

3.1

**DEPARTMENT OF
PUBLIC WORKS**

**CITY OF SACRAMENTO
CALIFORNIA**

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

DEVELOPMENT SERVICES
DIVISION

September 15, 2003

ORDINANCE
PASSED FOR
PUBLICATION
& CONTINUED
TO 10-21-2003

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

APPROVAL

OCT 09 2003

OFFICE OF THE
CITY CLERK

CC 2003-696

City Council
Sacramento, California

Honorable Members in Session:

**SUBJECT: NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT
NO. 2003-04 – SPECIAL MAIL BALLOT ELECTION RESULTS AND PASS FOR
PUBLICATION AN ORDINANCE TO LEVY A SPECIAL TAX**

LOCATION AND COUNCIL DISTRICT:

The Neighborhood Alley Maintenance Community Facilities District (CFD) No. 2003-04 is located citywide. Initial formation of the District will be over the Regency Park No. 19 subdivision in Council District 1 (see attachment "A" for project location).

RECOMMENDATION:

This report recommends that City Council:

- Adopt the attached resolution determining the results of the Special Mail Ballot Election.
- Approve publication of title for the attached ordinance and continue for adoption to October 21, 2003 (see attachment "B").

CONTACT PERSON:

Ron Wicky, Program Specialist, 264-5628

FOR COUNCIL MEETING OF: October 9, 2003

SUMMARY:

This CFD has completed the resolution of intention, public hearing and election phases of the formation proceedings. This council report and resolution complete the formation process by reciting the results of the Mail-Ballot Election. The proposed ordinance is recommended for approval of publication of title, pursuant to City Charter, Article III, Section 32.

City Council
Citywide Neighborhood Alley Maintenance CFD
September 15, 2003

COMMITTEE/COMMISSION ACTION:

None.

BACKGROUND INFORMATION:

On September 23, 2003, City Council approved the formation of the Neighborhood Alley Maintenance CFD. The developer of the subdivision in this CFD has proposed to construct non-City Standard alleyways. These alleys are to be 22 feet wide, asphalt paved with vertical curb and gutter on each side as opposed to the City Standard of 20 feet wide concrete alley. The cost to maintain these alleys is significantly more than it would be to maintain the standard concrete alley. The Tentative Map condition requires that the applicant provide a funding mechanism acceptable to the City for full cost recovery to maintain the alleys in perpetuity. To comply with this condition the applicant requested that the City form a maintenance district to allow the City to collect the necessary funding on an annual basis from the property owners in the subdivision.

The formation of this CFD will allow other conditioned subdivisions to annex to this proposed citywide district.

The proposed CFD will establish separate zones for each Subdivision Map or combination of Subdivision Maps where similar alley maintenance is present. As other Subdivision Maps are conditioned for alley maintenance, they will be required to annex to this CFD and pay annexation fees as appropriate.

FINANCIAL CONSIDERATIONS:

The intent of this proposed alley maintenance/special tax district is to provide funding for the maintenance of asphalt paved alleyways in lieu of the City's standard concrete alleyways.

There will be no impact to the General Fund. The maximum special tax will be Fifty Dollars (\$50) per single-family unit for this zone. Only "newly developed residential parcels" will be subject to the CFD tax. The special tax will be subject to an annual escalation factor based on the Consumer Price Index, not to exceed 4%. The property owner shall pay for all costs associated with this CFD.

ENVIRONMENTAL CONSIDERATIONS:

Under California Environmental Quality Act (CEQA) Guidelines, formation of a Special District does not constitute a project and is therefore exempt from review.

POLICY CONSIDERATIONS:

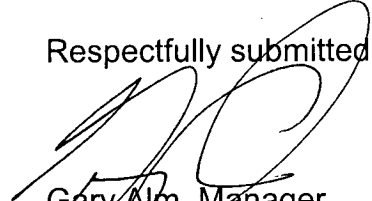
The proceedings for this district are being processed as set forth in Title 5 of the Government Code, Sections 53311-53317.5 entitled "The Mello-Roos Community Facilities Act of 1982." This process is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

City Council
Citywide Neighborhood Alley Maintenance CFD
September 15, 2003

ESBD CONSIDERATIONS:


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

Respectfully submitted,




Gary Alm, Manager
Development Services

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

Approved:



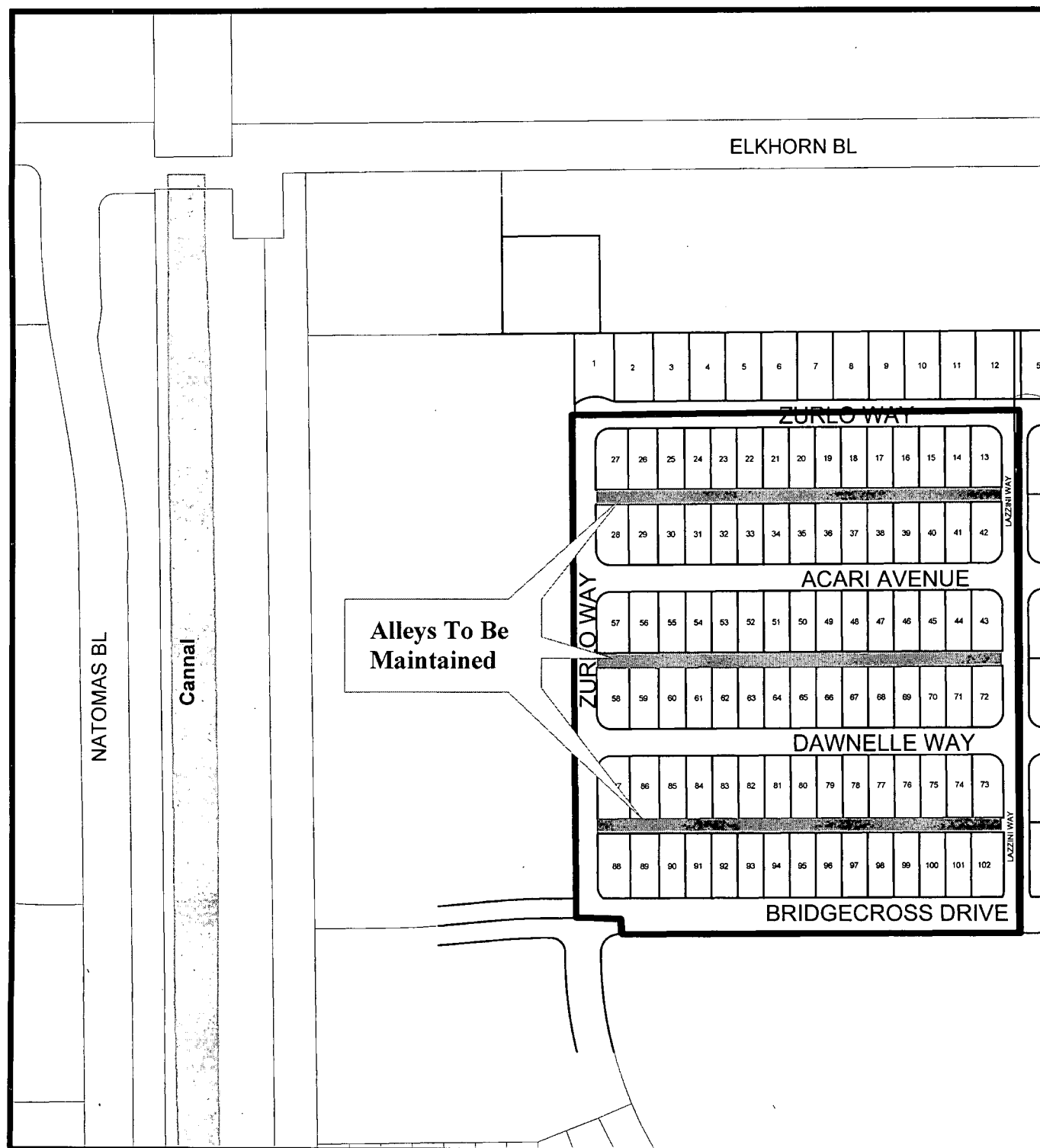
Thomas V. Lee
Deputy City Manager

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1. Attachment A, Neighborhood Alley Maintenance CFD Map, pg. 4
2. Attachment B, Schedule of Proceedings, pg. 5
3. Resolution of Determining the Result of the Special Mailed-Ballot Election, pg. 6
4. Ordinance to Levy a Special Tax, pg. 8

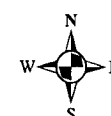
S:\ITS Wrk Grp Docs\Spec Dists\PROJECTS\CFD\Neighborhood Alley Maintenance CFD\CCR-Mail-Ballot Election & Ordinance.doc

Neighborhood Alley Maintenance CFD No 2003-04



Department of
PUBLICWORKS
Special Districts
CITY OF SACRAMENTO

0 50 100 200 Feet



R Liu 8/27/2003

/GISNad83/CouncilMap/AlleyMainCFD.mxd

ATTACHMENT B

**NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT
(CFD) NO. 2003-04 SCHEDULE**

August 7, 2003	City Council - Resolution of Intention
August 8, 2003	Mail Notice of Hearing
September 9, 2003	City Council – Open the Hearing, Direct Staff to Report Back with proposed modifications and amendments to District and Continue Hearing to September 23, 2003
September 23, 2003	City Council –Re-Open Hearing and Call for Special Election
September 24, 2003	Mail Ballots (Waiver of 90-day period)
October 8, 2003	Ballots Due
October 9, 2003	City Council - Election Results City Council - Pass for Publication Ordinance to Levy Tax
October 10, 2003	Record Notice of Special Tax
October 21, 2003	City Council - Adopt Ordinance to Levy Tax

RESOLUTION NO. 2003-696

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____



**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO
DETERMINING THE RESULT OF THE SPECIAL MAILED-BALLOT ELECTION HELD
IN THE CITY OF SACRAMENTO NEIGHBORHOOD ALLEY MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2003-04, ON OCTOBER 9, 2003**

WHEREAS, the City Clerk of the City of Sacramento has duly canvassed the votes cast in the City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04, ("CFD No. 2003-04") at the special mailed-ballot election held in CFD 2003-04, on October 8, 2003, by the qualified electors of CFD No. 2003-04, upon the proposition hereinafter set forth, and has certified to this City Council the result of the votes cast at such special mailed-ballot election upon said proposition, which said certification is now on file in the office of the City Clerk of the City of Sacramento:

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

Section 1. All of the above recitals are true and correct, and the City Council so finds and determines.

Section 2. The canvass of the votes cast in CFD No. 2003-04, at the special mailed-ballot election held in the Community Facilities District on October 8, 2003, as shown by said certification, is hereby approved and confirmed.

Section 3. At such special mailed-ballot election in CFD No. 2003-04, the following proposition was submitted to the qualified voters of CFD No. 2003-04, and the number of votes cast in CFD No. 2003-04 for and against such proposition, as set forth in said canvass, is determined to be as follows:

Measure (A):

Shall the City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04, be authorized to finance routine and periodic alley maintenance, and administrative expenses, as more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. _____ adopted by the City Council on September 23, 2003, which is incorporated herein by reference, and a tax be levied to pay for the maintenance of landscaping.

FOR CITY CLERK USE ONLY

RESOLUTION NO. _____

DATE ADOPTED: _____

Section 4. The total number of votes cast in CFD No. 2003-04 at such special mailed-ballot election for and against such proposition was and is set forth in said canvass.

Section 5. More than two-thirds (2/3) of all votes cast at such special mailed-ballot election were cast in favor of such proposition, and such proposition carried.

Section 6. The City Clerk of the City of Sacramento is hereby directed to enter this resolution on the minutes of this City Council, which shall constitute the official declaration of the result of such special mailed-ballot election, and is hereby further authorized and directed to record a notice of special tax lien in accordance with the provisions of Section 3114.5 of the Streets and Highways Code of the State of California.

PASSED AND ADOPTED by the City Council of the City of Sacramento this ____ day of _____, 2003, by the following vote:

AYES:
NOES:
ABSENT:

ATTEST:

MAYOR

CITY CLERK

FOR CITY CLERK USE ONLY

RESOLUTION NO. _____

DATE ADOPTED: _____

ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

AN ORDINANCE LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2003-2004 AND FOLLOWING TAX YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2003-04, FOR NEIGHBORHOOD ALLEY 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 Neighborhood Parks Maintenance Community Facilities District No. 2003-04, ("CFD No. 2003-04") (Resolution No. 2003-____ adopted by this Council on September 23, 2003), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2003-04, for the 2003-2004 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. 2003-____ establishing CFD No. 2003-04), 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. 2003-____ 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.

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.

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 _____, 2003.

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

10

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____



3.1

**DEPARTMENT OF
PUBLIC WORKS**

DEVELOPMENT SERVICES
DIVISION

**CITY OF SACRAMENTO
CALIFORNIA**

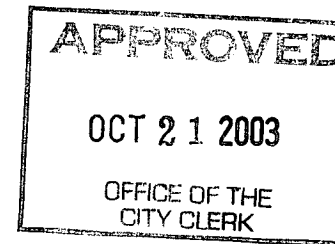
September 25, 2003

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

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

City Council
Sacramento, California

Honorable Members in Session:



**SUBJECT: NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT
NO. 2003-04 – ORDINANCE TO LEVY A SPECIAL TAX**

LOCATION AND COUNCIL DISTRICT:

The Neighborhood Alley Maintenance Community Facilities District (CFD) No. 2003-04 is located citywide. Initial formation of the District will be over the Regency Park No. 19 subdivision in Council District 1 (see attachment "A" for project location).

RECOMMENDATION:

This report recommends that City Council:

- Adopt Ordinance Levying a Special Tax.

CONTACT PERSON: Ron Wicky, Program Specialist, 264-5628

FOR COUNCIL MEETING OF: October 21, 2003

SUMMARY:

This CFD was completed on October 9, 2003 (see attachment "B"). The Special Tax levy will pay for authorized alley maintenance and services for all years.

COMMITTEE/COMMISSION ACTION:

None.

Department of
PUBLICWORKS
CITY OF
SACRAMENTO

City Council
Citywide Neighborhood Alley Maintenance CFD
September 25, 2003

BACKGROUND INFORMATION:

On September 23, 2003, City Council approved the formation of the Neighborhood Alley Maintenance CFD. The developer of the subdivision in this CFD has proposed to construct non-City standard alleyways. These alleys are to be 22 feet wide, asphalt paved with vertical curb and gutter on each side as opposed to the City standard of 20 feet wide concrete alley. The cost to maintain these alleys is significantly more than it would be to maintain the standard concrete alley. The Tentative Map condition requires that the applicant provide a funding mechanism acceptable to the City for full cost recovery to maintain the alleys in perpetuity. To comply with this condition the applicant requested that the City form a maintenance district to allow the City to collect the necessary funding on an annual basis from the property owners in the subdivision.

FINANCIAL CONSIDERATIONS:

The intent of this proposed alley maintenance/special tax district is to provide funding for the maintenance of asphalt paved alleyways in lieu of the City's standard concrete alleyways.

There will be no impact to the General Fund. The maximum special tax will be Fifty Dollars (\$50) per single-family unit for this zone. Only "newly developed residential parcels" will be subject to the CFD tax. The special tax will be subject to an annual escalation factor based on the Consumer Price Index, not to exceed 4%. The property owner shall pay for all costs associated with this CFD.

ENVIRONMENTAL CONSIDERATIONS:

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

POLICY CONSIDERATIONS:

The proceedings for this district are being processed as set forth in Title 5 of the Government Code, Sections 53311-53317.5 entitled "The Mello-Roos Community Facilities Act of 1982." This process is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

City Council
Citywide Neighborhood Alley Maintenance CFD
September 25, 2003

ESBD CONSIDERATIONS:

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

Respectfully submitted,



for

Gary Alm, Manager
Development Services

RECOMMENDATION APPROVED:



ROBERT P. THOMAS
City Manager

Approved:



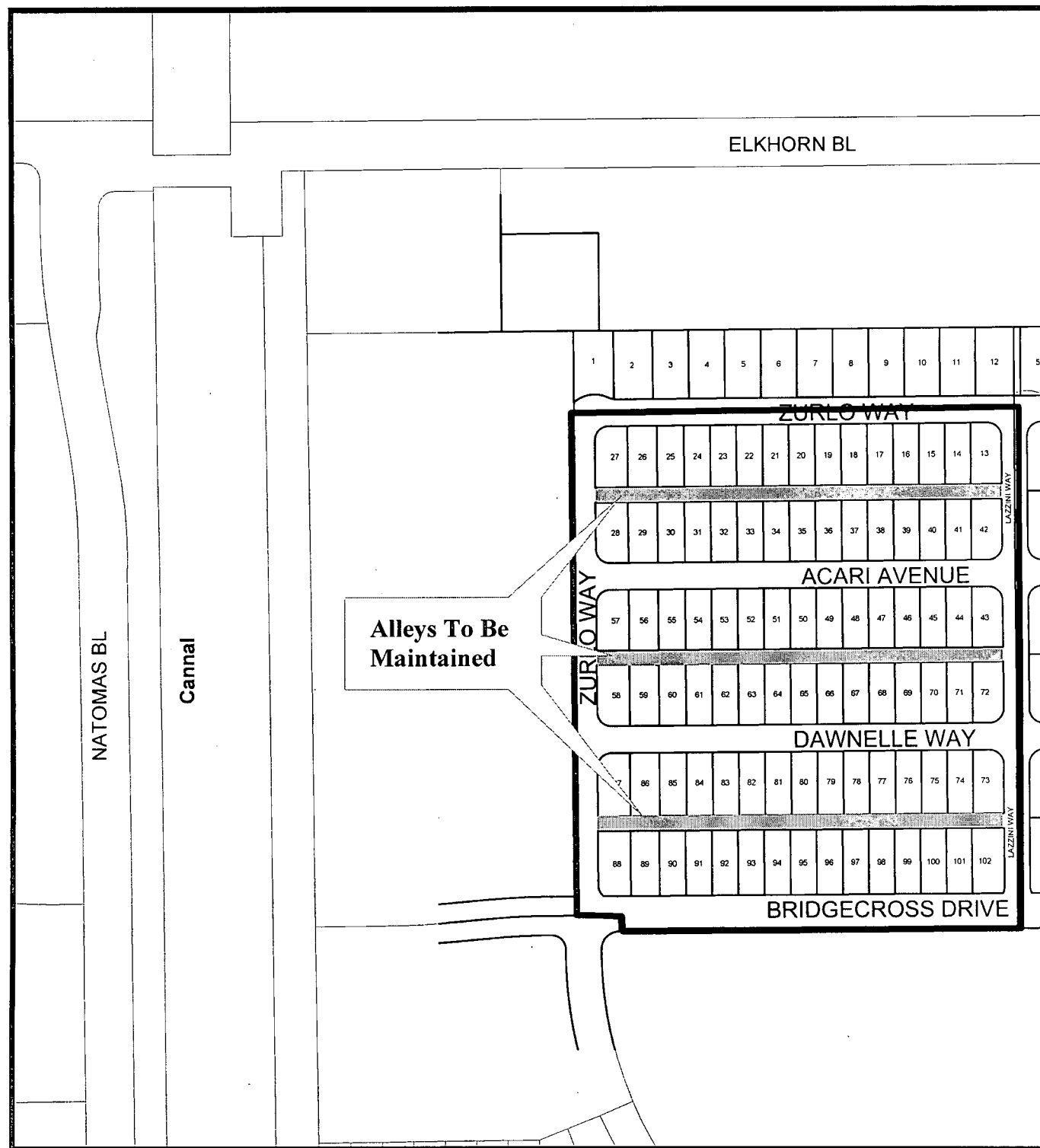
Thomas V. Lee
Deputy City Manager

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2. Attachment B, Schedule of Proceedings, pg. 5
3. Ordinance to Levy a Special Tax, pg. 6

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Neighborhood Alley Maintenance CFD No 2003-04



Department of
PUBLICWORKS
Special Districts CITY OF SACRAMENTO

0 50 100 200 Feet



R Liu 8/27/2003

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ATTACHMENT B

**NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT
(CFD) NO. 2003-04 SCHEDULE**

August 7, 2003	City Council - Resolution of Intention
August 8, 2003	Mail Notice of Hearing
September 9, 2003	City Council – Open the Hearing, Direct Staff to Report Back with proposed modifications and amendments to District and Continue Hearing to September 23, 2003
September 23, 2003	City Council –Re-Open Hearing and Call for Special Election
September 24, 2003	Mail Ballots (Waiver of 90-day period)
October 8, 2003	Ballots Due
October 9, 2003	City Council - Election Results City Council - Pass for Publication Ordinance to Levy Tax
October 10, 2003	Record Notice of Special Tax
October 21, 2003	City Council - Adopt Ordinance to Levy Tax

ORDINANCE NO. 2003-057

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

APPROVED

OCT 21 2003

OFFICE OF THE
CITY CLERK

AN ORDINANCE LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2003-2004 AND FOLLOWING TAX YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2003-04, FOR NEIGHBORHOOD ALLEY 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 Neighborhood Parks Maintenance Community Facilities District No. 2003-04, ("CFD No. 2003-04") (Resolution No. 2003-663 adopted by this Council on September 23, 2003), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2003-04, for the 2003-2004 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. 2003-663 establishing CFD No. 2003-04), 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. 2003-663 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.

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.

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 _____, 2003.

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

THE DAILY RECORDER

~ SINCE 1911 ~

901 H Street, Suite 312, P.O. Box 1048, Sacramento, California 95812
Telephone (916) 444-2355 • Fax (916) 444-0636

SAC. CITY CLERK
730 I ST #211
SACRAMENTO, CA 95814

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of Sacramento) ss

Notice Type: GPHSA SAC CITY PUBLIC HEARING-1 PUB

Ad Description: AD NO 9783

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:

10/14/03

Executed on: 10/14/2003
At Los Angeles, California

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


Signature

✓ OK UNQ pg 15 10.14.03
This space for filing stamp only

SC#: 596193

**CITY OF SACRAMENTO
NOTICE OF HEARINGS**

PUBLIC NOTICE is hereby given that on the date of October 21, 2003, at the hour of 2:00 p.m., the following hearing will be held in the City Council Chamber, Interim City Hall, 1st Floor, 730 I Street, Sacramento, California.

AN ORDINANCE LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2003-2004 AND FOLLOWING TAX YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2003-04, FOR NEIGHBORHOOD ALLEY MAINTENANCE

Further information may be obtained from the Office of the City Clerk, 730 I Street, Room 211, Sacramento, California. Telephone Number (916) 808-5799
SACRAMENTO CITY COUNCIL
BY: VIRGINIA K. HENRY
INTERIM CITY CLERK
AD NO. 9783
10/14/03

SC- 596193#


RECEIVED
CITY CLERK'S OFFICE
CITY OF SACRAMENTO
2003 OCT 17 PM 3:26

RECORDING REQUESTED BY

Ron Wicky, City of Sacramento
1231 "I" Street, Room 300
Sacramento, CA 95814
Telephone: (916) 264-5628

WHEN RECORDED MAIL TO:

Ron Wicky, City of Sacramento
1231 "I" Street, Room 300
Sacramento, CA 95814
Telephone: (916) 264-5628

	
Sacramento County Recording	
Mark Norris, Clerk/Recorder	
BOOK	20031014 PAGE 2064
Tuesday, OCT 14, 2003 12:23:36 PM	
Ttl Pd	\$35.00 Nbr-0002356981
DML/39/1-10	

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned City Clerk of the City of Sacramento, County of Sacramento, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Sacramento, County of Sacramento, State of California. The special tax secured by this lien is authorized to be levied for the purpose of: (1) funding the maintenance of Neighborhood Alleys in and for the City of Sacramento, County of Sacramento, State of California; and (2) providing such public services.

The special tax is authorized to be levied within the Neighborhood Alley Maintenance Community Facilities District No. 2003-04, City of Sacramento, County of Sacramento, State of California, which has now been officially formed, and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment and manner of collection of the authorized special tax is set forth in Exhibit A attached hereto and incorporated herein and made a part hereof.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Sacramento, State of California, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the

Neighborhood Alley Maintenance Community Facilities District No. 2003-04, City of Sacramento, County of Sacramento, State of California, in accordance with Section 3115.5 of the Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the Neighborhood Alley Maintenance Community Facilities District No. 2003-04, City of Sacramento, County of Sacramento, State of California, and not exempt from the special tax, as of the date of recording this notice, are as set forth in Exhibit B attached hereto and incorporated herein and made a part hereof.

Reference is hereby made to the boundary map (or the amended boundary map) of the Neighborhood Alley Maintenance Community Facilities District No. 2003-04, City of Sacramento, County of Sacramento, State of California, recorded on September 24, 2003, in Book 97 of Maps of Assessment and Community Facilities Districts at Page 2, in the office of the County Recorder of the County of Sacramento, State of California, which map is now the final boundary map of the Neighborhood Alley Maintenance Community Facilities District No. 2003-04, City of Sacramento, County of Sacramento, State of California.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact Ron Wicky in the office of the Director of Public Works of the City of Sacramento, at 1231 I Street, Room 300, Sacramento, California 95814 (telephone: (916) 264-5628).

Dated: October 10, 2003.

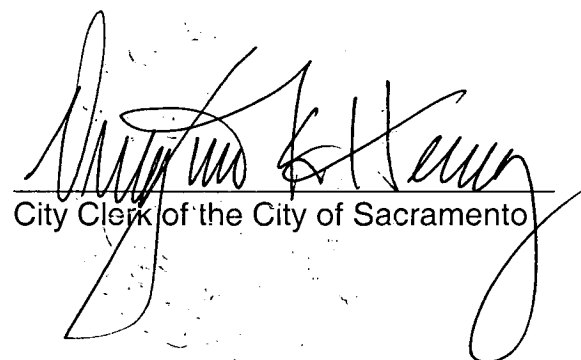

City Clerk of the City of Sacramento

Exhibit A

City of Sacramento, California
Neighborhood Alley Maintenance
Community Facilities District No. 2003-04

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 (Act) and Sacramento City Code Chapter 3.124 applicable to the land in the Neighborhood Alley Maintenance Community Facilities District No. 2003-04 (CFD) of the City of Sacramento (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. Administrative Expenses will be allocated to each Tax Zone on a pro-rata basis based on each Tax Zone's share of Base Year periodic alley maintenance costs.

"Alley Maintenance Services Tax" means the Special Tax that is levied on a Taxable Parcel to fund the Annual Costs of the CFD. The tax will be levied on Taxable Parcels within subdivisions that contain alleys.

"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 Alley Maintenance Services, which includes annual routine alley maintenance costs and accruals for periodic alley maintenance costs; 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 Alley Maintenance Services" mean those services, as listed in the Resolution forming CFD No. 2003-04.

"Base Fiscal Year" means the Fiscal Year beginning July 1, 2003, and ending June 30, 2004.

"Base Year" means the Base Fiscal Year for Tax Zone A or the Fiscal Year in which a future Tax Zone is annexed into the CFD.

"CFD" means the City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04 of the City of Sacramento, California.

"City" means City of Sacramento, California.

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

"County" means the County of Sacramento, California.

"Developed Residential Parcel" means a Parcel, which has a recorded Final Small Lot Map for residential uses permitting up to 2 units per lot.

"Final Small Lot Map" means a recorded final map designating individual single family residential Parcels.

"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 Taxable Parcel calculated by applying 100 percent of the Maximum Annual Special Tax Rate to a Taxable 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.

"Parcel" means any County 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 in the City as adopted by the City--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. Any such Parcel shall be a Tax-Exempt Parcel.

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

"Subdivision" means a division of a Parcel into two or more Parcels through the Subdivision Map Act process.

"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 classified as a 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) Undeveloped Parcels; and (iii) all other parcels not defined as a Developed Residential Parcel.

"Tax Zone" describes one or more subdivisions with similar alley maintenance features and annual maintenance costs that are grouped together as a Tax Zone. Each subdivision included in the CFD at formation is assigned a Tax Zone. As a subdivision is annexed into the CFD, it may either be annexed into an existing Tax Zone or be assigned a new Tax Zone. Tax Zones will be labeled in alphabetical sequence as new Tax Zones are created.

"Undeveloped Parcel" means the remaining land in a subdivision that is designated on the tentative map for single family residential land uses permitting up to 2 units per lot, but for which a Final Small Lot Map has not been recorded. These parcels are exempt from the levy of Special Taxes as described below. Any such Parcel shall be a Tax-Exempt Parcel.

3. DURATION OF THE SPECIAL TAX

Parcels in the CFD will remain subject to the special tax levy 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 Equalized Tax Roll as of January 1, and other City development approval records (e.g., final maps) through May 31, the City shall cause:

1. Each Parcel to be classified as a Taxable Parcel or a Tax-Exempt Parcel.
2. Each Taxable Parcel to be further categorized by Tax Zone. The Tax Zone assigned to a Parcel is based on the same Tax Zone assigned to the Taxable Parcel's Subdivision.

B. Assignment of Maximum Annual Special Tax.

Attachment 1 shows the Base Year Maximum Special Tax rates. Each Fiscal Year following the Base Year, the Maximum Special Tax rates shall be increased in accordance with the Tax Escalation Factor.

C. Annexation Parcels. Subdivisions annexing into the CFD shall have their Maximum Special Tax Rate and Tax Zone assigned at the time of annexation. Following the annexation year, or Base Year, the Maximum Special Tax Rate for Annexation Parcels within new Tax Zones will also escalate by the Tax Escalation Factor.

D. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and/or is converted to Developed Residential Parcel, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel shall be assigned according to 4.A and 4.B above. Conversely, if a privately owned parcel is converted to a public use, it shall become Tax-Exempt.

5. CALCULATING ANNUAL SPECIAL TAXES

The City shall determine the Maximum Annual Special Tax for each Taxable Parcel based on the assignment of the Special Tax in Section 4. The City will then determine the Alley Maintenance Services Tax levy for each Taxable Parcel as follows:

- A. For each Tax Zone, compute the Annual Costs for the Fiscal Year using the definition in Section 2. All administrative expenses shall be allocated to each Tax Zone based on each Tax Zone's percentage of the total Base Year periodic alley maintenance costs.
- B. For each Tax Zone, determine the annual Alley Maintenance Services Tax levy for each Taxable Parcel as follows:
 - Calculate the Maximum Annual Special Tax Revenues from Developed Residential Parcels by multiplying the Maximum Annual Special Tax Rate for Developed Residential Parcels, as shown in **Attachment 1**, by the number of Developed Residential Parcels. If the Maximum Annual Special Tax Revenues calculated above

are greater than the Annual Costs for that Tax Zone, the tax levy per Parcel should be reduced proportionately until the Special Tax levy is set at an amount sufficient to cover the Annual Costs.

- C. 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. RECORDS MAINTAINED FOR THE CFD

For subdivisions included at CFD formation and all subdivisions that are annexed to the CFD, the City will maintain a file containing records of the following information for each Parcel:

- The current Parcel number;
- The current status of the Parcel (Taxable or Tax-Exempt); and,
- Tax Zone for the Parcel.

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

7. APPEALS

Any taxpayer who feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City appealing 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.

8. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes; provided; however, the City or its designee may directly bill the Special tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.

Attachment 1
Neighborhood Alley Maintenance CFD No. 2003-04
Maximum Special Tax Rates

AMENDED

Subdivisions [2]	Tax Zone [1]	Base Year for Maximum Special Tax	Base Year Maximum Special Tax Rate [3]
<u>Tax Zones at CFD Formation</u>			
TAX ZONE A			
Regency Park 19 - Developed Residential Parcel	A	2003-04	\$50 per residential parcel

"a1"

- [1] Any new Tax Zone that is created will be labeled with an alphabetical letter. The new letter will follow sequence from the existing Tax Zone letters. For Annexations joining an existing Tax Zone, the existing Tax Zone label will be used.
- [2] At time of District Formation, one project area was identified. Annexing subdivisions will either be added to an existing Tax Zone, or a new Tax Zone will be created.
- [3] Following the applicable Base Year for each tax zone or annexation, the Maximum Special Tax Rates will increase annually based upon the Consumer Price Index (CPI) (prior year annual average) San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

EXHIBIT B

NEIGHBORHOOD ALLEY MAINTENANCE CFD

APN

OWNER

201-0540-027

Beaser Homes Holdings Corp.