

ORDINANCE NO. 2004-024

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF APR 29 2004

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE
PROPERTY TAX YEAR 2004-2005 AND FOLLOWING TAX YEARS
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO
NORTH NATOMAS NEIGHBORHOOD LANDSCAPING COMMUNITY
FACILITIES DISTRICT NO. 99-02, ANNEXATION NO. 8, FOR LANDSCAPE
MAINTENANCE**

**BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO, AS
FOLLOWS:**

Pursuant to Government Code Sections 53328 and 53340, and 53339 *et seq.* and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit B to the Resolution Establishing the City of Sacramento North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 8 ("CFD No. 99-02, Annexation No. 8") (Resolution 2004-220 adopted by this Council on March 30, 2004), a special tax is hereby levied on all taxable parcels within the City of Sacramento North Natomas Neighborhood Landscaping Community Facilities District No. 99-02, Annexation No. 8 for the 2004-2005 tax year and for all subsequent years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of this Council.

The Director of the Department of Public Works ("Director") or his/her designee, of the City of Sacramento ("City"), is authorized and directed, with the aid of the appropriate officers and agents of the City, to determine each year, without further action of this Council, the Special Tax Requirement (as that term is defined in Exhibits B and C of Resolution No. 2004-220 establishing Annexation No. 8 to CFD No. 99-02), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibits B and C and, without further action of this Council, to provide all necessary and appropriate information to the Sacramento County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the special tax on the secured property tax roll of the County; provided that, as provided in said Resolution No. 2004-220 and Sections 53339 *et seq.* and 53340 of the California Government Code, this Council has reserved the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the City, including but not limited to, direct billing by the City to the property owners and supplemental billing.

The appropriate officers and agents of the City are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the County tax roll each year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

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The City agrees that, in the event the special tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the special tax collections to the City.

Taxpayers who have requested changes or corrections of the special tax pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax and who are not satisfied with the decision of the Director (whether the Director simply disagrees with the taxpayer or feels the Department of Public Works is not authorized to consider the change requested) may appeal to the Council. The appeal must be in writing and fully explain the grounds of appeal. Appeals must be based solely on the correction of mistakes in the levy based upon the status of the property. No other appeals will be allowed. The Director shall schedule the appeal for consideration within a reasonable time at a Council meeting.

If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels shall not be affected.

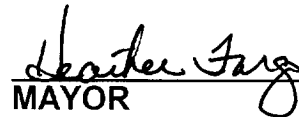
This ordinance shall take effect and be in force immediately as a tax measure.

The title of this ordinance shall be published at least once in a newspaper of general circulation, published in the City of Sacramento after being passed for publication of title by the Council, at least three days before the adoption of this ordinance by the Council, pursuant to Section 32(c) of the Sacramento City Charter. It is hereby found that the title of this ordinance was published in Daily Recorder, a newspaper of general circulation published in the City of Sacramento on April 20, 2004.

DATE PASSED FOR PUBLICATION: **APR 20 2004**

DATE ENACTED: **APR 29 2004**

DATE EFFECTIVE: **APR 29 2004**


MAYOR

ATTEST:


CITY CLERK

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