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DEVELOPMENT SERVICES  
DEPARTMENT

CITY OF SACRAMENTO  
CALIFORNIA

Special Districts  
1231 I Street, Room 300  
Sacramento, CA 95814  
PH: 916-808-7113  
Fax 916-808-7480

DEVELOPMENT ENGINEERING  
AND FINANCE

May 4, 2004

City Council  
Sacramento, California



Honorable Members in Session:

**SUBJECT: ANNEXATION # 7 TO THE NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02 - INITIATE  
PROCEEDINGS**

**LOCATION AND COUNCIL DISTRICT:**

The Neighborhood Parks Maintenance Community Facilities District (CFD) No. 2002-02 is located Citywide. Annexation No. 7 will include 12 separate areas located in Council Districts 1, 2, 4, 6, 7 & 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, June 29, 2004.

**CONTACT PERSONS:** Ron Wicky, Program Specialist, 808-5628  
Robert G. Overstreet, Parks & Recreation Director, 808-1190

**FOR COUNCIL MEETING OF:** May 25, 2004

**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 June 29, 2004 (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 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 Rosalind & Marysville, 321 Jefferson Ave., 548 Grand Ave, 6129 48th Ave and 7648 Grangers Dairy Drive
- Subdivision Maps of Astoria Place, Buena Park, Glen Elder Unit 8, Islands at Riverlake, Reflections at Rush River and Shasta Estates
- Special Permit for Sycamore Terrace Apartments

The above projects comprise 551 units, bringing the total to 10,979 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.

Existing parks, all community parks, regional parks, open space, trails and buffer areas are not covered by this CFD.

The maximum annual special tax rates levied on new residential properties for FY 2003/04 are \$48.77 per single family parcel and \$28.45 per multi family unit. The special tax is subject to 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:**

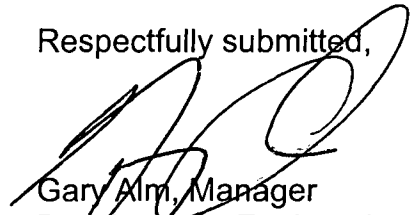
The procedures under which this CFD annexation is being initiated are set forth in Title 5 of the Government Code, Sections 53311-53317.5, entitled "The Mello-Roos Community Facilities Act

of 1982." Annexation into Parks Maintenance District is consistent with the City's Strategic Plan in preserving and enhancing the City's neighborhoods and quality of life.

**ESBD CONSIDERATIONS:**

None. No goods or services are being purchased.

Respectfully submitted,



Gary Alm, Manager  
Development Engineering  
and Finance

RECOMMENDATION APPROVED:



ROBERT P. THOMAS  
City Manager

Approved:



Betty Masuoka  
Assistant City Manager

**TABLE OF CONTENTS:**

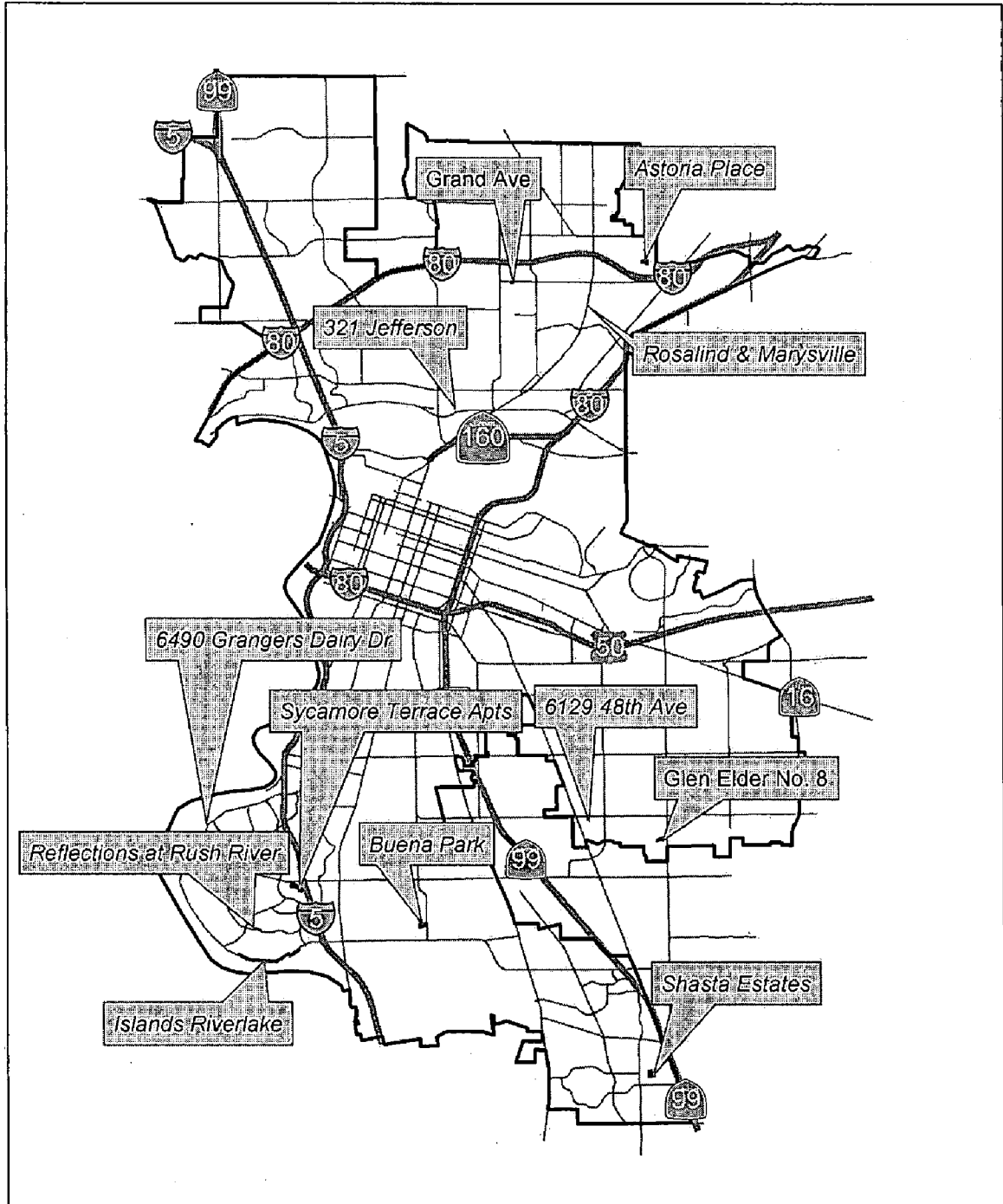
1. Attachment A, Neighborhood Park Maintenance CFD Annexation #7 Location Map, pg. 4
2. Attachment B, Schedule of Proceedings, pg. 5
3. Resolution of Intention – Annexation # 7 to the Neighborhood Parks Maintenance CFD, pg. 6
4. Exhibit A, List of Authorized Services, pg. 10
5. Exhibit B, Rate and Method Apportionment, pg. 11
6. Attachment 1 to Exhibit B, Maximum Annual Special Tax Rates, pg. 18
7. Exhibit C, Existing Area Map, pg. 19
8. Exhibit C-1, Area Map Legend, pg. 20

RW/dkl

# ATTACHMENT A

## Annexation #7 Neighborhood Park Maintenance CFD

Attachment A



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## ATTACHMENT B

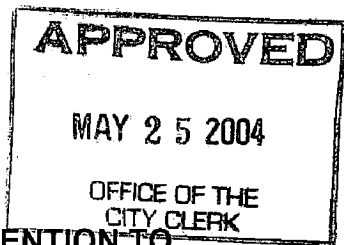
### ANNEXATION #7 TO THE NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT (CFD) NO. 2000-02 SCHEDULE

<b>May 25, 2004</b>	<b>City Council - Resolution of Intention</b>
May 26, 2004	Mail Notice of Hearing
June 29, 2004	City Council - Hearing, Call for Special Election
June 30, 2004	Mail Ballots
July 14, 2004	Ballots Due
July 22, 2004	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
July 23, 2004	Record Notice of "Special Tax"
August 3, 2004	City Council - Adopt Ordinance to Levy Tax

**RESOLUTION NO. 2004-385**

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 PARKS 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. 7)**

**WHEREAS:**

- A. The City Council (the "Council") of the City of Sacramento (the "City") has heretofore established the Neighborhood Parks 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 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.
- 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 Parks 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 ("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

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

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

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 Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 7."

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 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 section 3.124.230A 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 section 3.214.230C 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 public entity through eminent domain proceedings as if it were a special annual

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

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

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 June 29, 2004, 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 establishment of 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 Chapter 3.124 of the Sacramento City Code and the Act.

Section 12. The City Council directs Bob 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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RESOLUTION NO. \_\_\_\_\_

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

Section 13. The City Clerk is directed to publish notice of the hearing in accordance with Sections 53322 and 53322.4 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

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

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

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

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

# 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.

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

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

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

Land Use	Developed Parcel Trigger
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

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

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

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.

**“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.

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

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

**"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 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.

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

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

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:

- 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

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

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

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 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

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

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

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 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 vagness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

---

**FOR CITY CLERK USE ONLY**

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

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.

**FOR CITY CLERK USE ONLY**

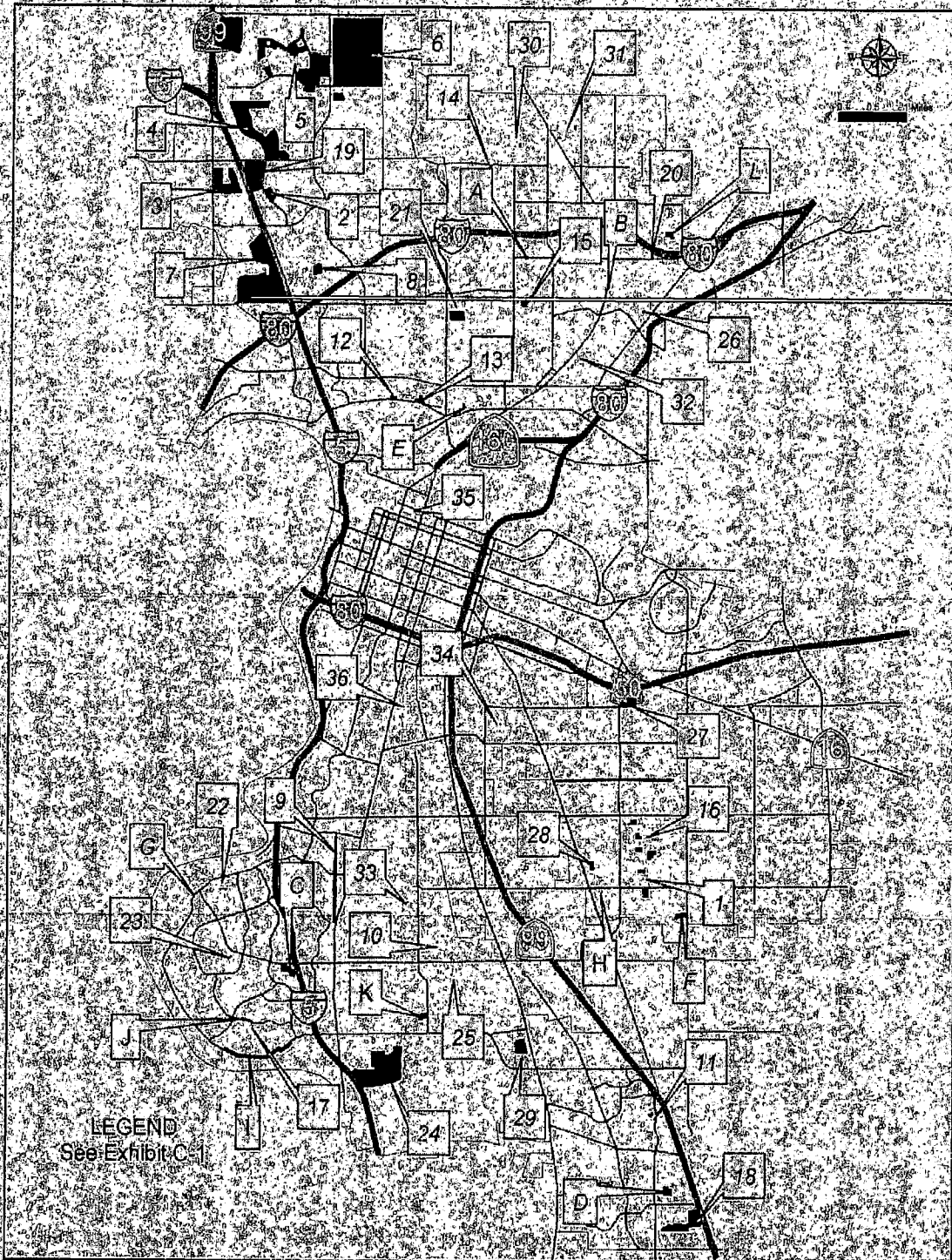
RESOLUTION NO. \_\_\_\_\_

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

EXHIBIT C

COUNCIL AGENDA MATERIAL

MTG. DATE 5/25/06 ITEM NO. 210  
FROM: CITY CLERK'S OFFICE



Area Map

City of Amarillo  
Development Services  
Department  
2006-05-25

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 Unit #2 & Rock Creek
2. Calif. Traditions Apartments
3. Cambay West
4. Creekside
5. N. Natomas Est., The Meadows, Heritage Northborough II & Natomas Creek
6. Regency Park
7. Parkview
8. Natomas Crossing 20
9. East Land Park Village
10. Vasquez lot split & 2732 Wah Ave. PM
11. Regency Place Unit #5
12. Azuza St. Parcel Map
13. Morell Estates
14. 220 Main Ave. Parcel Map
15. Del Paso Nuevo Unit #3
16. Bellview Estates, 71<sup>st</sup> St. Estates, 66<sup>th</sup> Str. & Country Lane Estates
17. Terry Parcel Map, 7648 Northland Dr. & Still Breeze Drive (Yeh & Lai PM)
18. Laguna Vista & Laguna Vega
19. Natomas Crossing III
20. Dayton Street
21. Garden Oaks
22. 783, 767 & 795 Shoreside Drive & Del Ponte PM (Riverside Blvd)
23. NR Homes (ElMacero Wy)
24. Meadowview Estates, Beth Estates & Meadowview Estates North Steamboat Bend
25. 29<sup>th</sup> Street & 65<sup>th</sup> Avenue
26. Fitton PM (Craigmont St.)
27. Jefferson Commons
28. Lemon Hill
29. Sunmeadow Retirement Community

### Existing Boundaries

30. 309 Pinedale Ave. & 436 Exchange
31. 5100 Ada Ln. & 1113 Claire Ave
32. Glenrose Ave. & Ashley Oaks Haven
33. 2300 Thompson Way
34. 3423 – 40<sup>th</sup> Street
35. 14<sup>th</sup> & C
36. 2201 – 6<sup>th</sup> St.

### Proposed

### Annexation #6 Boundaries

- A. 548 Grand Ave
- B. Rosalind & Marysville
- C. Sycamore Terrace Apts.
- D. Shasta Estates
- E. 321 Jefferson Ave
- F. Glen Elder Unit 8
- G. 6490 Grangers Dairy Dr.
- H. 6129 48<sup>th</sup> Ave
- I. Islands at Riverlake
- J. Reflections At Rush River
- K. Buena Park

---

**FOR CITY CLERK USE ONLY**

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

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



DEVELOPMENT SERVICES  
DEPARTMENT

DEVELOPMENT ENGINEERING  
AND FINANCE

CITY OF SACRAMENTO  
CALIFORNIA

Special Districts  
1231 I STREET, 3<sup>rd</sup> Floor  
SACRAMENTO, CA  
95814-2700

PH. (916) 808-7113  
FAX (916) 808-7480

## HEARING REPORT

City of Sacramento  
Neighborhood Park Maintenance CFD No. 2002-2  
Annexation #7

Prepared By:

Development Engineering and Finance Division - Special Districts Section

June 29, 2004

# TABLE OF CONTENTS

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	<u>Page</u>
I. <i>Introduction</i> .....	1
Background .....	1
Purpose of the Analysis .....	2
Organization of the Report.....	2
II. <i>Annual Maintenance Costs and Maximum Annual Special Tax</i> .....	3
Park Maintenance Costs and Cost Allocation .....	4
Maximum Annual Special Tax.....	5
III. <i>Structure of the Proposed CFD</i> .....	7
Description of the Community Facilities District .....	7
CFD Boundaries .....	7
Annual Costs to be Funded by the CFD.....	7
Determination of Parcels Subject to Special Tax .....	7
Termination of the Special Tax .....	8
Maximum Annual Special Tax.....	8
Setting the Annual Special Tax Rate .....	8
Prepayment of Special Tax Obligation .....	8
Manner of Collection .....	8

## Exhibits

- Exhibit A: Rate and Method of Apportionment of Special Tax
- Exhibit B: List of Authorized Services
- Exhibit C: Existing Area Map
- Exhibit D: Proposed Boundary Map

## LIST OF FIGURES

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	<u>Page</u>
Figure 1	Population Projections – 2000 to 2015..... 3
Figure 2	Estimated Maximum special Tax per Single Family Unit..... 5
Figure 3	Estimated Maximum Special Tax per Residential Unit Type..... 6
Figure 4	Maximum Annual Special Tax Rates – Base Fiscal Year..... 9

## I. INTRODUCTION

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### Background

Over the next 14 years, the City will add an estimated 344 park acres based on projected population growth and a City standard of 5 park acres per 1,000 population for neighborhood and community parks. Of this standard, 2.5 acres are allocated to neighborhood parks. Therefore, there are an estimated 172 neighborhood park acres that will be added by 2015. City Staff currently estimates that all of this park acreage will be developed by 2006.

Other than an existing Citywide Lighting & Landscaping District, which covers approximately 17 percent of total citywide park maintenance costs, there are no City funds available to fund maintenance for the additional park acres.

On June 25, 2002, the City of Sacramento approved formation of a Community Facilities District that will fund, in part, the maintenance of neighborhood park acres. Only new development within the City of Sacramento will participate in the Community Facilities District.

The District was initially formed with the Elder Creek development project in the south area on June 25, 2002. Previously annexed territories have added approximately 5381 single family residences and 5047 multi-family residences to the CFD. These residential units are spread over various development projects within the City. Annexation #7 will add approximately 346 single family and 205 multi family units spread among the following development projects:

- Parcel maps on Rosalind & Marysville, 321 Jeferson Ave. 548 Grand Ave, 6129 48th Ave and 7648 Grangers Dairy Drive
- Subdivision Maps of Astoria Place, Buena Park, Glen Elder Unit 8, Islands at Riverlake, Reflections at Rush River and Shasta Estates
- Special Permit for Sycamore Terrace Apartments

**Exhibit C** shows the existing areas of Neighborhood Park Maintenance CFD No. 2002-02 (the "CFD") and **Exhibit D** shows the proposed boundaries of Annexation #7.

As new residential development continues to occur within City, these projects will also be required to annex into the CFD. Only residential land uses will be included in the CFD.

## **PURPOSE OF THE ANALYSIS**

The purpose of this report is to present a discussion of the City of Sacramento CFD No. 2002-2 that will be used to fund the maintenance of neighborhood parks that will be needed to serve new development within the City.

This report serves as the Hearing Report required by the Mello-Roos Act. It discusses the public services and facilities to be funded, the structure of the CFD, and the Maximum Annual Special Taxes.

## **ORGANIZATION OF THE REPORT**

**Chapter II** describes the annual maintenance costs and determination of the maximum annual special tax. **Chapter III** describes the structure of the proposed CFD and the Rate and Method of Apportionment of Special Tax ("Special Tax Formula").

Four exhibits are attached to this report. **Exhibit A** is the Rate and Method of Apportionment (the "Tax Formula"). **Exhibit B** is the list of authorized services to be funded by the CFD. **Exhibit C** provides the existing areas in CFD 2002-02. **Exhibit D** provides the boundary map for Annexation #7.

## II. ANNUAL MAINTENANCE COSTS AND MAXIMUM ANNUAL SPECIAL TAX

The CFD is being formed to fund park maintenance for neighborhood parks. The special tax will be levied on new residential development as development projects annex into the District. Only new residential development will be included in the CFD.

Over the next 14 years, the City is projected to add an additional 68,800 people as shown in **Figure 1** below. Based on a City standard of 5 acres per 1,000 population for neighborhood and community parks, this would require development of 344 additional park acres. Of this standard, 2.5 acres are allocated to neighborhood parks. Therefore, there are an estimated 172 neighborhood park acres that will be added by 2015. However, City staff currently estimates that all of this park acreage will be developed by 2006, rather than 2015.

**Figure 1**  
**City of Sacramento**  
**Population Projections - 2000 to 2015**

Planning Area	2000 [1]	2001 [1]	2005	2010	2015	Increase 2000-2015	Percent of Total Increase
Central City	34,999	35,345	38,340	41,584	44,828	9,829	14.3%
Land Park	34,597	34,939	34,546	34,836	35,125	528	0.8%
Pocket	47,621	48,092	47,069	47,510	47,950	329	0.5%
South Sacramento	69,703	70,392	72,760	76,650	80,540	10,837	15.8%
East Broadway	45,993	46,448	45,771	45,937	46,103	110	0.2%
East Sacramento	33,782	34,116	33,900	33,992	34,083	300	0.4%
Arden Arcade	11,397	11,509	11,311	11,412	11,512	115	0.2%
North Sacramento	51,248	51,755	51,619	53,139	54,658	3,410	5.0%
South Natomas	36,632	36,994	36,840	36,936	37,032	400	0.6%
North Natomas	5,698	5,755	17,128	28,964	40,800	35,102	51.0%
Airport/Meadowview	35,330	35,679	37,854	40,523	43,192	7,862	11.4%
<b>Total</b>	<b>407,018</b>	<b>411,042</b>	<b>427,139</b>	<b>451,481</b>	<b>475,822</b>	<b>68,804</b>	<b>100.0%</b>

*"population"*

Source: City of Sacramento, Population and Housing Data, June 1999 adjusted by EPS, 2002.

[1] For the years 2000 and 2001, population for each individual planning area is projected as a pro rata amount. These projections are based on 1998 plan area population compared to 1998 total population. Total population for the year 2000 is based on actual 2000 Census data. All other population data is projected.

Other than an existing Lighting and Landscaping District, which covers only a small portion of park maintenance costs, there are no City funds earmarked to fund maintenance for the additional park acres.

Therefore, the CFD is being proposed to fund approximately 75 percent of the cost of maintaining neighborhood parks serving new development. The remaining cost is assumed to be covered by the existing citywide Lighting and Landscaping District or other funding sources to be determined.

Of the 5.0 park acre standard per 1,000 population, 2.5 acres are to be designated as neighborhood and the remaining 2.5 acres are to be designated as community. The CFD will fund a portion of the maintenance costs for neighborhood parks, but no similar funding source has been identified for community parks at this time.

### **PARK MAINTENANCE COSTS AND COST ALLOCATION**

Based on a survey of park maintenance costs funded through CFDs in jurisdictions within the Sacramento region, the cost to maintain a neighborhood park acre ranged from \$7,000 to \$9,500. In the City of Sacramento the cost to maintain a park was \$7,500 per acre in 1984 (excluding water and electric costs), which would be approximately \$12,000 in 2002 dollars. However, actual expenditures in 2000 averaged \$4,800 per acre for park maintenance in the City (excluding water and electric costs).

Expenditures have decreased in large part because the City of Sacramento is expending approximately the same amount of funding over a larger pool of parks (since 1984, park acreage increased by 311 acres but the number of full time employee equivalents has remained static over the same time period.) As a result, the City has had to reduce park maintenance operations so that only core maintenance tasks are performed. Core responsibilities include mowing, irrigation, "policing", and waste pick-up and removal. Policing includes observing the park for safety hazards, litter, vandalism, and taking appropriate action.

Some cost savings have been achieved over the years and this does account for some of the reduction in the average maintenance costs between 1984 and 2001. However, it is estimated that the average cost to maintain parks is closer to \$8,000 per acre at a reasonable land comparison, rather than the budgeted \$4,800 per acre actually, particularly when water and electricity costs are factored in as well as maintenance of bikeways and open space areas. Therefore, the cost estimate used for estimating costs relative to CFD 2002-02 was \$8,000 per acre.

Of the \$8,000 per acre, 75 percent, or \$6,000, will be funded by special tax revenues. The remaining 25 percent in maintenance costs will in part be funded through the citywide Lighting and Landscaping Assessment District (which contributes approximately 17 percent to the park's maintenance budget citywide) and other sources of funding, yet to be identified.

**COST ALLOCATION**

The cost allocation is computed on a per persons served basis. As new development occurs in the City, it will be required to add 5 acres of park for every 1,000 persons added per on City Council policy. Of this amount, 2.5 acres will be dedicated for neighborhood parks. Therefore, for every new resident, 0.0025 neighborhood park acres should be added within the City.

As shown in **Figure 2**, based on an allocated maintenance cost of \$6,000 per acre and a requirement of 0.0025 acres of neighborhood park per person, the cost to maintain a neighborhood park is estimated at \$15.00 per person per year.

**Figure 2**  
**City of Sacramento**  
**Neighborhood Park Maintenance CFD No. 2002-02**  
**Estimated Maximum Special Tax per Single Family Unit**

<b>Neighborhood Parks</b>		
Estimated Maintenance Cost Per Acre:	\$8,000	
Maint. Cost Per Acre Funded by CFD:	\$6,000	
LOS Requirement:	2.50	Acres per 1,000 Population
LOS Requirement per Person:	0.0025	Acres per Person
Maint. Cost per Person:	\$15.00	
People Per Household:	2.98	Per Single Family Unit
<b>Maintenance Cost per Single Family Unit:</b>	<b>\$44.70</b>	

According to the Quimby Ordinance, there are approximately 2.98 people per unit for single family land uses. The maintenance cost per person is multiplied by the people per household factor to determine the maintenance cost on a per unit basis. The cost per single family unit is estimated at \$44.70 per year.

**MAXIMUM ANNUAL SPECIAL TAX**

The CFD's annual maintenance and services costs will be funded through the collection of special taxes levied against the property within the CFD. Special taxes will be collected from each unit based on the residential land uses within the District. The maximum annual cost of CFD services funded by special taxes was calculated assuming direct service costs, on a per persons served basis, and a City administrative expense. **Figure 3** shows the calculation of the maximum annual special tax by residential unit type. The City administrative cost represents 7 percent of the estimated annual maintenance cost per residential unit.

The maximum annual special tax revenue generated in any given year will be a function of the number of residential units included in the District. The District currently has approximately 5381 single family units and 5047 multi-family units to the CFD. Annexation # 7 will add approximately 346 single family and 205 multi family units to the District. As other development projects within the City are approved, they will be required to annex into the CFD.

**Figure 3**  
**City of Sacramento**  
**Neighborhood Park Maintenance CFD No. 2002-02**  
**Estimated Maximum Special Tax per Residential Unit Type**

Land Use	Persons per Unit	Cost per Resident	Cost per Unit	Admin. Cost 7%	Estimated Max. Annual Special Tax per Unit (rounded)
Single-Family Residential Unit	2.98	\$15.00	\$44.70	\$3.13	\$48.00
Condominium/Townhouse Units	2.98	\$15.00	\$44.70	\$3.13	\$48.00
Duplex/Half-plex/Tri-plex Unit [1]	2.98	\$15.00	\$44.70	\$3.13	\$48.00
Multi-Family Residential Unit	1.76	\$15.00	\$26.40	\$1.85	\$28.00
Mobile Home Unit	1.76	\$15.00	\$26.40	\$1.85	\$28.00
Other	1.76	\$15.00	\$26.40	\$1.85	\$28.00

*"est\_tax\_per\_unit"*

[1] For purposes of CFD No. 2002-02 and as directed by City Council, Duplex, Half-plex, and Tri-plex housing units were assumed to have the same usage factor as Single-Family residential units.

The Maximum Annual Special Tax will be increased annually by the Tax Escalation Factor, which will be based upon the Consumer Price Index (CPI) not to exceed 4 percent annually.

### **III. STRUCTURE OF THE PROPOSED CFD**

---

#### **DESCRIPTION OF THE COMMUNITY FACILITIES DISTRICT**

Special taxes within the CFD will be levied according to the Rate and Method of Apportionment of Special Tax (the "Tax Formula"). The attached exhibits contain the formation documents for CFD No. 2002-02. **Exhibit A** contains the Tax Formula and **Exhibit B** is the list of authorized services to be funded by CFD No. 2002-02. The purpose of CFD No. 2002-02 is to provide funding for the annual neighborhood park maintenance costs as authorized by the CFD.

#### **CFD BOUNDARIES**

**Exhibit C** shows the proposed boundary maps for Annexation 7 of the CFD. As other new development projects move through the planning process, they will be required to annex into the CFD and the boundary map will be adjusted accordingly.

#### **ANNUAL COSTS TO BE FUNDED BY THE CFD**

Annual neighborhood maintenance costs are estimated to be approximately \$8,000 per acre; however, the costs included in the CFD are only \$6,000 per acre. Revenue generated from the CFD is only one source of funding targeted at neighborhood park maintenance; other sources of funding include the citywide Lighting and Landscaping District and the City's General Fund revenues to the extent available.

Because annual maintenance costs are projected to exceed revenues generated by the CFD, the special tax levied on CFD parcels will be the maximum annual special tax. The maximum annual special tax will be adjusted annually by CPI (not to exceed 4 percent in any given year) to account for increases in park maintenance costs.

#### **DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX**

The City shall prepare a list of parcels subject to the Special Tax using the records of the City of Sacramento and the County Assessor. The City will tax all residential parcels within the CFD except those that are declared tax-exempt. Taxable parcels that are 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.

## **TERMINATION OF THE SPECIAL TAX**

The special tax will be levied and collected in perpetuity.

## **MAXIMUM ANNUAL SPECIAL TAX**

**Figure 4** shows the maximum annual special tax rate per type of residential unit in the Base Year (FY 2002-03). The maximum annual special tax will be assigned to each taxable parcel consistent with the provisions in Section 4 of the Tax Formula. The maximum annual special tax will escalate annually by CPI, not to exceed 4 percent in any given year, to cover actual or anticipated increases in the annual costs.

## **SETTING THE ANNUAL SPECIAL TAX RATE**

The City shall assign the maximum annual special tax per taxable parcel based on **Attachment 1** and Section 4 of the Tax Formula as adjusted annually by the Tax Escalation Factor.

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

## **PREPAYMENT OF SPECIAL TAX OBLIGATION**

Prepayment of special taxes is not permitted.

## **MANNER OF COLLECTION**

The special tax will be collected in the same manner and at the same time as *ad valorem* property taxes.

**Figure 4**  
**City of Sacramento CFD No. 2002-02**  
**(Neighborhood Park Maintenance)**  
**Maximum Annual Special Tax Rates - Base Fiscal Year [1]**

<b>Tax Category</b>	<b>Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]</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 Parcels	\$28.00
<b><u>Other Uses</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.

**Exhibits:**

**Exhibit A: Rate and Method of Apportionment of Special Tax**

**Exhibit B: List of Authorized Services**

**Exhibit C: Existing Area Map**

**Exhibit D: Proposed Boundary Map**

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

**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 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 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:

Land Use	Developed Parcel Trigger
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duple/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.

**“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 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:

- 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 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 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.

Attachment 1  
 City of Sacramento CFD No. 2002-02  
 (Neighborhood Park Maintenance)  
 Maximum Annual Special Tax Rates - Base Fiscal Year [1]

Tax Category	Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]
<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 Parcels	\$28.00
<b><u>Other Uses</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.

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

**LIST OF AUTHORIZED SERVICES**

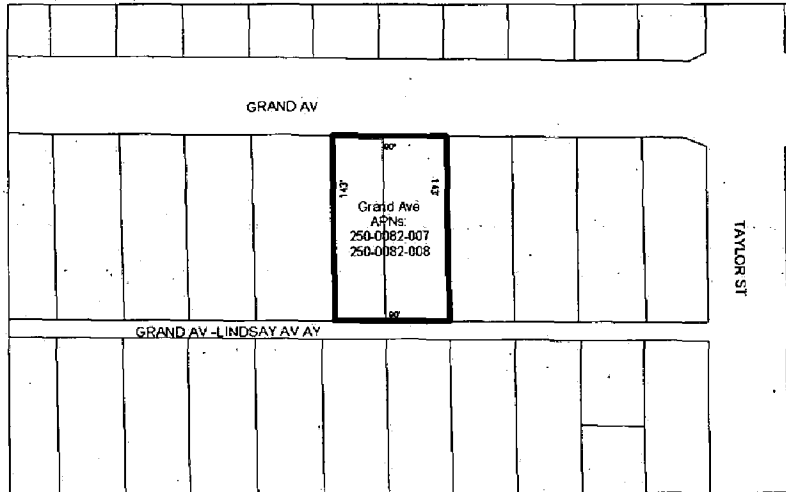
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The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. The primary function of the 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.

**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO.7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 1 OF 4**



**CLERK'S MAP FILING STATEMENT:**

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

**CLERK'S CERTIFICATE:**

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02 ANNEXATION NO. 7, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004, BY ITS RESOLUTION NO. \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

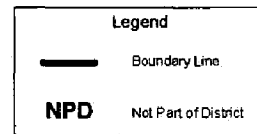
**COUNTY RECORDER'S FILING STATEMENT:**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA,

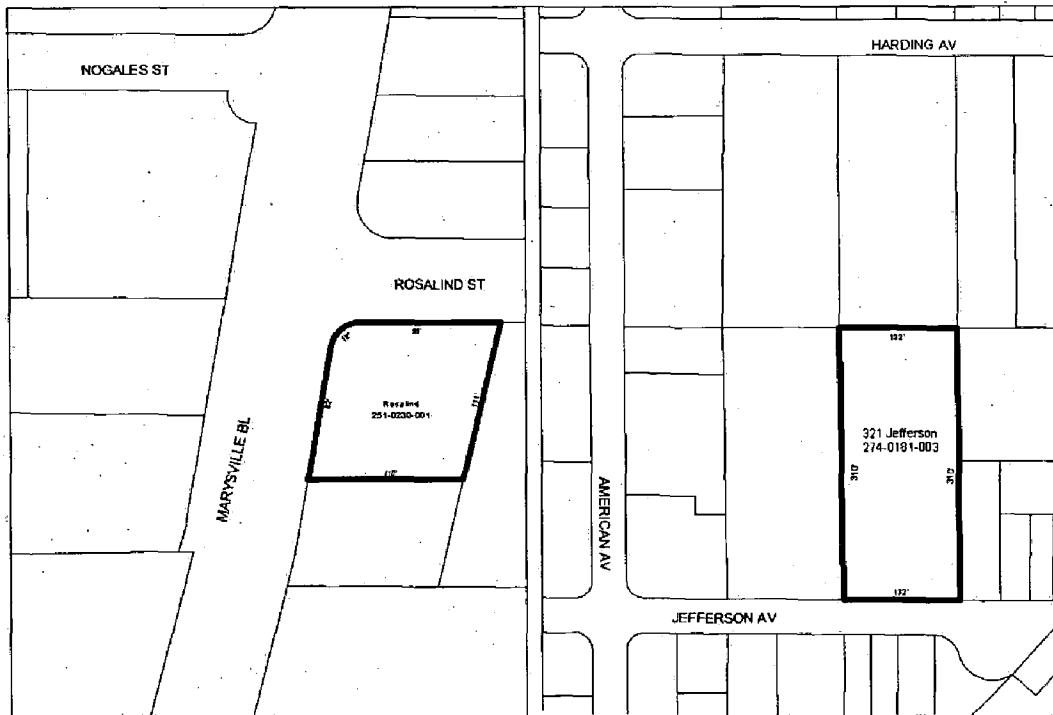
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OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: \_\_\_\_\_  
DEPUTY

DOCUMENT NO. \_\_\_\_\_

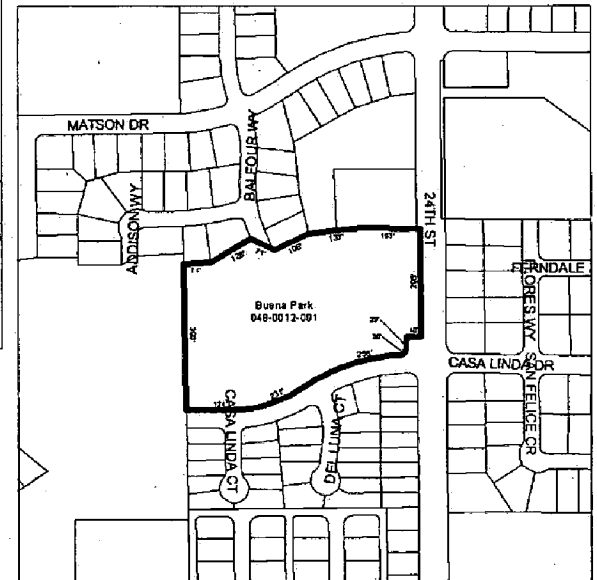
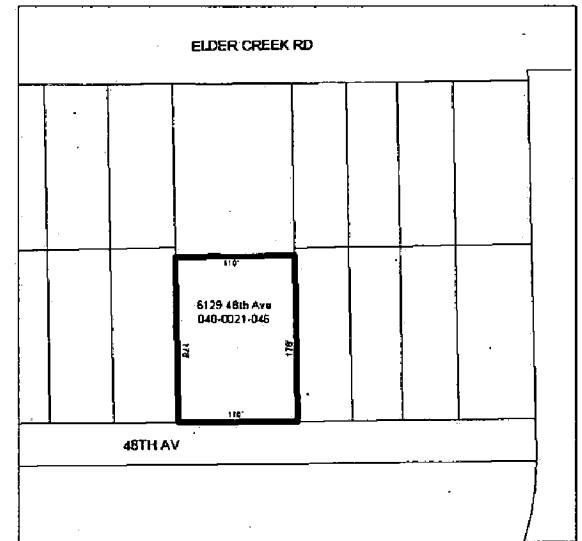
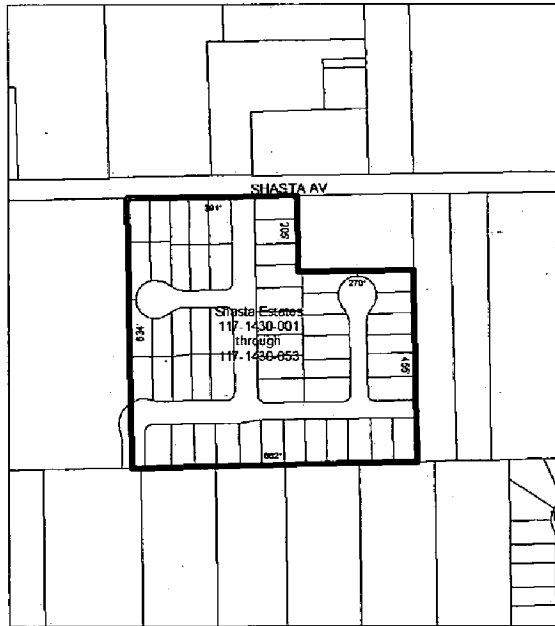
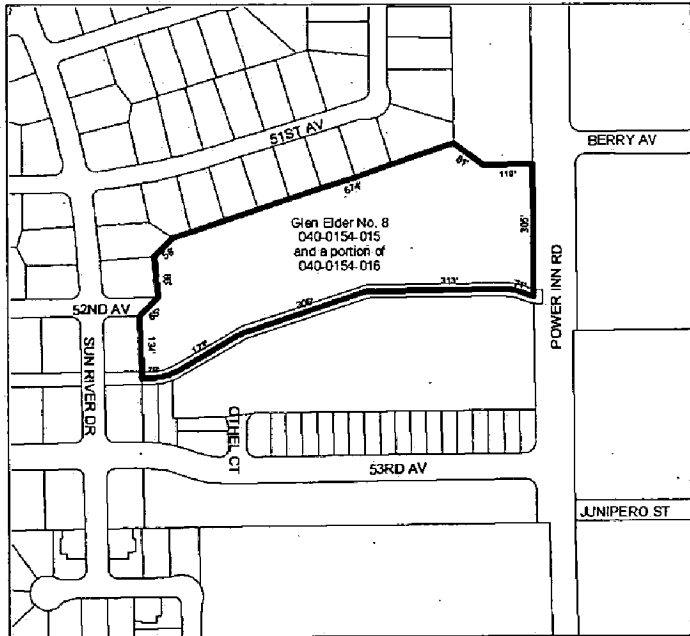


**EXHIBIT C**



**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO. 7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 2 OF 4**









## EXHIBIT A

### NOTICE OF PUBLIC HEARING

ON THE RESOLUTION OF INTENTION TO ANNEX TERRITORY TO  
THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE  
PARKS MAINTENANCE AND RELATED SERVICES IN AND FOR SUCH  
COMMUNITY FACILITIES DISTRICT  
(ANNEXATION NO. 7)

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2004-~~385~~ (the "Resolution") on May 25, 2004, wherein (a) it declared its intention to annex territory more particularly described in Exhibit A attached hereto and incorporated herein and made a part hereto pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act") in the area of the City described in the Resolution, to be known and designated as the "City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 7." (the "Community Facilities District"), for the purpose of financing parks maintenance and related services, and wherein (b) it declared its intention to authorize the levy of a special tax in the Community Facilities District to pay for the parks maintenance and related services, and that a description of the rate and method of apportionment of such special tax and the manner of collection of such special tax is attached hereto, labeled Exhibit B, and is incorporated herein and made a part hereof.

The authorized services include those set forth below in addition to the costs associated with formation of the district, collecting and administering the special taxes, and annually administering the Community Facilities 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 is to fund parks maintenance and related services. Notwithstanding the above funding objectives, the Community Facilities District's authorized services include the following:

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);

Community Facilities District formation and annual administration of the Community Facilities District;

Other miscellaneous services related to the above services including planning,

engineering, legal, elections and administration.

Any other similar or related services that serve to advance the goals and objectives specified in the above and which the City has approved.

The special taxes may also be levied to accumulate funds for the above-authorized services.

NOTICE IS HEREBY FURTHER GIVEN that Tuesday, the 29th day of June, 2004, at the hour of 2:00 o'clock p.m. at the regular meeting place of the Council, City Council Chambers, Sacramento Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814, has been fixed by the Council by the Resolution as the time and place for a public hearing to be held by the Council to consider the annexation to the Community Facilities District; the proposed rate, method of apportionment and manner of collection of such special tax and all other matters set forth in the Resolution, and at such public hearing any persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the annexation to the Community Facilities District and the levy of such special tax, or the extent of the annexation to the Community Facilities District, or the parks maintenance services, or on any other matters set forth in the Resolution, 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 any 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 of the City 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.

NOTICE IS HEREBY FURTHER GIVEN that such public hearing may be continued from time to time, but shall be completed within thirty (30) days, except that if the Council finds that the complexity of the annexation to the Community Facilities District or the need for public participation requires additional time, such public hearing may be continued from time to time for a period not to exceed six (6) months.

NOTICE IS HEREBY FURTHER GIVEN that the Council may at such public hearing modify the Resolution by eliminating any of the authorized services, or by changing the method and apportionment of such special tax so as to reduce the maximum special tax for all or a portion of the owners of property within the Community Facilities District or by removing any territory from the proposed annexation to the Community Facilities District, except that if the Council proposes to modify the Resolution in a way that will increase the probable special tax to be paid by the owner of any lot or parcel of land in the annexation to the Community Facilities District, the Council shall direct that a report be prepared that includes a brief analysis of the impact of the proposed modifications

on the probable special tax to be paid by the owners of lots or parcels of land in the proposed annexation to the Community Facilities District, and the Council shall receive and consider such report before approving any such modifications or any resolution annexing territory to the Community Facilities District which includes such modifications.

NOTICE IS HEREBY FURTHER GIVEN that at the conclusion of such public hearing the Council may abandon the proposed annexation to the Community Facilities District or may, after passing upon all protests, determine to proceed with annexing the proposed territory to the Community Facilities District; provided, that if fifty percent (50%) or more of the registered voters residing within the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, or the owners of one-half (½) or more of the area of the land in the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, file written protests against the proposed annexation to the Community Facilities District, and such protests are not withdrawn so as to reduce the value of the protests to less than such a majority, no further proceedings to establish the Community Facilities District or to levy such special tax shall be taken for a period of one (1) year from the date of such decision. Except that if the majority protests of the registered voters or of the landowners are only against the furnishing of a specified type or types of services proposed for the Community Facilities District, those services shall be eliminated from the resolution to annex territory to the Community Facilities District.

NOTICE IS HEREBY FURTHER GIVEN that if the Council determines at the conclusion of such public hearing to proceed with the annexation to the Community Facilities District, the proposed voting procedure shall be by landowners voting in accordance with the Act.

NOTICE IS HEREBY FURTHER GIVEN that a more complete description of the services proposed for the Community Facilities District and a copy of the Resolution and the boundary map of the Community Facilities District are on file with the City Clerk of the City of Sacramento, Sacramento Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814, and are available for review there during business hours by any interested persons.

NOTICE IS HEREBY FURTHER GIVEN that the voting procedures shall be as set forth in Government Code Section 53326.

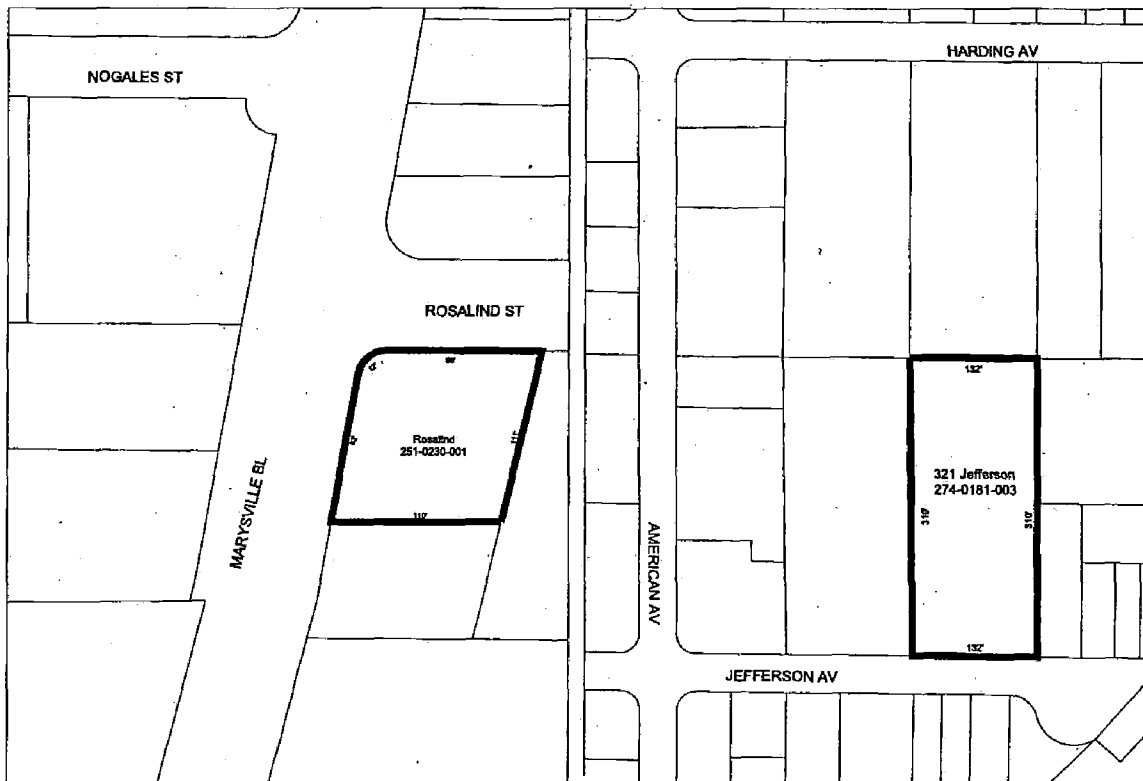
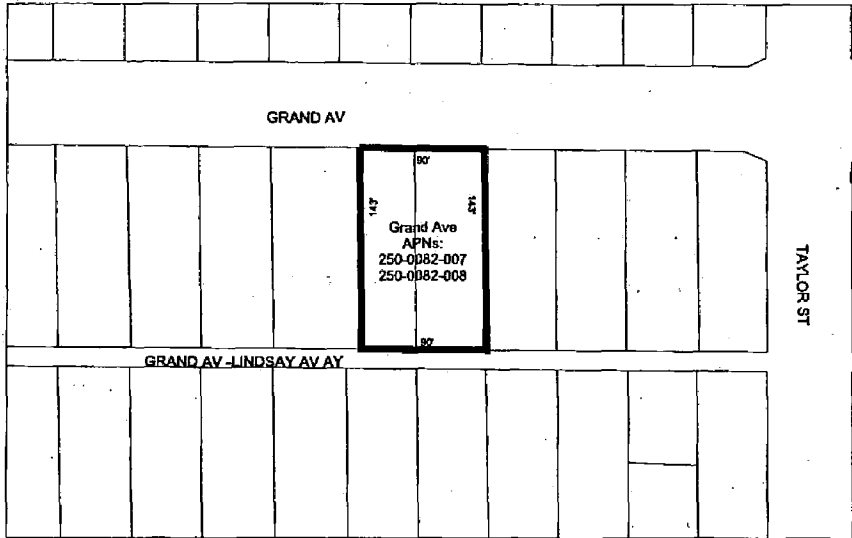
Questions should be directed to Ron Wicky, Development Services Department, Special Districts, telephone (916) 808-7113.

DATED: May 26, 2004.

*Shirley Concolino*  
SHIRLEY CONCOLINO  
City Clerk of the City of Sacramento

**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO.7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 1 OF 4**



**CLERK'S MAP FILING STATEMENT:**

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

**CLERK'S CERTIFICATE:**

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02 ANNEXATION NO. 7, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004, BY ITS RESOLUTION NO. \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

**COUNTY RECORDER'S FILING STATEMENT:**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA,

\_\_\_\_\_  
COUNTY RECORDER  
OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: \_\_\_\_\_ DOCUMENT NO. \_\_\_\_\_  
DEPUTY

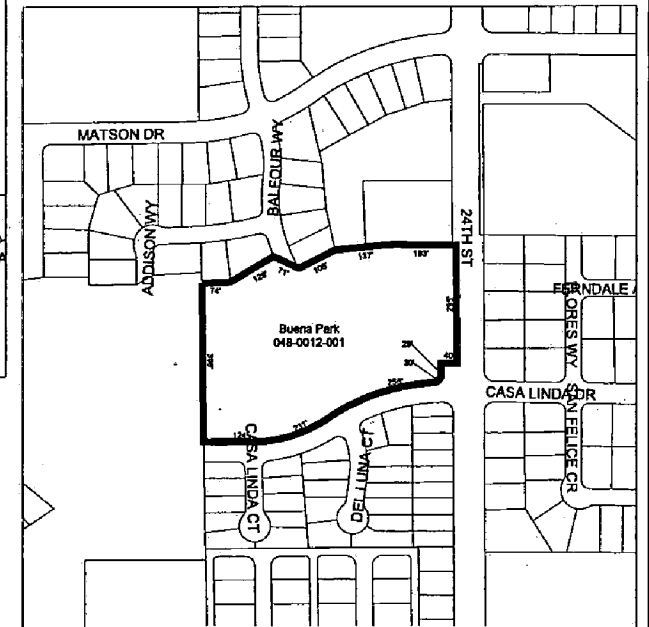
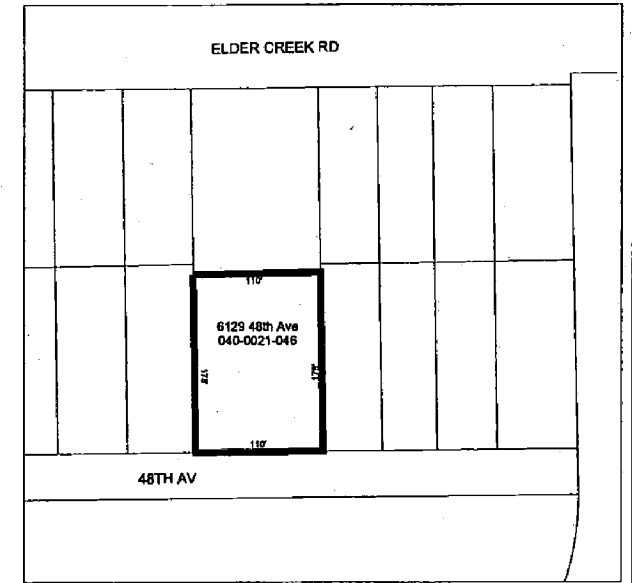
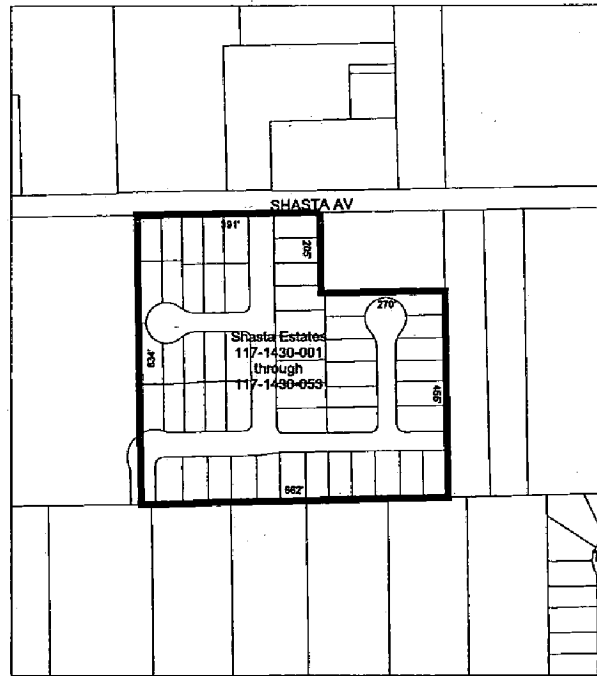
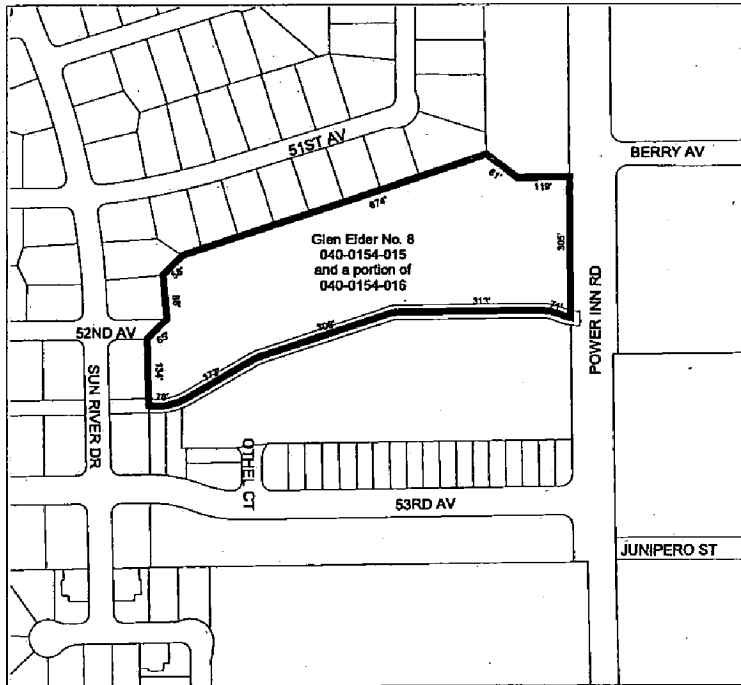
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**EXHIBIT A**

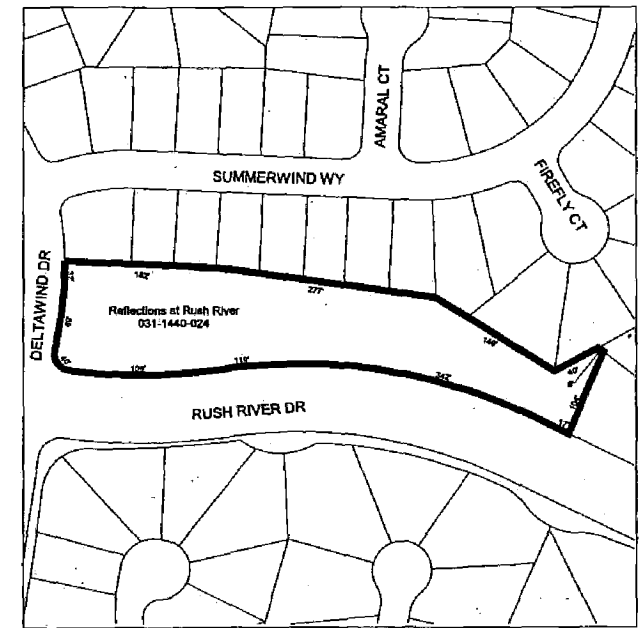
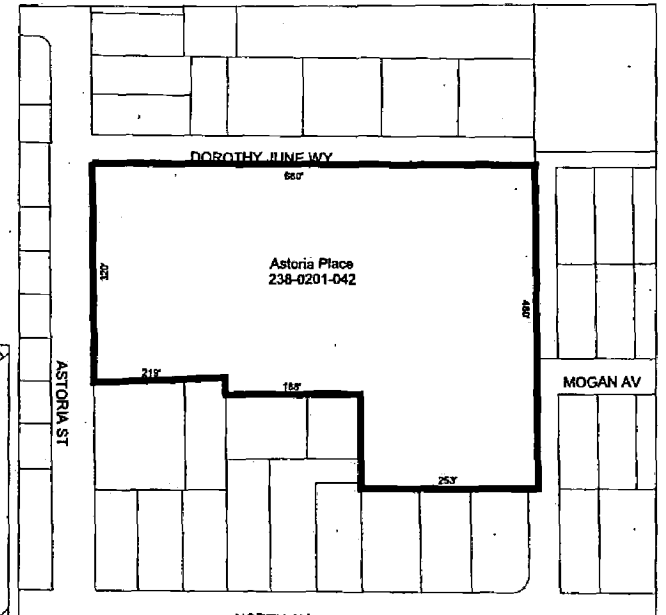
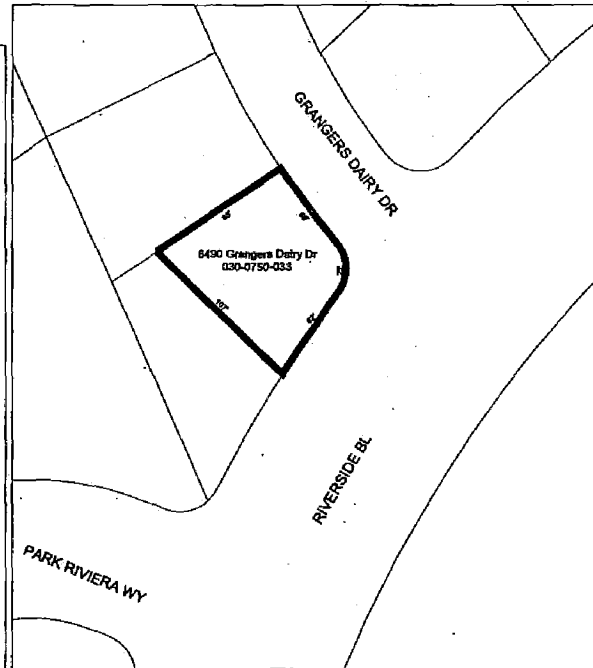
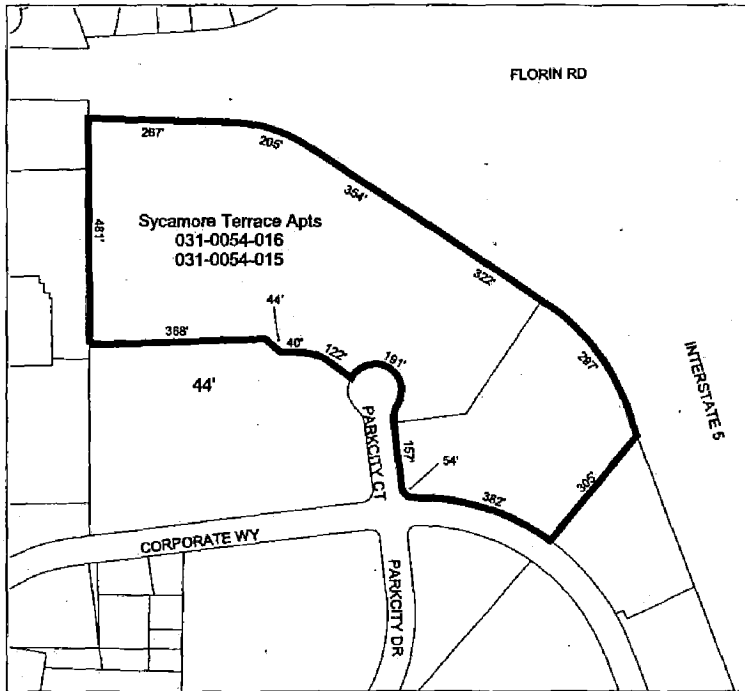
**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO. 7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 2 OF 4**



**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO. 7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 3 OF 4**





# Exhibit B

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

## 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 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 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:

Land Use	Developed Parcel Trigger
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.

**“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 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:

- 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 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 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.

**Attachment 1**  
**City of Sacramento CFD No. 2002-02**  
**(Neighborhood Park Maintenance)**  
**Maximum Annual Special Tax Rates - Base Fiscal Year [1]**

<b>Tax Category</b>	<b>Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]</b>
<b><u>Developed Parcels [3]</u></b>	
Single Family Residential Parcels	<i>per Residential Unit</i> \$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 Parcels	\$28.00
<b><u>Other Uses</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.

CITY OF SACRAMENTO

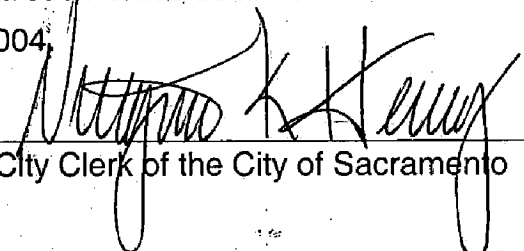
**AFFIDAVIT OF COMPLIANCE WITH THE  
REQUIREMENTS FOR PUBLISHING A NOTICE  
OF PUBLIC HEARING ON THE RESOLUTION  
OF INTENTION TO ANNEX TERRITORY TO THE  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY  
FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 7, CITY OF SACRAMENTO,  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF SACRAMENTO    )

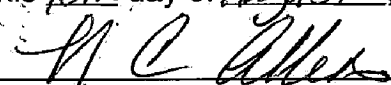
Shirley Concolino, being first duly sworn, deposes and says:

That she is now and at all times herein mentioned was the City Clerk of the City of Sacramento;

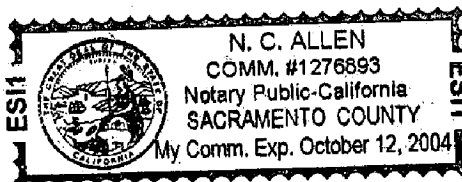
That, pursuant to Resolution No. 2004- 385 (the "Resolution") adopted by the City Council of the City of Sacramento on May 25, 2004, she complied with the requirements for publishing a Notice of Public Hearing on the Resolution to annex territory to the Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 7, City of Sacramento, County of Sacramento, State of California (the "Community Facilities District"), as required by the Resolution, by causing a copy of such notice to be published in the Daily Recorder, a newspaper of general circulation published in the area of the Community Facilities District and proposed annexation, and that attached hereto, marked Exhibit A and incorporated herein and made a part hereof, is a true and correct copy of an affidavit of publication on file in her office showing that such notice as annexed to said affidavit was duly published one time on 5/28, 2004.

  
\_\_\_\_\_  
City Clerk of the City of Sacramento

Subscribed and sworn to before me  
this 10th day of August, 2004.

  
\_\_\_\_\_  
NOTARY PUBLIC  
State of California

[Notarial Seal]



## EXHIBIT A

### NOTICE OF PUBLIC HEARING

ON THE RESOLUTION OF INTENTION TO ANNEX TERRITORY TO  
THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
AND TO LEVY A SPECIAL TAX THEREIN TO FINANCE  
PARKS MAINTENANCE AND RELATED SERVICES IN AND FOR SUCH  
COMMUNITY FACILITIES DISTRICT  
(ANNEXATION NO. 7)

NOTICE IS HEREBY GIVEN that the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2004-~~385~~ (the "Resolution") on May 25, 2004, wherein (a) it declared its intention to annex territory more particularly described in Exhibit A attached hereto and incorporated herein and made a part hereto pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act") in the area of the City described in the Resolution, to be known and designated as the "City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 7." (the "Community Facilities District"), for the purpose of financing parks maintenance and related services, and wherein (b) it declared its intention to authorize the levy of a special tax in the Community Facilities District to pay for the parks maintenance and related services, and that a description of the rate and method of apportionment of such special tax and the manner of collection of such special tax is attached hereto, labeled Exhibit B, and is incorporated herein and made a part hereof.

The authorized services include those set forth below in addition to the costs associated with formation of the district, collecting and administering the special taxes, and annually administering the Community Facilities 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 is to fund parks maintenance and related services. Notwithstanding the above funding objectives, the Community Facilities District's authorized services include the following:

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);

Community Facilities District formation and annual administration of the Community Facilities District;

Other miscellaneous services related to the above services including planning,

engineering, legal, elections and administration.

Any other similar or related services that serve to advance the goals and objectives specified in the above and which the City has approved.

The special taxes may also be levied to accumulate funds for the above-authorized services.

NOTICE IS HEREBY FURTHER GIVEN that Tuesday, the 29th day of June, 2004, at the hour of 2:00 o'clock p.m. at the regular meeting place of the Council, City Council Chambers, Sacramento Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814, has been fixed by the Council by the Resolution as the time and place for a public hearing to be held by the Council to consider the annexation to the Community Facilities District, the proposed rate, method of apportionment and manner of collection of such special tax and all other matters set forth in the Resolution, and at such public hearing any persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the annexation to the Community Facilities District and the levy of such special tax, or the extent of the annexation to the Community Facilities District, or the parks maintenance services, or on any other matters set forth in the Resolution, 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 any 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 of the City 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.

NOTICE IS HEREBY FURTHER GIVEN that such public hearing may be continued from time to time, but shall be completed within thirty (30) days, except that if the Council finds that the complexity of the annexation to the Community Facilities District or the need for public participation requires additional time, such public hearing may be continued from time to time for a period not to exceed six (6) months.

NOTICE IS HEREBY FURTHER GIVEN that the Council may at such public hearing modify the Resolution by eliminating any of the authorized services, or by changing the method and apportionment of such special tax so as to reduce the maximum special tax for all or a portion of the owners of property within the Community Facilities District or by removing any territory from the proposed annexation to the Community Facilities District, except that if the Council proposes to modify the Resolution in a way that will increase the probable special tax to be paid by the owner of any lot or parcel of land in the annexation to the Community Facilities District, the Council shall direct that a report be prepared that includes a brief analysis of the impact of the proposed modifications

on the probable special tax to be paid by the owners of lots or parcels of land in the proposed annexation to the Community Facilities District, and the Council shall receive and consider such report before approving any such modifications or any resolution annexing territory to the Community Facilities District which includes such modifications.

NOTICE IS HEREBY FURTHER GIVEN that at the conclusion of such public hearing the Council may abandon the proposed annexation to the Community Facilities District or may, after passing upon all protests, determine to proceed with annexing the proposed territory to the Community Facilities District; provided, that if fifty percent (50%) or more of the registered voters residing within the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, or the owners of one-half (1/2) or more of the area of the land in the territory proposed to be included in the Community Facilities District that are not exempt from the special tax, file written protests against the proposed annexation to the Community Facilities District, and such protests are not withdrawn so as to reduce the value of the protests to less than such a majority, no further proceedings to establish the Community Facilities District or to levy such special tax shall be taken for a period of one (1) year from the date of such decision. Except that if the majority protests of the registered voters or of the landowners are only against the furnishing of a specified type or types of services proposed for the Community Facilities District, those services shall be eliminated from the resolution to annex territory to the Community Facilities District.

NOTICE IS HEREBY FURTHER GIVEN that if the Council determines at the conclusion of such public hearing to proceed with the annexation to the Community Facilities District, the proposed voting procedure shall be by landowners voting in accordance with the Act.

NOTICE IS HEREBY FURTHER GIVEN that a more complete description of the services proposed for the Community Facilities District and a copy of the Resolution and the boundary map of the Community Facilities District are on file with the City Clerk of the City of Sacramento, Sacramento Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814, and are available for review there during business hours by any interested persons.

NOTICE IS HEREBY FURTHER GIVEN that the voting procedures shall be as set forth in Government Code Section 53326.

Questions should be directed to Ron Wicky, Development Services Department, Special Districts, telephone (916) 808-7113.

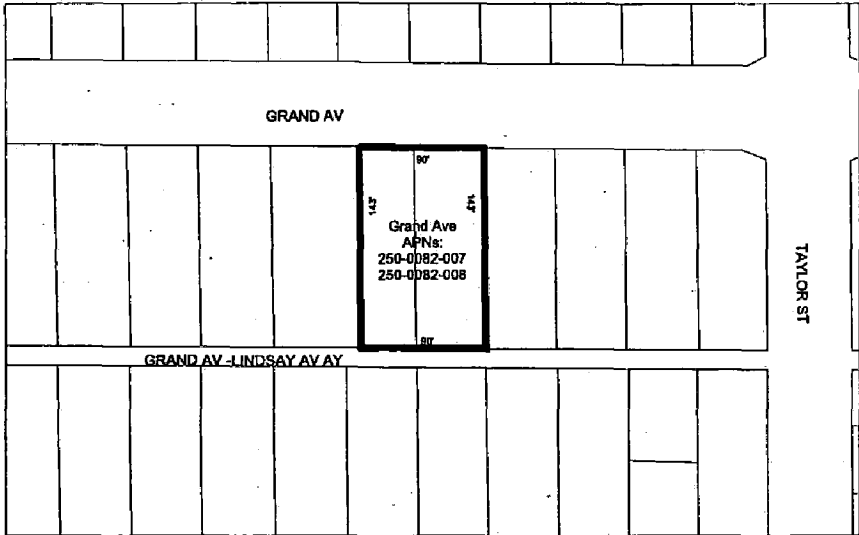
DATED: May 26, 2004.

*Shirley Concolino*

SHIRLEY CONCOLINO  
City Clerk of the City of Sacramento

**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO.7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 1 OF 4**



**CLERK'S MAP FILING STATEMENT:**

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

**CLERK'S CERTIFICATE:**

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02 ANNEXATION NO. 7, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004, BY ITS RESOLUTION NO. \_\_\_\_\_

\_\_\_\_\_  
CITY CLERK,  
CITY OF SACRAMENTO, CALIFORNIA

**COUNTY RECORDER'S FILING STATEMENT:**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2004 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA,

\_\_\_\_\_  
COUNTY RECORDER  
OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: \_\_\_\_\_ DOCUMENT NO. \_\_\_\_\_  
DEPUTY

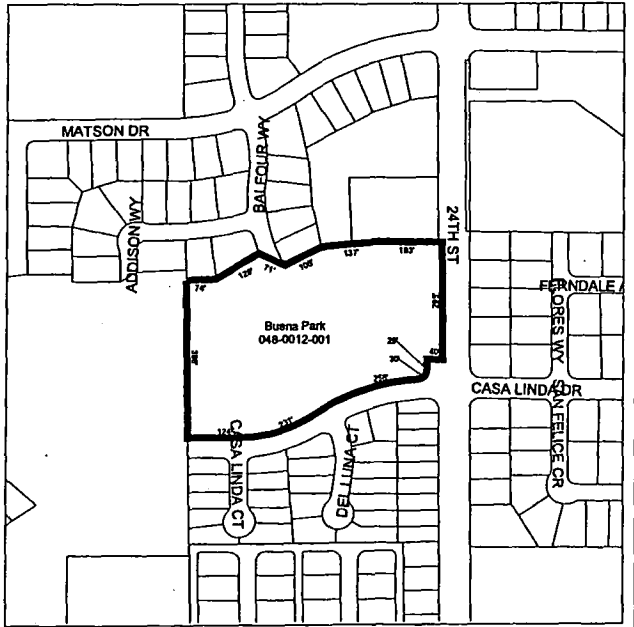
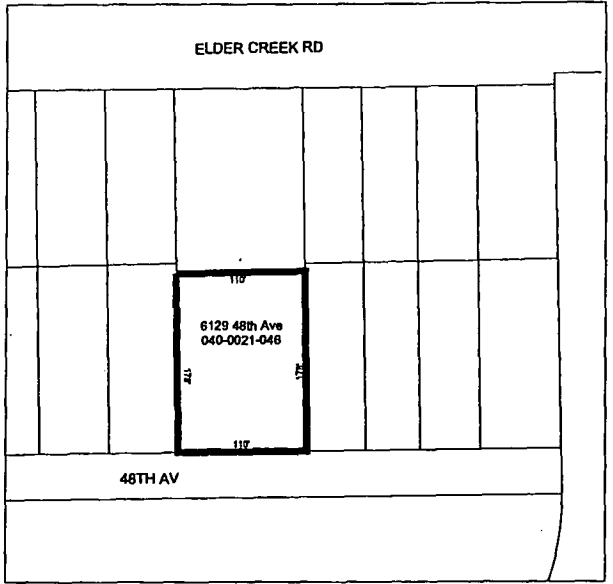
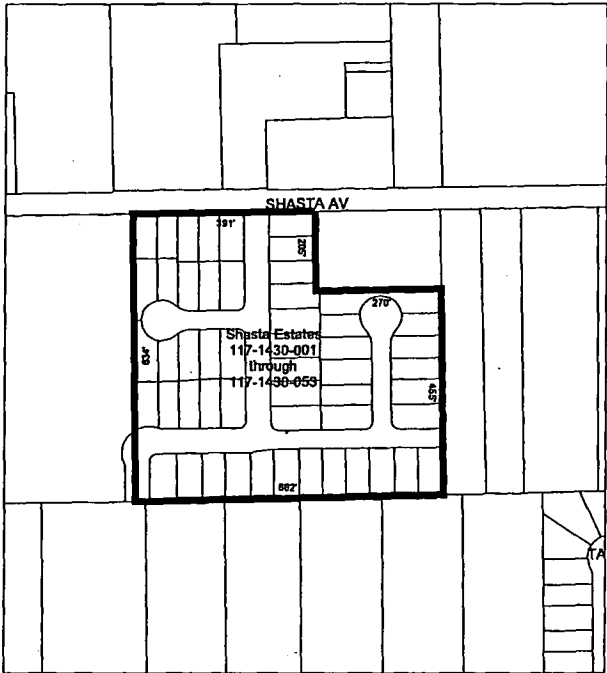
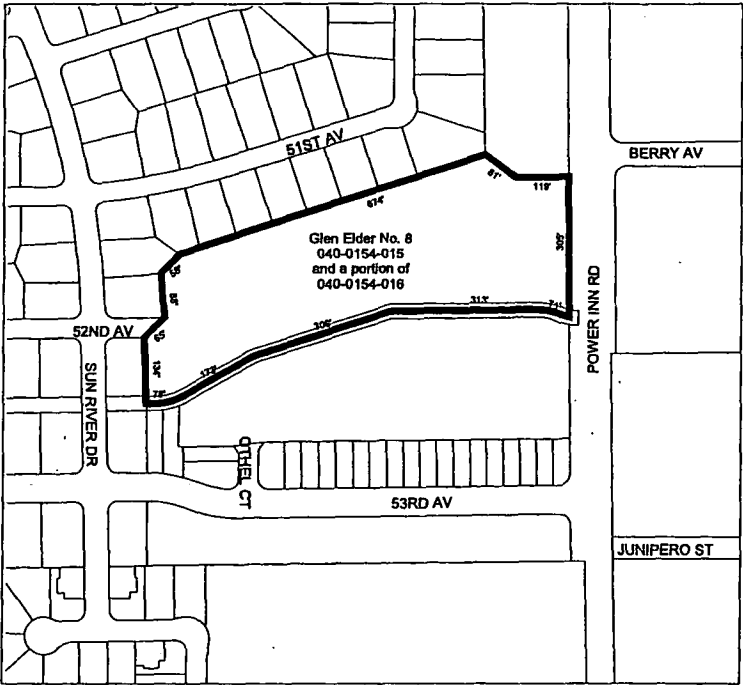
Legend	
	Boundary Line
<b>NPD</b>	Not Part of District



**EXHIBIT A**

**BOUNDARY MAP  
CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02  
ANNEXATION NO. 7  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA**

**SHEET 2 OF 4**







# 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 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:

Land Use	Developed Parcel Trigger
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.

**“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 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:

- 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 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 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.

**Attachment 1**  
**City of Sacramento CFD No. 2002-02**  
**(Neighborhood Park Maintenance)**  
**Maximum Annual Special Tax Rates - Base Fiscal Year [1]**

<b>Tax Category</b>	<b>Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]</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 Parcels	\$28.00
<b><u>Other Uses</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.





DEVELOPMENT SERVICES  
DEPARTMENT

CITY OF SACRAMENTO  
CALIFORNIA

SPECIAL DISTRICTS  
1231 I Street, Room 300  
SACRAMENTO, CA 95814

DEVELOPMENT ENGINEERING  
AND FINANCE

PH 916-808-7113  
FAX 916-808-7480

June 30, 2004

Dear Property Owner:

**SUBJECT: NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT  
(CFD) NO. 2002-02 ANNEXATION NO. 7**

The attached ballot package is for the Neighborhood Park Maintenance CFD No. 2002-02 Annexation No. 7. Included with this ballot package is a 6½ by 9½ inch brown (self addressed) verification envelope for the return of the ballot. On the back side of the envelope is a verification of ownership statement. Please take time to fill out and sign this statement and return it to the office of the City Clerk by July 14, 2004. For multiple Assessors Parcel Numbers that will not fit in the space provided on the back of the Ballot Envelope please write in "see enclosed list" and return the attached Property Owners Vote list. The ballots will be tallied on July 15, 2004, and the results of the mail ballot election will be reported at the July 22, 2004, 2:00 p.m. session of the City Council.

If you have any questions, please contact me at 808-5628, or e-mail me at [rwicky@cityofsacramento.org](mailto:rwicky@cityofsacramento.org).

Sincerely,

Ron Wicky  
Program Specialist

cc: Shirley Concolino, City Clerk

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Spanos Corporation, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 12 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_  
Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Double M Construction, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 1 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of **Monik Mui Chan Dong & Phuc Pham**, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 1 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of **N R Homes**, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 1 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference; be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Astoria Place LLC, a landowner, within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 6 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Sycamore Ventures, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 6 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
YES

\_\_\_\_\_

Number of Votes  
NO

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_  
Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Riverland Glen Elder, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 6 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

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City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

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**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_  
Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Riverlake Land Associates, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 21 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of **Network Reflections**, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 4 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of **Nongs Estates**, a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 3 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
YES

\_\_\_\_\_

Number of Votes  
NO

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of KB Homes North Bay Inc., a landowner within the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 9 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
**YES**

\_\_\_\_\_

Number of Votes  
**NO**

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_

Authorized Representative

**CITY OF SACRAMENTO  
NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES  
DISTRICT NO. 2002-02 ANNEXATION NO. 7  
SPECIAL ELECTION BALLOT  
FOR THE MAILED-BALLOT ELECTION OF July 14, 2004**

This ballot is for the use of Mikhail & Olga Osipov, a landowner within the City of Sacramento, Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7.

According to the provisions of the Mello-Roos Community Facilities Act of 1982, and the resolutions of the City Council of the City of Sacramento, such landowner is entitled to cast 10 votes on this ballot.

In order to be counted, this ballot must be certified below and be returned, either by mail or in person, before 5:00 p.m. on Wednesday, July 14, 2004, to:

Shirley Concolino, City Clerk  
City of Sacramento  
Sacramento City Hall  
730 I Street, Room 211  
Sacramento, CA 95814

Mailing by that date will not be sufficient, as the ballot must be physically received by the City Clerk of the City of Sacramento prior to the deadline in order to be counted.

**AN "X" OR OTHER MARK WILL CAST ALL VOTES ASSIGNED TO THIS BALLOT, OR THE VOTER MAY WRITE NUMBERS IN THE SPACES PROVIDED.**

**BALLOT MEASURE**

Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 Annexation No. 7 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2004-554 adopted by the City Council on June 29, 2004, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks.

Number of Votes  
YES

\_\_\_\_\_

Number of Votes  
NO

\_\_\_\_\_

**Certification**

The undersigned is the authorized representative of the above-named landowner and is the person legally authorized and entitled to cast this ballot on behalf of the above-named landowner.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on \_\_\_\_\_, 2004.

By: \_\_\_\_\_  
Authorized Representative

# Exhibit A

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 June 30, 2003.

City of Sacramento  
 Neighborhood Park Maintenance CFD No. 2002-02  
 Rate and Method of Apportionment  
 May 17, 2002

**"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:

Land Use	Developed Parcel Trigger
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.

**“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 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:

- 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 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 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.

City of Sacramento  
 Neighborhood Park Maintenance CFD No. 2002-02  
 Rate and Method of Apportionment  
 May 17, 2002

**Attachment 1**  
**City of Sacramento CFD No. 2002-02**  
**(Neighborhood Park Maintenance)**  
**Maximum Annual Special Tax Rates - Base Fiscal Year [1]**

<b>Tax Category</b>	<b>Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]</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 Parcels	\$28.00
<b><u>Other Uses</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.

CITY OF SACRAMENTO

CITY CLERK'S CERTIFICATE OF ELECTION RESULTS  
FOR THE SPECIAL MAILED-BALLOT ELECTION HELD  
IN THE NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY  
FACILITIES DISTRICT NO. 2002-02 ANNEXATION NO. 7, CITY OF SACRAMENTO,  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA  
ON JULY 14, 2004

I, Shirley Concolino, City Clerk of the City of Sacramento, certify that:

I personally counted the ballots cast at the special mailed-ballot, landowner election called by the City Council in its Resolution No. 2004-554, adopted on June 29, 2004, and I hereby certify the result of that count to be as follows:

TOTAL VOTES CAST "YES": 56

TOTAL VOTES CAST "NO": 3

TOTAL VOTES CAST: 59

THE VOTES CAST "YES" EQUAL 94% OF THE TOTAL VOTES CAST.

I make this Certification on July 19, 2004.



Shirley Concolino, City Clerk  
of the City of Sacramento