

**ORDINANCE NO. 2001-002**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF JAN 9 2001

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
SACRAMENTO LEVYING A SPECIAL TAX FOR THE FISCAL  
YEAR 2001-2002 AND FOLLOWING FISCAL YEARS SOLELY  
WITHIN AND RELATING TO THE CITY OF SACRAMENTO  
NORTH NATOMAS WESTLAKE COMMUNITY FACILITIES  
DISTRICT NO. 2000-01**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF  
SACRAMENTO:**

1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as set forth in Exhibit A to Resolution No. 2000-627 Establishing the City of Sacramento North Natomas Westlake Community Facilities District No. 2000-01 (Resolution No. 2000-627 adopted by the Council on October 31, 2000) (the "Resolution"), a special tax is hereby levied on all taxable parcels within the City of Sacramento North Natomas Westlake Community Facilities District No. 2000-01 for the 2001-2002 fiscal year and for all subsequent fiscal 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 the Council.

2. The Special Districts Analyst, Department of Public Works of the City of Sacramento (the "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 the Council, the Special Tax(es) (as that term is defined in Exhibit A of the Resolution), to prepare the annual Special Tax roll in the amount of the Special Tax in accordance with said Exhibit A and, without further action of the 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 the Resolution and Section 53340 of the California Government Code, the 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.

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3. 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 fiscal 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.

4. 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.

5. Taxpayers who have requested changes or corrections of the Special Tax pursuant to Section 8 of the Rate and Method of Apportionment of the Special Tax and who are not satisfied with the decision of the Special Districts Analyst (whether the Special Districts Analyst 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, and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The Special Districts Analyst shall schedule the appeal for consideration within a reasonable time at a Council meeting.

6. 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.

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

8. The TITLE only of this Ordinance shall have been 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 The Daily Recorder, a newspaper of general circulation published in the City of Sacramento on January 9, 2001.

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This Ordinance was PASSED FOR PUBLICATION by the City Council of the City of Sacramento, County of Sacramento, State of California, on January 9, 2001; and PASSED AND ADOPTED by said Council this 9 day of January, 2001.

DATE EFFECTIVE: 2-08-01

  
MAYOR

ATTEST:

  
CITY CLERK

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