution Establishing the City of Sacramento North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 8 ("CFD No. 99-02, Annexation No. 8") (Resolution 2004-220 adopted by this Council on March 30, 2004), a special tax is hereby levied on all taxable parcels within the City of Sacramento North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 8 for the 2004-2005 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 Exhibits B and C of Resolution No. 2004-220 establishing Annexation No. 8 to CFD No. 99-02), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibits B and C and, without further action of this Council, to provide all necessary and appropriate information to the Sacramento County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special tax on the secured property tax roll of the County; provided that, as provided in said Resolution No. 2004-220 and Sections 53339 *et seq.* and 53340 of the California Government Code, this Council has reserved the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including but not limited to, direct billing by the City to the property owners and supplemental billing.

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

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

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

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

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

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

The title of this ordinance shall be published at least once in a newspaper of general circulation, published in the City of Sacramento after being passed for publication of title by the Council, at least three days before the adoption of this ordinance by the Council, pursuant to Section 32(c) of the Sacramento City Charter. It is hereby found that the title of this ordinance was published in _____, a newspaper of general circulation published in the City of Sacramento on _____, 2004.

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

MAYOR

ATTEST:

CITY CLERK

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____