



DEVELOPMENT SERVICES  
DEPARTMENT

**CITY OF SACRAMENTO**  
CALIFORNIA

DEVELOPMENT ENGINEERING  
AND FINANCE

Special Districts  
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March 17, 2005

City Council  
Sacramento, California

Honorable Members in Session:

**SUBJECT: ANNEXATION # 11 TO THE NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02 – INITIATE  
PROCEEDINGS**

**LOCATION AND COUNCIL DISTRICT:**

The Neighborhood Park Maintenance Community Facilities District (CFD) No. 2002-02 is located Citywide. Annexation No. 11 will include 8 separate areas located in Council Districts 2, 3, 4, 6, and 8 (see Attachment "A").

**RECOMMENDATION:**

This report recommends that City Council adopt the attached resolution:

- Resolution of Intention that initiates the CFD annexation process and sets a time and place for a Public Hearing, May 24, 2005.

**CONTACT PERSONS:** Sini Makasini, Administrative Analyst, 808-7967  
Bob Fleming, Parks & Tree Services Manager, 433-6301

**FOR COUNCIL MEETING OF:** April 19, 2005

**SUMMARY:**

This report proposes the annexation of territory into the existing CFD to fund neighborhood park maintenance. The recommended Council action will set the public hearing for May 24, 2005 (see Attachment "B").



**COMMITTEE/COMMISSION ACTION:**

None.

**BACKGROUND INFORMATION:**

On June 25, 2002, City Council approved formation of the Neighborhood Park Maintenance CFD. This CFD provides a funding mechanism to help the Parks and Recreation Department maintain neighborhood parks. This annexation, as well as future annexations, will consist of new residential development throughout the City. The development projects for this annexation are listed as follows:

- Parcel maps on 6900 Power Inn Rd., Alma Vista / Pocket PM, 2020 H St., Camellia/Sandburg PM.
- Subdivision Maps of 24<sup>th</sup> St / Laramore Way, 52 Morrison Ave., Johnson Park, Buena Park Subdivision

The above projects comprise 72 units, bringing the total to 13,138 residential units.

**FINANCIAL CONSIDERATIONS:**

The Neighborhood Park Maintenance CFD has been structured to reduce reliance on the general fund for neighborhood park maintenance and to preserve the level of maintenance in the parks system.

It is projected that revenues from this CFD will provide approximately 65-70% of the cost associated with maintaining new neighborhood parks for those areas that annex to the District. The balance of costs will be borne by the Citywide Landscape and Lighting District and other City funds.

The maximum annual special tax rates levied on new residential properties for FY 2004/05 are \$49.45 per single family parcel and \$28.85 per multi family unit. The FY 2005/06 special tax will be adjusted with an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

**ENVIRONMENTAL CONSIDERATIONS:**

Under California Environmental Quality Act (CEQA) Guidelines, administration and annexation into a CFD does not constitute a project and therefore is exempt from review.

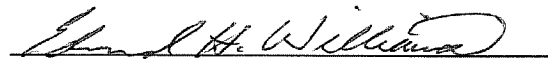
**POLICY CONSIDERATIONS:**


The procedures under which this CFD annexation is being initiated are set forth in Title 5 of the Government Code, Sections 53311-53317.5, entitled "The Mello-Roos Community Facilities Act of 1982." Annexation into Park Maintenance District is consistent with the City's Strategic Plan to enhance and preserve neighborhoods.

**ESBD CONSIDERATIONS:**

None. No goods or services are being purchased.

Respectfully submitted,

  
Edward Williams, Manager  
Development Engineering and Finance

  
Robert G. Overstreet, Director  
Parks and Recreation

**RECOMMENDATION APPROVED:**

  
ROBERT P. THOMAS, City Manager

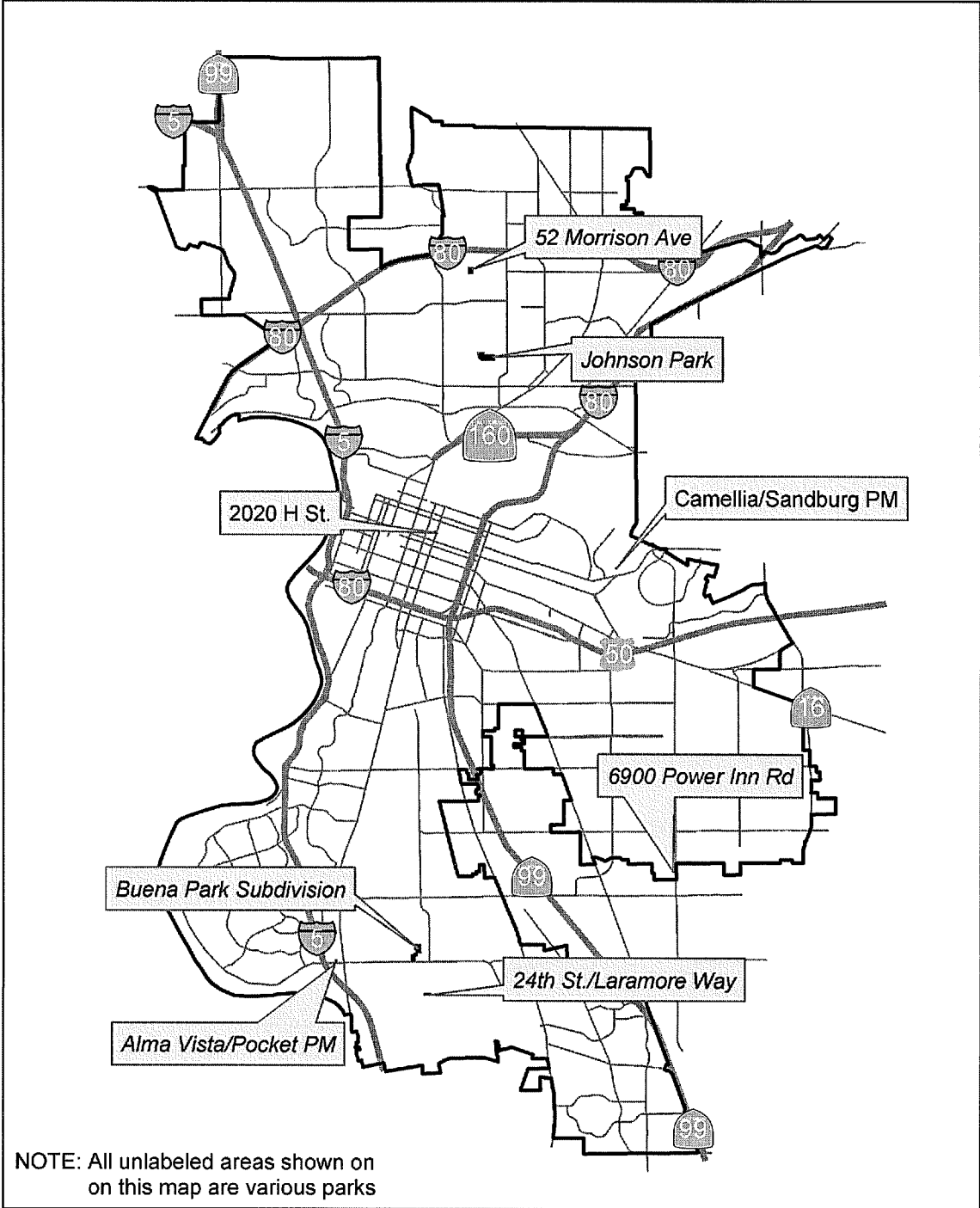
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SM/JV

# ATTACHMENT A

## Annexation #11 Neighborhood Park Maintenance CFD



NOTE: All unlabeled areas shown on this map are various parks



0 2 4 Miles



SpecialDistrictAnnexation11Annexation 11 mxd BMueller 03/24/04

## ATTACHMENT B

### ANNEXATION #11 TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT (CFD) NO. 2000-02 SCHEDULE

<b>April 19, 2005</b>	<b>City Council - Resolution of Intention</b>
April 20, 2005	Mail Notice of Hearing
May 24, 2005	City Council - Hearing, Call for Special Election
May 25, 2005	Mail Ballots
June 14, 2005	Ballots Due
June 21, 2005	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
June 22, 2005	Record Notice of "Special Tax"
June 28, 2005	City Council - Adopt Ordinance to Levy Tax

# RESOLUTION NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF: \_\_\_\_\_

**A RESOLUTION OF THE CITY OF SACRAMENTO DECLARING ITS INTENTION TO ANNEX TERRITORY TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02, CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE THE PARKS MAINTENANCE SERVICES TO BE PROVIDED WITHIN SAID DISTRICT (ANNEXATION NO. 11)**

**WHEREAS:**

- A. The City Council (the "Council") of the City of Sacramento (the "City") has heretofore established the Neighborhood Park Maintenance Community Facilities District No. 2002-02 ("District") pursuant to provisions of the Mello-Roos Community Facilities Act of 1982 ("Act"), and has heretofore levied a special tax therein to pay for neighborhood parks maintenance and related services to be provided within the District, under and pursuant to the provisions of Title 3, Chapter 3.124 of the Sacramento City Code and the Act.
- B. The Council has determined that the establishment of the District is consistent with and follows the local goals and policies concerning the use of the Act that have been adopted by the Council and are now in effect. The Council has also determined that public convenience and necessity require that territory be added to the District.
- C. The Council is fully advised in this matter.

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

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

Section 2. It is the intention of the Council and the Council hereby proposes to annex territory to the Neighborhood Park Maintenance Community Facilities District No. 2002-02, ("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 "Area Map" attached hereto as Exhibit C. Exhibit C also shows the territory included in the existing District. A map showing the proposed territory to be annexed

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("Boundary Map") is on file in the office of the City Clerk, is in the form required by Section 3110 of the Streets and Highways Code, and is hereby approved. The City Clerk is directed to file a copy of the Boundary Map with the County Recorder of the County of Sacramento within fifteen (15) days hereafter, and in no event later than fifteen (15) days prior to the hearing, for placement in the Book of Maps of Assessment and Community Facilities Districts, in accordance with the provisions of Section 3111 of the Streets and Highways Code of the State of California.

Section 3. The name of the proposed annexation to the District is "Neighborhood Park Maintenance Community Facilities District No. 2002-02, Annexation No. 11".

Section 4. The District was formed solely for parks maintenance services and related purposes, and will not finance capital improvements or issue bonds. The services to be financed by the District are set forth in Exhibit A, attached hereto and incorporated herein by this reference, all of which are as authorized by the Act and by Title 3, Chapter 3.124 of the Sacramento City Code. The District shall also finance all costs and expenses normally incidental to the provision of the maintenance and related services, including without limitation, elections; engineering; contract supervision; planning; legal and City administration.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for said parks maintenance and related services, secured by recordation of a continuing lien against all nonexempt real property in the District, will be levied annually within the District. Pursuant to Title 3, Chapter 3.124 of the Sacramento City Code, certain City-owned property within the District will be subjected to the lien for the special tax. The tax is to be collected as a separately-stated item on the county property tax bill, but the City Council reserves the right to change the method of collection at any time. The special tax shall be apportioned according to the number of Residential Units assigned to the parcel, at the per annum tax rates specified in Exhibit B, attached hereto and incorporated herein by this reference, the Rate and Method of Apportionment of Special Tax and the maximum special tax rate. The rates shown are maximum rates. The special tax levied on all parcels may be increased prorata, but not more than ten percent (10%), on account of the default or delinquency of the owner of any parcel. The rates may also be escalated for inflation pursuant to Title 3, Chapter 3.124 of the Sacramento City Code, as specified in Exhibit B. If tax collections at the stated rates exceed the amount required to pay the Annual Costs, the rates may be reduced in accordance with the formulae set forth in Exhibit B. The special tax levied and to be collected hereunder shall be in perpetuity, unless and until the need for the parks maintenance and related services no longer exists.

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

Section 7. It is the intention of the Council, pursuant to Section 53317.5 of the Act, to treat the obligation to pay the special tax levied against property that is acquired by a

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public entity through eminent domain proceedings as if it were a special annual assessment; provided, however, that the Council may annually determine whether or not public property shall be subject to this tax or be tax exempt.

Section 8. It is the intention of the Council, pursuant to Section 53340.1 of the Act, to levy the special tax on the leasehold or possessory interests in property owned by a public agency (which property is otherwise exempt from the special tax), to be payable by the owner of the leasehold or possessory interests in such property.

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

Section 10. Notice is given that the City Council hereby fixes 2:00 p.m. on May 24, 2005, in the chambers of the City Council, Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814 as the time and place for a public hearing on the proposed annexation to the District, and the proposed levy of special taxes, and all other matters as set forth in this resolution. At such public hearing, any persons interested, including all taxpayers, property owners and registered voters within the District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the establishment of the District and the levy of the special tax, or the extent of the District, or the neighborhood parks maintenance and related services to be provided, or any other matters set forth herein, will be heard and considered. Any protests to the foregoing may be made orally or in writing by any interested persons or taxpayers, except that protests pertaining to the regularity or sufficiency of such proceedings shall be in writing and shall clearly set forth the irregularities and defects to which the objection is made; and the Council may waive any irregularities in the form or content of any written protest and at such public hearing may correct minor defects in such proceedings. All written protests shall be filed with the City Clerk on or before the time fixed for such public hearing, and any written protest may be withdrawn in writing at any time before the conclusion of such public hearing. If, at the conclusion of the hearing, the City Council determines to proceed with the proposed annexation of territory to 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.

Section 11. In the opinion of the Council, the public interest will not be served by allowing the property owners in the District to enter into a contract pursuant to Section 53329.5(a) of the Act, to perform the parks maintenance and related services to be financed under Title 3, Chapter 3.124 of the Sacramento City Code and the Act.

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

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Section 13. The City Clerk is directed to publish notice of the hearing in accordance with Sections 53322, 53322.4 and 53339.4 of the Act, as follows:

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

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

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

RW-DE&F

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# Exhibit A

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

## LIST OF AUTHORIZED SERVICES

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The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. The primary function of the Community Facilities District (CFD) is to fund the maintenance of neighborhood parks in the City of Sacramento. The CFD's authorized services include the following:

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

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# Exhibit B

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

## RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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### 1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in Neighborhood Park Maintenance Community Facilities District No. 2002-02 (the "CFD") of the City of Sacramento (the "City") shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

### 2. Definitions

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

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

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

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

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

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

**"Base Fiscal Year"** means the Fiscal Year beginning July 1, 2002 and ending

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June 30, 2003.

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

“**City**” means City of Sacramento, California.

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

“**Council**” means the City Council of the City of Sacramento acting for the CFD under the Act.

“**County**” means the County of Sacramento, California.

“**Developed Parcel**” means a Parcel that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

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

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

“**Fiscal Year**” means the period starting July 1 and ending the following June 30.

“**Maximum Annual Special Tax**” means the greatest amount of Special Tax that can be levied against a Parcel calculated by multiplying the Maximum Annual Special Tax Rate times the Residential Units assigned to each Developed Parcel.

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

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

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

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

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

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

**“Parcel”** means any Assessor's parcel in the CFD based on the equalized tax rolls of the County as of March 1 of each Fiscal Year.

**“Parcel Number”** means the Assessor's Parcel Number for any Parcel based on the equalized tax rolls of the County as of March 1 of each Fiscal Year.

**“Public Parcel”** means, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, public streets, schools, parks, and public drainageways; public landscaping, wetlands, greenbelts, and public open space. These parcels are exempt from the levy of Special Taxes. Any such Parcel shall be a Tax-Exempt Parcel.

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

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

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assigned one Residential Unit.

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

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

**“Taxable Parcel”** means any Parcel that is not a Tax-Exempt Parcel.

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

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

**“Undeveloped Parcel”** means a Parcel that is not a Developed Parcel or a Non-Residential Use Parcel.

### **3. Duration of the Special Tax**

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

### **4. Assignment of Maximum Annual Special Tax**

A. Classification of Parcels. By June 30 of each Fiscal Year, using the Definitions above, the parcel records of the Assessor's Secured Tax Roll as of January 1, and other City development approval records, the City shall classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

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

B. Assignment of Maximum Annual Special Tax.

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

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- 1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.
  - a. **Single Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.
  - b. **Duplex/Half-Plex/Tri-plex Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.
  - c. **Multi-Family Residential Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.
  - d. **Condominium/Townhouse Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.
  - e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.
  - f. **Mobile Home Park Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.
  
- 2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relevant information obtained by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.
  
- 3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel:** If a Public

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Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

- 4) **Taxable Parcels Acquired by a Public Agency**: A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

## 5. Calculating Annual Special Taxes

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

The City shall prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County Auditor-Controller for such inclusion.

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

## 6. Records Maintained for the CFD

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

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

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

## 7. Appeals and Interpretation Procedure

Any taxpayer may contest the levy of the Special Tax by filing a written notice of appeal, setting forth with specificity the grounds for appeal, with the City Manager. Any such notice must be filed within thirty (30) days following the formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; and failure to do so within the time period specified herein constitutes a bar to any such appeal. Grounds for appeal are limited to the

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following: (i) clerical errors in assigning an amount of tax to a parcel and (ii) an error in defining the use of a parcel or its classification. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an appeal. The Council may hear the appeal, or refer it to a hearing officer pursuant to Chapter 1.24 of the Sacramento City Code. The hearing on the appeal shall be conducted not more than thirty (30) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) days following the conclusion of the hearing thereon, shall constitute a denial of the appeal. The determination of the Council or hearing officer on the appeal shall be final for all purposes. The filing of a written notice contesting the levy of the Special Tax or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

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

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DATE ADOPTED: \_\_\_\_\_

**Attachment 1 to Exhibit B  
City of Sacramento CFD No. Neighborhood Park  
Maximum Annual Special Tax Rates – Base Fiscal Year [1]**

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

*"attachment\_1"*

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

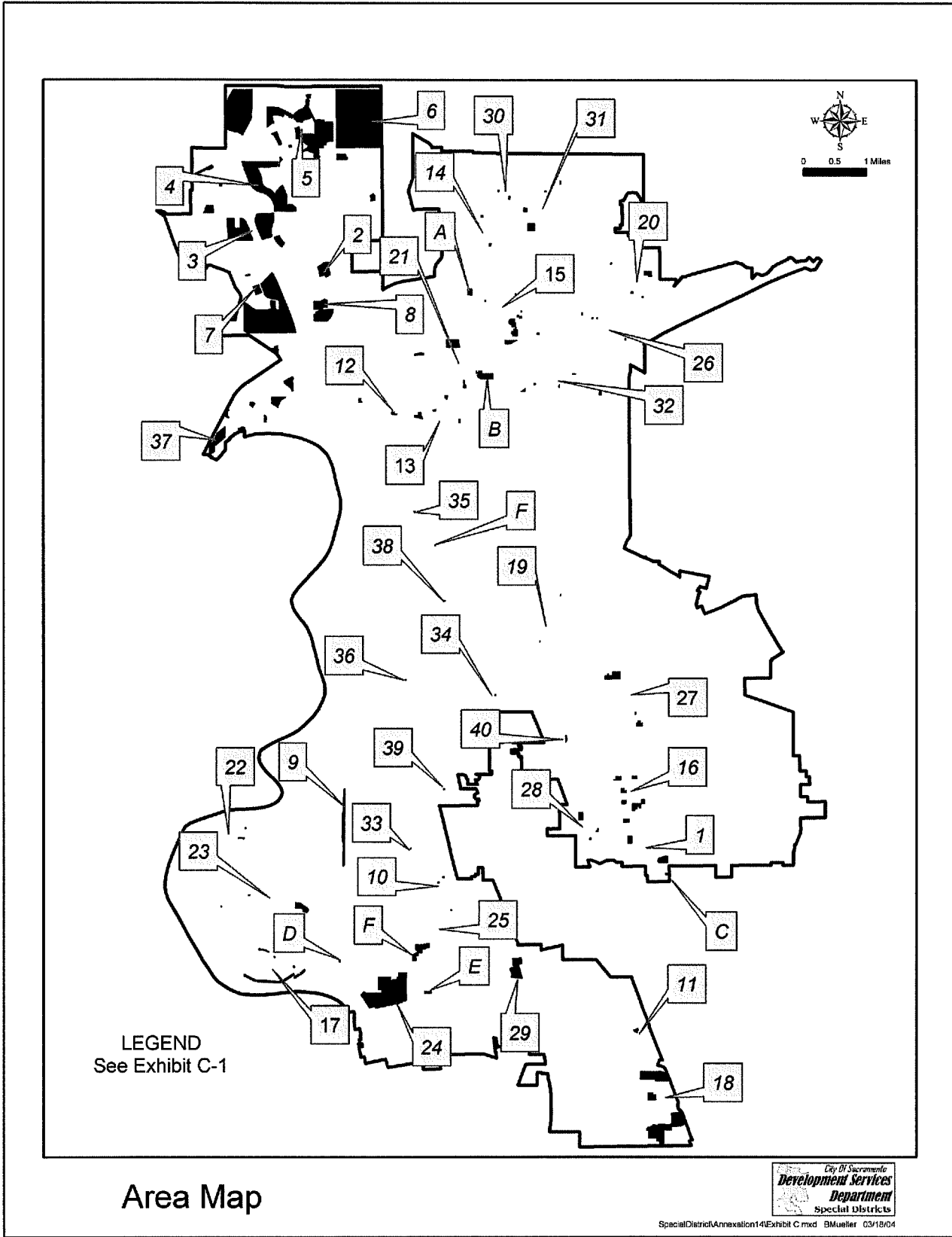
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**FOR CITY CLERK USE ONLY**

RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

# EXHIBIT C



**FOR CITY CLERK USE ONLY**

RESOLUTION NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

# EXHIBIT C-1

## Neighborhood Park Maintenance CFD No. 2002-02 Area Map Legend

### Existing Boundaries

1. Elder Creek Park #2, Rock Creek & Glen Elder # 8 & 9
2. Calif. Traditions Apts & Natomas Crossing III & Carriage Lane
3. Cambay West
4. Creekside
5. N. Natomas Est., The Meadows, Heritage, Natomas Creek & Northborough II, The Hamptons, Natomas Park Commons
6. Regency Park
7. Parkview & Market West PM
8. Natomas Crossing 20, Machado Property
9. East Land Park Vill
10. Vasquez lot split & 2732 Wah Ave. PM
11. Regency Place #5
12. Azuza St. PM
13. Morell Est & 321 Jefferson Ave, Peralta Estates, Northview Village Apts.
14. 220 Main Ave PM, & 4416 Austin Street
15. Del Paso Nuevo #3, 548 Grand Ave, 817 Evans St & Vitally Est 231 Morey Ave., 3541 Taylor St., Nanuk Estates
16. Bellview Est, 71<sup>st</sup> St. Est, 66<sup>th</sup> St, Lemon Blossom Est & Country Lane Est & Lemon Acres, Belleview Estates
17. Terry PM, 7648 Northland Dr, Islands at Riverlake, Reflections at Rush River & Still Breeze Dr (Yeh & Lai PM) 7680 Marina Cove Dr.
18. Laguna Vista, Laguna Vega, Shasta Est., Sheldon Whitehouse & College Square
19. 4901 T Street & 52<sup>nd</sup> & J St
20. Dayton St, Astoria Place & Astoria Place Apartments
21. Garden Oaks & 241 Haggin Ave & 240 Haggin Ave
22. 783, 767 & 795 Shoreside Dr, & 6490 Grangers Dairy Dr. & Del Ponte PM (Riverside Blvd)
23. NR Homes (ElMacero Wy) & Sycamore Terrace Apts. 445 Spinnaker Way
24. Meadowview Est, Beth Est, Steamboat Bend & Meadowview Est North
25. 29<sup>th</sup> Street & 65<sup>th</sup> Avenue & Buena Park
26. Fitton PM (Craigmont St.), Rosalind & Marysville, 1638 Rosalind 1429 Nogales St.
27. Jefferson Commons & 3913 - 73<sup>rd</sup> Street
28. Lemon Hill & 6129 48<sup>th</sup> Ave, 6295 63<sup>rd</sup> St.
29. Sunmeadow Retirement Community, Brookfield Meadows Unit 2

### Existing Boundaries

30. 309 Pinedale Ave. & 436 Exchange
31. 5100 Ada Ln. & 1113 Claire Ave, Mulder Estates Alta Vista Meadows
32. Glenrose Ave. & Ashley Oaks Haven Fianza Ct., 2628 Beaumont St.
33. 2300 Thompson Way
34. 3423 40<sup>th</sup> St.
35. 14<sup>th</sup> & C
36. 2201 6<sup>th</sup> St.
37. Riverbend
38. 2608 R St.
39. 2870 34<sup>th</sup> Ave.
40. 5685 21<sup>st</sup> St.

### Proposed Annex Boundaries

- A. 52 Morrison Ave.
- B. Johnson Park
- C. 6900 Power Inn Rd.
- D. Alma Vista/ Pocket PM
- E. 24<sup>th</sup> St. / Laramore Way
- F. 2020 H St.
- G. Buena Park Subdivision

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