



1.1

1.3

DEPARTMENT OF
PUBLIC WORKS

CITY OF SACRAMENTO
CALIFORNIA

SPECIAL DISTRICTS
1231 I Street
SACRAMENTO, CA
95814
PH 916-264-7474
FAX 916-264-7480

TECHNICAL SERVICES

March 2, 2001

City Council
Sacramento, California

CONTINUED
FROM 3-20-01
TO 3-27-01

Honorable Members in Session:

SUBJECT: ANNEXATION #2 TO THE NORTH NATOMAS NEIGHBORHOOD LANDSCAPING
COMMUNITY FACILITIES DISTRICT NO. 99-02 – ORDINANCE TO LEVY A SPECIAL
TAX

LOCATION AND COUNCIL DISTRICT: Located in the North Natomas Community Plan Area in Council
District 1

RECOMMENDATION: This report recommends the item be passed for publication of title and continued to
March 27, 2001.

CONTACT PERSONS: Ron Wicky, Special Districts Analyst, 264-5628


FOR COUNCIL MEETING: March 20, 2001

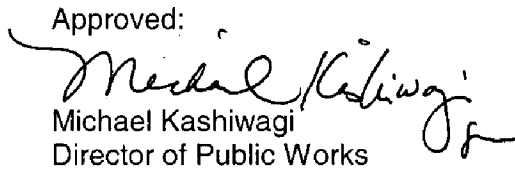
SUMMARY: This item is presented at this time for approval of publication of title, pursuant to City Charter,
Section 32.

BACKGROUND: Prior to publication of an item in a local paper to meet legal advertising requirements, the
City Council must first pass the item for publication. The City Clerk then transmits the title of the item to the
paper for publication and for advertising the meeting date.

Respectfully submitted,

Gary Alm, Manager
Development Services and Special Districts

RECOMMENDATION APPROVED:

ROBERT P. THOMAS
City Manager

Approved:

Michael Kashiwagi
Director of Public Works

ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF _____

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2001-2002 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. 2, FOR LANDSCAPE
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 North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2 ("CFD No. 99-02, Annexation No. 2") (Resolution 2001-117 adopted by this Council on February 20, 2001), 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. 2 for the 2001-2002 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 Exhibits B and C of Resolution No. 2001-117 establishing Annexation No. 2 to CFD No. 99-02), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibits B and C 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. 2001-117 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.

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED _____

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.

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.

Taxpayers who have requested changes or corrections of the special tax pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax and who are not satisfied with the decision of the Director (whether the Director 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. Appeals must be based solely on the correction of mistakes in the levy based upon the status of the property. No other appeals will be allowed. The Director shall schedule the appeal for consideration within a reasonable time at a Council meeting.

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 _____, 2001.

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

MAYOR

CITY CLERK

FOR CITY CLERK USE ONLY

ORDINANCE NO. _____

DATE ADOPTED: _____

T H E D A I L Y R E C O R D E R

~ SINCE 1911 ~

1115 H Street, P.O. Box 1048, Sacramento, California 95812
Telephone (916) 444-2355 • Fax (916) 444-0636

ROBERT HARDCASTLE
SAC. CITY CLERK PO#8070060934
915 I St., Rm. 304/ V. HENRY
Sacramento, CA 95814

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of Sacramento) ss

Notice Type: GSORD SAC CITY ORDINANCE NOT -1 PUB

Ad Description: AD NO 9224

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:

03/23/01

Executed on: 03/23/01
At Los Angeles, California

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

C. Brambila

Signature

RECEIVED
This space for filing stamp only
CITY CLERK'S OFFICE
CITY OF SACRAMENTO

MAR 27 12 33 PM '01


SC#: 225522

**CITY OF SACRAMENTO
ORDINANCE**
On March 20, 2001, the following ordinance was considered by the Sacramento City Council and will be considered for final adoption at the regular meeting of March 27, 2001. In accordance with Sacramento City Charter Section 32, the titles are herein published:
AN ORDINANCE LEVYING A SPECIAL TAX FOR THE PROPERTY TAX YEAR 2001-2002 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. 2, FOR LANDSCAPE MAINTENANCE
Anyone interested in the full text of the above ordinance may contact the Office of the City Clerk, City Hall, 915 "I" Street, Room 304, phone (916) 264-5427.
SACRAMENTO CITY COUNCIL
BY: VALERIE A. BURROWES
City Clerk
AD NO.: 9224
03/23/01

SC- 225522#

RECORDING REQUESTED BY:
RON WICKY, City of Sacramento
Department of Public Works
1231 I Street, Room 300
Sacramento, California

WHEN RECORDED, PLEASE RETURN
RON WICKY, City of Sacramento
Department of Public Works
1231 I Street, Room 300
Sacramento, California



Sacramento County Recording
Mark Norris, Clerk/Recorder
BOOK 20010321 PAGE 0561
Wednesday, MAR 21, 2001 10:05:55 AM
Ttl Pd \$64.00 Nbr-0000549995
KDL/24/1-12

NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Sections 53328.3 and 53339.8 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 landscaping adjacent to residential subdivisions in and for the North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, 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 North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, 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 & B attached hereto and incorporated herein and made a part hereof.

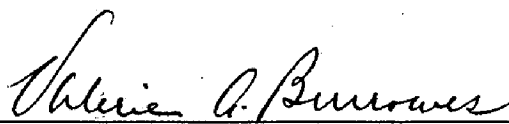
Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Sacramento, State of California, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, 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 North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, 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 C attached hereto and incorporated herein and made a part hereof.

Reference is hereby made to the boundary map of the North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, City of Sacramento, County of Sacramento, State of California, recorded on January 17, 2001, in Book 93 of Maps of Assessment and Community Facilities Districts at Page 23, 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 North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 2, 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 Special Districts, City of Sacramento, at 1231 I Street, Room 300, Sacramento, California 95814 (telephone (916) 264-5628).

Dated: March 21, 2001



City Clerk of the City of Sacramento

EXHIBIT A

City of Sacramento, California
North Natomas Neighborhood Landscaping
Community Facilities District No. 99-02

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 (the "Act") applicable to the land in the North Natomas Community Facilities District No. 99-02 (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 Landscape Maintenance Services 2) Authorized Drainage Maintenance Services, 3) 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, as listed in the Resolution forming CFD 99-02.

"Base Drainage Maintenance Services Maximum Tax" means the maximum special tax that can be levied for drainage maintenance services for any new Tax Zone created through annexation of a residential subdivision.

"Base Fiscal Year" means the Fiscal Year beginning July 1, 1999 and ending June 30, 2000.

"Base Landscape Maintenance Services Maximum Tax" means the maximum special tax that can be levied for landscape maintenance services for any new Tax Zone created through annexation of a residential subdivision.

"CFD" means the North Natomas Neighborhood Landscape Services Community Facilities District No. 99-02 of the City of Sacramento, California.

"City" means City of Sacramento, California.

"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 Residential Parcel" means a residential Parcel, which has a recorded final small lot map for residential uses permitting up to 2 units per lot.

"Drainage Maintenance Services Tax" means the portion of the maximum special tax that is levied on a Taxable Parcel to fund drainage maintenance and associated costs. Residential parcels in certain subdivisions are required by the City to provide a backup funding source for the maintenance of drainage facilities in the event that the homeowners association fails to provide adequate drainage maintenance. This portion of the special tax is only levied if the City has determined that the subdivision homeowners association has failed to adequately provide the required drainage maintenance service.

"Fiscal Year" means the period starting July 1 and ending the following June 30.

"Landscape Maintenance Services Tax" means the portion of the Maximum Annual Special Tax that is levied on a Taxable Parcel to fund landscape maintenance and associated costs. The tax is levied on Parcels that do not have maintenance of landscaping provided by homeowners associations. However, the tax may also be used as a backup tax in the event that a homeowners association fails to adequately provide landscape maintenance and the City has to take over provision of services.

"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 relevant units of the 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 and landscape intensity.

"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 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 any Parcel, in its entirety, that is or is intended to be publicly owned in the North Natomas Community Plan 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 a set of Successor 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 or Undeveloped 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); and (ii) all other parcels not defined as Developed Residential Parcels or Undeveloped Parcels.

"Tax Zone" describes one or more subdivisions with similar landscaping 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 Land Tax" means the maximum special tax that can be levied for landscape maintenance services for an Undeveloped Parcel.

"Undeveloped Parcel" means remaining land in subdivision designated for single family residential land uses permitting up to 2 units per lot in the tentative map.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the special 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 cause:

1. Each Parcel to be classified as a Tax-Exempt Parcel or a Taxable 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.
3. Each Taxable Parcel to be classified as to whether or not it is subject to the Landscape Maintenance Services Tax.
4. Each Taxable Parcel to be further classified as to whether or not it is subject to the Drainage Maintenance Services Tax.
5. Each Taxable Parcel to be further classified as to whether or not it is subject to the Undeveloped Land Tax.

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.

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 compute the Annual Costs and 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 tax levy for each Taxable Parcel using the following process:

A. Compute the Annual Cost using the definition in Section 2 for the Fiscal Year. The City will allocate the Annual Costs for landscape maintenance and drainage maintenance for each Tax Zone. All administrative costs or other costs not related to the provision of landscape maintenance or drainage maintenance shall be allocated based on each Tax

Zone's percentage of the total landscape maintenance costs and drainage maintenance costs.

B. For each Tax Zone, calculate the Landscape Maintenance Service Tax for each Developed Parcel necessary to fund the allocated landscape maintenance cost and administration cost by the following:

- Calculate the Maximum Annual Special Tax Revenues for the landscape maintenance portion of the Special Tax by setting the tax rate for each Developed Parcel at 100% of its Maximum Annual Special Tax shown in **Attachment 1**. If revenues are greater than the Annual Cost allocated to the Tax Zone for landscape maintenance and administration cost, the tax is reduced proportionately until the special tax is set at an amount sufficient to cover the allocated Annual Cost.
- If revenues from taxing Developed Parcels at 100% of the Maximum Annual Special Tax is not sufficient to fund allocated Annual Cost, levy the Undeveloped Land Tax up to 100% of its Maximum Annual Special Tax shown in **Attachment 1**, or until total special tax revenues equal Annual Cost.

C. For each Tax Zone, calculate the Drainage Maintenance Services Tax for each Taxable Parcel necessary to fund the allocated drainage maintenance costs by the following:

- Calculate the Maximum Annual Special Tax Revenues for the drainage maintenance portion of the Special Tax by setting the tax rate for each Taxable Parcel subject the drainage maintenance portion of the Special Tax at 100% of its Maximum Annual Special Tax shown in **Attachment 1**. If revenues are greater than the Annual Cost allocated to the Tax Zone for drainage maintenance, the tax rate is reduced proportionately until the tax levy is set at an amount sufficient to cover the allocated Annual Cost.

D. Sum the Landscape Maintenance Services Tax and the Drainage Maintenance Services Tax calculated above to determine the Special Tax Levy for each Taxable Parcel in each Tax Zone.

E. 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

As development and subdivision of North Natomas takes place, the City will maintain a file containing records of the following information for each Parcel:

- The current Parcel Number;
- The Parcel acreage;
- Number of residential units per parcel; 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
 City of Sacramento CFD No. 99-02
 Maximum Special Tax Rates for Base Year 1999-2000 [1].

Tax Zone [1]	Subdivision Special Taxes [2]	FY 1999-2000 Base Year Maximum Special Tax Rate [3], [4]	Developed Residential Parcels Special Tax Calculated Per
Tax Zones at CFD Formation			
A	Natomas Park		
	Landscape Maintenance Services Tax	\$35	Authorized Unit
	Drainage Maintenance Services Tax	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$190	Gross Acre
B	Natomas Crossing		
	Landscape Maintenance Services Tax	\$45	Authorized Unit
	Drainage Maintenance Services Tax	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$0	Gross Acre
C	Gateway West		
	Landscape Maintenance Services Tax	\$60	Authorized Unit
	Drainage Maintenance Services Tax - Gateway West North	\$150	Authorized Unit
	Drainage Maintenance Services Tax - other subdivisions	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$0	Gross Acre
Future Annexations			
	Base Landscape Maintenance Services Maximum Tax	\$100	Authorized Unit
	Base Drainage Maintenance Services Maximum Tax	\$200	Authorized Unit
	Undeveloped Land Tax [5]	\$310	Gross Acre

"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.
- [2] At time of District Formation, three project areas were identified with varying annual maintenance costs. Annexing subdivisions will either be added to an existing Tax Zone, or a new Tax Zone will be created. In no case may a new Tax Zone have a Maximum Annual Special Tax for Landscaping or Drainage Maintenance greater than the Base Maximum Annual Special Taxes (as may be adjusted by the Tax Escalation Factor) shown in the above table.
- [3] If landscape maintenance or drainage services are provided by a Homeowners Association, the maximum special tax rate for those parcels will be set to \$0.
- [4] Following the Base Year 1999-2000, the Maximum Special Tax Rates will escalate annually based upon the Consumer Price Index (CPI) (prior year annual average, San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.
- [5] The undeveloped land tax is a backup tax if revenues from taxing Developed Parcels at 100% of the Landscape Maintenance Services Tax is not sufficient to fund the allocated Annual Cost.

Figure D-1
 City of Sacramento CFD No. 99-02
 Maximum Special Tax Rates for Base Year 1999-2000 [1]

EXHIBIT B

Tax Zone [1]	Subdivision Special Taxes [2]	FY 1999-2000 Base Year Maximum Special Tax Rate [3], [4]	Developed Residential Parcels Special Tax Calculated Per
Tax Zones at CFD Formation			
A	Natomas Park		
	Landscape Maintenance Services Tax	\$35	Authorized Unit
	Drainage Maintenance Services Tax	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$190	Gross Acre
B	Natomas Crossing		
	Landscape Maintenance Services Tax	\$45	Authorized Unit
	Drainage Maintenance Services Tax	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$0	Gross Acre
C	Gateway West		
	Landscape Maintenance Services Tax	\$60	Authorized Unit
	Drainage Maintenance Services Tax - Gateway West North	\$150	Authorized Unit
	Drainage Maintenance Services Tax - other subdivisions	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$0	Gross Acre
Future Annexations			
A	River View		
	Landscape Maintenance Services Tax	\$35	Authorized Unit
	Drainage Maintenance Services Tax	\$0	Authorized Unit
	Undeveloped Land Tax [5]	\$190	Gross Acre
D	Annexation No. 1 Westlake [6]		
	Landscape Maintenance Services Tax	\$70	Authorized Unit
	Drainage Maintenance Services Tax	\$40	Authorized Unit
	Undeveloped Land Tax [5]	\$0	Gross Acre
	Base Landscape Maintenance Services Maximum Tax	\$100	Authorized Unit
	Base Drainage Maintenance Services Maximum Tax	\$200	Authorized Unit
	Undeveloped Land Tax [5]	\$310	Gross Acre

[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.

[2] At time of District Formation, three project areas were identified with varying annual maintenance costs: Annexing subdivisions will either be added to an existing Tax Zone, or a new Tax Zone will be created. In no case may a new Tax Zone have a Maximum Annual Special Tax for Landscaping or Drainage Maintenance greater than the Base Maximum Annual Special Taxes (as may be adjusted by the Tax Escalation Factor) shown in the above table.

[3] If landscape maintenance or drainage services are provided by a Homeowners Association, the maximum special tax rate for those parcels will be set to \$0.

[4] Following the Base Year 1999-2000 for Tax Zones A, B, and C, and Base Year 2000-2001 for Tax Zone D, 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%.

[5] The undeveloped land tax is a backup tax if revenues from taxing Developed Parcels at 100% of the Landscape Maintenance Services Tax is not sufficient to fund the allocated Annual Cost.

EXHIBIT C

Owner	APN	Owner	APN
Gateway South	225-0220-094-0000	Beazer Homes	225-1640-001-0000
Gateway South	225-0220-095-0000	Gateway South	225-1640-002-0000
Gateway South	225-0220-096-0000	Gateway South	225-1640-003-0000
Gateway South	225-0220-097-0000	Gateway South	225-1640-004-0000
Gateway South	225-0220-098-0000	Gateway South	225-1640-005-0000
Gateway South	225-0220-101-0000	Gateway South	225-1640-006-0000
Gateway South	225-0220-102-0000	Gateway South	225-1640-007-0000
Gateway South	225-0190-016-0000	Gateway South	225-1640-008-0000
Gateway South	225-0190-017-0000	Gateway South	225-1640-009-0000
Gateway South	225-0190-018-0000	Gateway South	225-1640-010-0000
Beazer Homes	225-1630-001-0000	Gateway South	225-1640-011-0000
Beazer Homes	225-1630-002-0000	Gateway South	225-1640-012-0000
Beazer Homes	225-1630-003-0000	Gateway South	225-1640-013-0000
Beazer Homes	225-1630-004-0000	Gateway South	225-1640-014-0000
Beazer Homes	225-1630-005-0000	Gateway South	225-1640-015-0000
Gateway South	225-1630-006-0000	Gateway South	225-1640-016-0000
Beazer Homes	225-1630-007-0000	Gateway South	225-1640-017-0000
Beazer Homes	225-1630-008-0000	Gateway South	225-1640-018-0000
Beazer Homes	225-1630-009-0000	Gateway South	225-1640-019-0000
Beazer Homes	225-1630-010-0000	Gateway South	225-1640-020-0000
Beazer Homes	225-1630-011-0000	Gateway South	225-1640-021-0000
Gateway South	225-1630-012-0000	Gateway South	225-1640-022-0000
Beazer Homes	225-1630-013-0000	Gateway South	225-1640-023-0000
Beazer Homes	225-1630-014-0000	Gateway South	225-1640-024-0000
Beazer Homes	225-1630-015-0000	Gateway South	225-1640-025-0000
Beazer Homes	225-1630-016-0000	Gateway South	225-1640-026-0000
Beazer Homes	225-1630-017-0000	Gateway South	225-1640-027-0000
Beazer Homes	225-1630-018-0000	Beazer Homes	225-1640-028-0000
Beazer Homes	225-1630-019-0000	Gateway South	225-1640-029-0000
Beazer Homes	225-1630-020-0000	Gateway South	225-1640-030-0000
Beazer Homes	225-1630-021-0000	Gateway South	225-1640-031-0000
Beazer Homes	225-1630-022-0000	Gateway South	225-1640-032-0000
Beazer Homes	225-1630-023-0000	Gateway South	225-1640-033-0000
Beazer Homes	225-1630-024-0000	Gateway South	225-1640-034-0000
Beazer Homes	225-1630-025-0000	Gateway South	225-1640-035-0000
Beazer Homes	225-1630-026-0000	Gateway South	225-1640-036-0000
Beazer Homes	225-1630-027-0000	Gateway South	225-1640-037-0000
Beazer Homes	225-1630-028-0000	Gateway South	225-1640-038-0000
Beazer Homes	225-1630-029-0000	Gateway South	225-1640-039-0000
Beazer Homes	225-1630-030-0000	Gateway South	225-1640-040-0000
Beazer Homes	225-1630-031-0000	Gateway South	225-1640-041-0000
Beazer Homes	225-1630-032-0000	Gateway South	225-1640-042-0000
Beazer Homes	225-1630-033-0000	Gateway South	225-1640-043-0000
Beazer Homes	225-1630-034-0000	Gateway South	225-1640-044-0000
Beazer Homes	225-1630-035-0000	Gateway South	225-1640-045-0000
Gateway South	225-1630-036-0000	Gateway South	225-1640-046-0000
Gateway South	225-1630-037-0000	Gateway South	225-1640-047-0000
Gateway South	225-1630-038-0000	Gateway South	225-1640-048-0000
Gateway South	225-1630-039-0000	DR Horton	225-1650-001-0000
Beazer Homes	225-1630-040-0000	DR Horton	225-1650-002-0000
Beazer Homes	225-1630-041-0000	DR Horton	225-1650-003-0000
Beazer Homes	225-1630-042-0000	DR Horton	225-1650-004-0000
Beazer Homes	225-1630-043-0000	DR Horton	225-1650-005-0000
Beazer Homes	225-1630-044-0000	DR Horton	225-1650-006-0000
Beazer Homes	225-1630-045-0000	DR Horton	225-1650-007-0000
Beazer Homes	225-1630-046-0000	DR Horton	225-1650-008-0000
Beazer Homes	225-1630-047-0000	DR Horton	225-1650-009-0000

