REPORT TO COUNCIL
City of Sacramento

14

915 I Street, Sacramento, CA 95814-2671
www. CityofSacramento.org

CONSENT ITEM
August 2, 2005

Honorable Mayor and
Members of the City Council

Subject: College Square Community Facilities District No. 2005-01 – Ordinance Levying a Special Tax

Location/Council District: South of Cosumnes River Blvd. between Bruceville Road and Highway 99 (District 8). See Location Map, Page 4.

Recommendation:

Adopt the Ordinance Levying a Special Tax for the College Square Community Facilities District (CFD) No. 2005-01 attached.

Contact: Rita Goolkasian, Program Specialist, (916) 808-5236
Edward Williams, Development Engineering and Finance Manager, (916) 808-5440
Presenters: Rita Goolkasian, Program Specialist
Department: Development Services Department
Division: Development Engineering and Finance
Organization No: 4815

Summary:

On July 21, 2005, City Council adopted the 1st reading of an Ordinance levying a special tax for the fiscal year 2006-2007 and following fiscal years for the City of Sacramento College Square CFD #1005-01 and passed the Ordinance title for publication as required by Sacramento City Charter 32(c). The Ordinance title was published in the Daily Recorder newspaper by the City Clerk on Friday, July 29, 2005.

Committee/Commission Action:

None.

Background Information:

None.

Financial Considerations:

There will be no impact to the general fund. The Developer will cash fund improvements and be reimbursed at a later time through available bond proceeds.

Environmental Considerations:

City Council's action in approving this resolution is solely for the purpose of formation of a Community Facilities District, and is itself therefore, not a project for the purposes of the California Environmental Quality Act.

Policy Considerations:

The procedures under which this CFD 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." Formation of the College Square Community Facilities District is consistent with the City's Strategic Plan in promoting and supporting economic vitality.

Emerging Small Business Development (ESBD):

City Council adoption of the attached resolution is not affected by City policy related to ESBD.

Respectfully Submitted by:
Edward Williams
Manager, Development Engineering and Finance

Recommendation Approved:

ROBERT P. THOMAS
City Manager

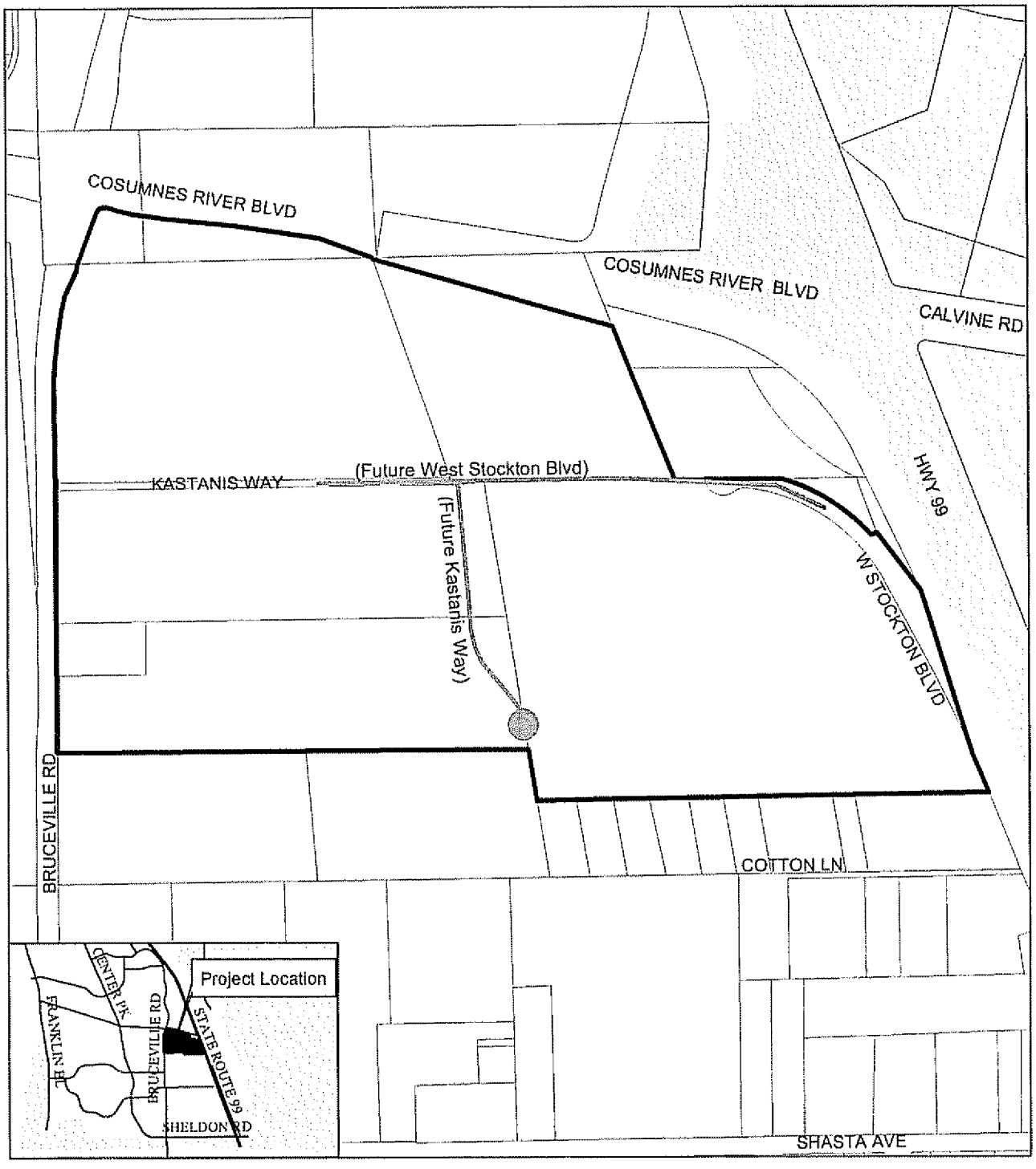
Table of Contents:

Pg	1-2	Report
Pg	3	Attachment A – Location Map
Pg	4	Attachment B – Schedule of Proceedings
Pg	5-6	Ordinance Levying the Special Tax

S:\Moves\DEV\Spec Dists\DISTRICT PROJECTS\CFD\College Square\Council Action #3\CCR (8-2-05) - Ordinance Levying Special Tax.doc

ATTACHMENT A

College Square CFD No. 2005-01 Location Map



Development Services
We Help Build A Great City

BMueller. 04/20/05

0 260 520 1,040 Feet

N W E S

ATTACHMENT B

SCHEDULE OF PROCEEDINGS

May 17, 2005	City Council Action – Initiate Proceedings ▪ Resolution Approving Bond Counsel Agreement for Legal Services ▪ Resolution of Intention to Establish a CFD and to Levy a Special Tax (Sets Hearing Date and Approves Boundary Map) ▪ Resolution of Intention to Incur Bond Indebtedness
May 20, 2005	Publish and Mail the Notice of Hearing
June 21, 2005	City Council Action – Public Hearing and Call for a Special Election ▪ Adopt Resolution of Formation and Call for a Special Election ▪ Adopt Resolution to Incur Bonded Indebtedness and Call for a Special Election
July 19, 2005	Special Election
July 21, 2005	City Council Action – ▪ Adopt Resolution Declaring Election Results ▪ Pass for Publication Title of Ordinance
August 2, 2005	City Council Action – Adopt Ordinance to Levy Special Tax
August 9, 2005	Record the Special Tax Lien

ORDINANCE NO.

Adopted by the Sacramento City Council

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO LEVYING A SPECIAL TAX

FOR THE FISCAL YEAR 2006-2007 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO COLLEGE SQUARE COMMUNITY FACILITIES DISTRICT NO. 2005-01

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

Section 1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as shown in Exhibit D to the Resolution Establishing the City of Sacramento College Square Community Facilities District No. 2005-01 (Resolution No. 2005-483 adopted by the Council on June 21, 2005) (the "Resolution"), a special tax is hereby levied on all taxable parcels within the City of Sacramento College Square Community Facilities District No. 2005-01, for the 2006-2007 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax. This amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the Council.

Section 2. The Director of Development Services of the City of Sacramento (the "City") or his/her designee is authorized and directed, with the aid of the appropriate officers and agents of the City, to determine each year, without further action of the Council, the Improvement Special Tax Requirement and the Maintenance Special Tax Requirement (as those term are defined in Exhibit D of the Resolution and hereinafter collectively, the "Special Tax Requirements"), to prepare the annual special tax roll in the amount of the Special Tax Requirements in accordance with said Exhibit D and, without further action of the 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 the Resolution and Section 53340 of the California Government Code, the Council has reserved the right to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best

interests of the City, including but not limited to, direct billing by the City to the property owners and supplemental billing.

Section 3. The appropriate officers and agents of the City are authorized to make adjustments to the special tax roll prior to the final posting of the special taxes to the county tax roll each fiscal year, as may be necessary to achieve a correct match of the special tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

Section 4. The City agrees that, in the event the special tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the special tax from the amounts collected, prior to remitting the special tax collections to the City.

Section 5. Taxpayers who have requested changes or corrections of the special tax and who are not satisfied with the decision of the Director of Development Services of the City (whether the Director of Development Services of the City simply disagrees with the taxpayer or feels that he/she is not authorized to consider the change requested) may appeal to the Council. The appeal must be in writing and fully explain the grounds of appeal, and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The Director of Development Services of the City shall schedule the appeal for consideration within a reasonable time at a Council meeting.

Section 6. If for any cause any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this ordinance, and the application of the special tax to the remaining parcels, shall not be affected.

Section 7. This ordinance shall take effect and be in force immediately as a tax measure.

Section 8. The TITLE only of this Ordinance shall have been published at least once in a newspaper of general circulation published in the City of Sacramento, after being passed for publication of Title by the Council, at least three days before the adoption of this Ordinance by the Council, pursuant to Section 32(c) of the Sacramento City Charter. It is hereby found that the Title of this Ordinance was published in _____, a newspaper of general circulation published in the City of Sacramento on _____, 2005.