ORDINANCE NO. 2004-034

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF: JUN 2 9 2004

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO LEVYING A SPECIAL TAX FOR THE FISCAL YEAR 2004-2005 AND THE FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE TERRITORY ANNEXED TO THE CITY OF SACRAMENTO DEVELOPMENT FEE FINANCING COMMUNITY FACILITIES DISTRICT NO. 95-01 CONSTITUTING ANNEXATION NO. 2

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

1. Pursuant to Government Code Sections 53339.8 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as shown in Exhibit A to the Resolution Determining to Annex Territory to the Existing Development Fee Financing Community Facilities District No. 95-01, City of Sacramento, County of Sacramento, State of California, and Calling a Special Election to Submit to the Landowners in the Territory Proposed for Annexation to the Community Facilities District the Question of Authorizing the Levy of Special Taxes in such Territory (Resolution No. 2004-189 adopted by the Council on March 16, 2004) (the "Resolution"), a special tax is hereby levied on all taxable parcels within the Territory annexed to Development Fee Financing Community Facilities District No. 95-01 constituting Annexation No. 2 for the 2004-2005 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax. This amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the Council.

2. The City's Development Services Department (or its functional equivalent) 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 requirement and to prepare the annual special tax roll in the amount of the special tax requirement in accordance with such Exhibit A and, without further action of the Council, to provide all necessary and appropriate information to the Sacramento County Director of Finance 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.

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 VI of the Rate and Method of Apportionment of Special Tax (attached as Exhibit C to the Resolution of Formation No. 95-138 adopted by the Council on April 6, 1995) and who are not satisfied with the decision of the Development Services Department (whether the Development Services Department simply disagrees with the taxpayer or feels the Development Services Department 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 Development Services Department 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 June 22, 2004.

This Ordinance was PASSED FOR PUBLICATION by the City Council of the City of Sacramento, County of Sacramento, State of California, on the 22 day of June 2004; and PASSED AND ADOPTED by the Council on the 29 day of June 2004.

Heather Fargo
MAYOR

ATTEST:

Stephanie Mizuno
CITY CLERK

FOR CITY CLERK USE ONLY

DATE ADOPTED: 2004-034

RESOLUTION NO: JUN 29 2004