



# REPORT TO COUNCIL

# 11

## City of Sacramento

915 I Street, Sacramento, CA 95814-2604

www.CityofSacramento.org

CONSENT

November 9, 2006

Honorable Mayor and  
Members of the City Council

**Title:** Annexation No. 12 to the North Natomas Neighborhood Landscaping Community Facilities District No. 99-02 (Natomas Central) – Ordinance to Levy a Special Tax

**Location/Council District:** Annexation No. 12 to the North Natomas Neighborhood Landscaping Community Facilities District (CFD) No. 99-02 is located in North Natomas in Council District 1 (Attachment 3, Page 5).

**Recommendation:** Adopt an **Ordinance** Levying a Special Tax for property annexed into the North Natomas Neighborhood Landscaping Community Facilities District No. 99-02.

**Contact:** Ron Wicky, Program Specialist, (916) 808-5628; Mark Griffin, Fiscal Manager, (916) 808-8788

**Presenters:** Not Applicable

**Department:** Planning

**Division:** Public Improvement Financing

**Organization No:** 4915

### Description/Analysis

**Issue:** The property owner for Natomas Central Subdivisions has requested annexation into the North Natomas Neighborhood Landscaping CFD. Approval of this annexation will authorize the City to collect assessments in an amount sufficient to provide funding for the maintenance of the landscaped areas adjacent to these subdivisions.

**Policy Considerations:** The procedures under which this CFD annexation is being initiated are set forth in Government Code, Sections 53311-53368.3, entitled "The Mello-Roos Community Facilities Act of 1982." Annexation into this District is consistent with the City's Strategic Plan 3-Year Goal to "achieve sustainability and enhance livability".

**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.



**Committee/Commission Action:** None

**Rationale for Recommendation:** The actions in the recommended Ordinance are required by the Mello-Roos Community Facilities Act of 1982 (in Government Code Sections 53339-53339.9) for annexation into an existing district.

**Financial Considerations:** The current maximum tax rate will be \$38.00 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 for which 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.


The Special Tax for future years may be adjusted with an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

**Emerging Small Business Development (ESBD):** None. No goods or services are being purchased.

Respectfully Submitted by:   
Mark Griffin  
Fiscal Manager, Planning Department

Approved by:   
Carol Shearley  
Director, Planning Department

Recommendation Approved:

  
Ray Kerridge  
for City Manager

**Table of Contents:**

Report .....	Pg 1
<b>Attachments</b>	
1 Background .....	Pg 3
2 Schedule of Proceedings .....	Pg 4
3 Map of territory to be Annexed .....	Pg 5
4 Ordinance Levying a Special Tax .....	Pg 6

## **BACKGROUND**

On June 29, 1999, City Council approved formation of the North Natomas Neighborhood Landscaping CFD. Formation of the District provided a funding mechanism to maintain the landscaped areas adjacent to residential subdivisions for the tentative map areas of Northborough No's. 1 and 2, Parkway Plaza, Northpointe Park, Gateway North, Natomas Crossing, Riverview, Cambay West, Northpointe North, Creekside, Heritage, Parkview, Natomas Creek Village 1 to 3, Hamptons Village 1 to 5 and JMA North Natomas Villages 1 to 4. The CFD established separate zones for each tentative map or combination of tentative maps where similar landscaping was present.

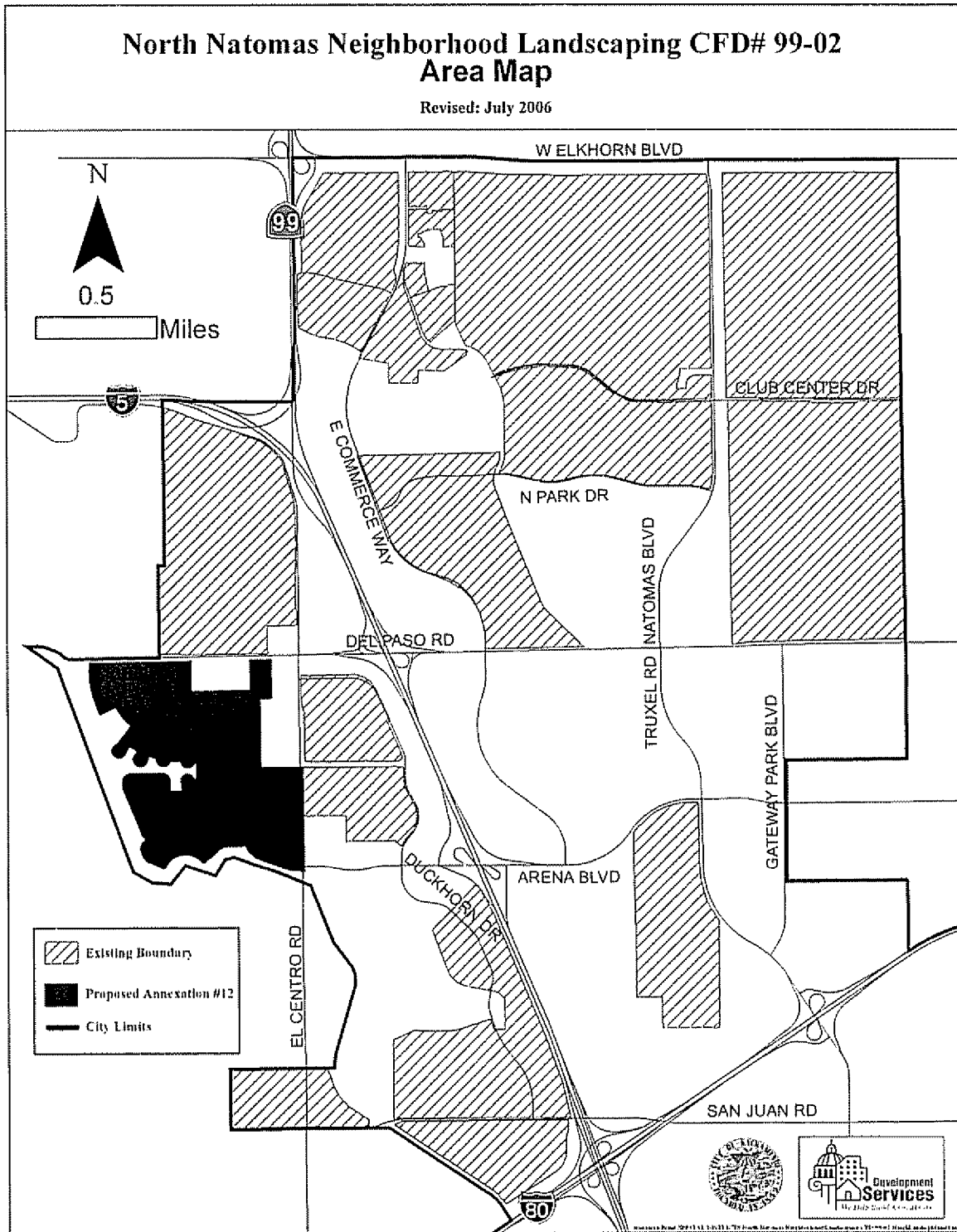
It also required that as other tentative maps are approved in the North Natomas area, they would be required to annex to this CFD.

This proposed annexation will annex the Master Parcel map area of the Natomas Central Lots 1 to 36 (Attachment 3, Page 5).

## SCHEDULE OF PROCEEDINGS

### ANNEXATION NO. 12 TO THE NORTH NATOMAS NEIGHBORHOOD LANDSCAPING COMMUNITY FACILITIES DISTRICT (CFD) NO. 99-02 SCHEDULE

August 29, 2006	City Council – Resolution of Intention
August 30, 2006	Mail Notice of Hearing
October 3, 2006	City Council – Hearing, Call for Special Election
October 4, 2006	Mail Ballots
October 20, 2006	Ballots Due
October 31, 2006	City Council – Election Results & Pass for Publication Ordinance to Levy Tax
November 1, 2006	Record Notice of “Special Tax”
<b>November 9, 2006</b>	<b>City Council – Adopt Ordinance to Levy Tax</b>



## **ORDINANCE NO. 2006-**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

**LEVYING A SPECIAL TAX FOR THE  
PROPERTY-TAX YEAR 2007-2008 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. 12, FOR LANDSCAPE MAINTENANCE**

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

**Section 1.** 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 Annexation No. 12 to the City of Sacramento North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, (CFD No. 99-02, Annexation No. 12) (Resolution No. 2006-717 adopted by this Council on October 3, 2006), 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. 12 for the 2007-2008 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.

**Section 2.** The Manager of the Development Engineering Division of the Development Services Department (Manager), 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. 2006-717 establishing Annexation No. 12 to CFD No. 99-02), 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 stated in said Resolution No. 2006-717 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.

**Section 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 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.

**Section 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.

**Section 5.** 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.

**Section 6.** 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.

**Section 7.** 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.

**Section 8.** This ordinance shall take effect and be in force immediately as a tax measure.

**Section 9.** 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 \_\_\_\_\_, 2006.