

# RESOLUTION NO. 2004-189

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF MAR 16 2004

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO  
DETERMINING TO ANNEX TERRITORY TO THE EXISTING DEVELOPMENT FEE  
FINANCING COMMUNITY FACILITIES DISTRICT NO. 95-01, CITY OF SACRAMENTO,  
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AND CALLING A SPECIAL  
ELECTION TO SUBMIT TO THE LANDOWNERS IN THE TERRITORY PROPOSED FOR  
ANNEXATION TO THE COMMUNITY FACILITIES DISTRICT THE QUESTION OF  
AUTHORIZING THE LEVY OF SPECIAL TAXES IN SUCH TERRITORY**

WHEREAS, the City Council (the "Council") of the City of Sacramento (the "City") duly adopted Resolution No. 2004-068 (the "Resolution of Intention") on February 3, 2004, wherein it determined, under the terms and provisions of the "Mello-Ross 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"), that the public convenience and necessity require that certain territory (the "Territory") more particularly described in the Resolution of Intention (constituting Annexation No. 2) be annexed to the existing Development Fee Financing Community Facilities District No. 95-01, City of Sacramento, County of Sacramento, State of California (the "Community Facilities District"), and that (in connection with such annexation) the public convenience and necessity require that the levy of special taxes of the Community Facilities District be authorized within the Territory that are higher than the existing special taxes authorized to be levied in the existing Community Facilities District to pay for the development fees to be financed with bonds pursuant to the Act, as more particularly set forth in Exhibit A attached hereto and incorporated herein and made a part hereof; and

WHEREAS, the Council further determined in the Resolution of Intention that no change was proposed to the types of development fees authorized to be financed by the Community Facilities District pursuant to the Act; and accordingly the types of development fees currently financed by the Community Facilities District in the existing Community Facilities District pursuant to the Act (and the types of development fees proposed to be financed by the Community Facilities District in the Territory pursuant to the Act after the completion of the annexation) are set forth in Exhibit B attached hereto and incorporated herein and made a part hereof; and since such development fees are site specific to each parcel of land, there is no plan for sharing the financing of the development fees that will be provided in common within the Community Facilities District and within the Territory; and the Council further determined in the Resolution of Intention that the City is authorized to enter into an agreement with any person or entity advancing funds or work in-kind to the Community Facilities District or the territory to repay all or a portion of such funds advanced or to reimburse the person or entity for the value, or cost, whichever is less, of such work in-

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: 2004-189

DATE ADOPTED: MAR 16 2004

kind, as determined by the City, from the proceeds of the sale of bonds of the Community Facilities District; and

WHEREAS, the Resolution of Intention fixed Tuesday, the 9th of March, 2004, at the hour of 2:00 o'clock P.M., at the regular meeting place of the Council, Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814, as the time and place for a public hearing to be held by the Council to consider the proposed annexation of the Territory to the Community Facilities District and the levy of such special taxes of the Community Facilities District within the Territory and all other matters set forth in the Resolution of Intention, and notice of such public hearing was duly given as provided in the Resolution of Intention; and

WHEREAS, at the time and place appointed for the public hearing, the Council duly continued the public hearing to Tuesday, the 16<sup>th</sup> of March, 2004, at the hour of 2:00 o'clock P.M., at the regular meeting place of the Council, Interim City Hall, 730 I Street, First Floor, Sacramento, California 95814; and

WHEREAS, such continued public hearing was duly convened by the Council at the time and place appointed therefore, and at such continued public hearing the Council considered the proposed annexation of the Territory to the Community Facilities District and the levy of such special taxes of the Community Facilities District within the territory and any other matters set forth in the Resolution of Intention, and at such continued public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District and within the Territory, were given an opportunity to appear and be heard, and the testimony of all interested persons or taxpayers for or against such proposed annexation or the levy of such special taxes of the Community Facilities District within the Territory or any other matters set forth in the Resolution of Intention was heard and considered; and

WHEREAS, 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. The Council finds and determines that written protests to such proposed annexation are insufficient in number and in amount under the Act and that such proposed annexation has not been precluded by a majority protest as provided in the Resolution of Intention; and accordingly the Council hereby orders that all protests to such proposed annexation are hereby overruled.

Section 3. The Council hereby re-approves and readopts the Resolution of Intention, and reconfirms all the findings and determinations contained therein, and if the levy

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: 2004-189

DATE ADOPTED: MAR 16 2004

of such special taxes in the Territory is approved at the election called by this resolution, the Council will be authorized to annex the Territory to the Community Facilities District and may levy such special taxes of the Community Facilities District, in the Territory; and thereafter upon recordation of a notice of special tax lien pursuant to Section 3117.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of such special taxes in the Territory shall attach to all nonexempt real property in the Territory, which lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien cancelled in accordance with law or until collection of such special taxes by the Council ceases.

Section 4. The Council hereby determines to call a special election to be held in the Territory on Tuesday, March 23, 2004, in accordance with and subject to the Act and applicable law and the terms hereof to submit to the landowners in the Territory (which landowners are the electors qualified to vote at such special election) the question of the levy of such special taxes in the Territory, and in connection with such election, the Council finds and determines that all landowners within the Territory have waived any and all time periods relative to such election pursuant to California Government Code Section 53326(a), and they have waived the preparation and distribution of an impartial analysis of the ballot proposition, as well as arguments in favor and against such proposition, pursuant to California Government Code Section 53327(b), and they have waived the requirement to publish notice of the election pursuant to California Government Code Section 53352, and they have waived the requirements regarding the time to mail ballots pursuant to California Elections Code Section 4101, and they have agreed to accept either mailed service or personal service of the ballots, and they have waived the requirements regarding identification envelopes for the return of mailed ballots pursuant to California Government Code 53327.5, and they have requested that the election be expedited. At such special election, the ballot proposition shall be as follows:

Shall special taxes be authorized to be levied in the area of the Territory (as that term is defined in Resolution No. 2004-068 adopted by the City Council of the City of Sacramento on February 3, 2004) constituting Annexation No.2 proposed to be annexed to Development Fee Financing Community Facilities District No. 95-01, City of Sacramento, County of Sacramento, State of California, as provided in such Resolution No. 2004-068.

Section 5. The City Clerk of the City (the "City Clerk") is hereby designated as the official to conduct such special election in accordance with and subject to the Act and applicable law and the following provisions of this resolution:

(a) Such special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution such special election shall be held and conducted and the votes received and canvassed in the

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: 2004-189

DATE ADOPTED: MAR 16 2004

manner provided by law for the holding of general elections in the City that are consistent with the Act.

(b) All landowners within the Territory upon the date of such special election herein called shall be qualified to vote upon the proposition to authorize the levy of such special taxes in the Territory proposed to be annexed to the Community Facilities District to be submitted at such special election.

(c) Such special election shall be conducted as mailed ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California, and there shall be no polling place for such special election. All official ballots shall be mailed by the City Clerk to such landowners, and all voted ballots are required to be received at the office of the City Clerk not later than 2:00 o'clock P.M. on the day of the special election in order to be counted.

(d) Each voter to vote for the proposition to be submitted at such special election shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of such proposition, and to vote against such proposition shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of such proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk shall commence the canvass of the returns of such special election at her office at the conclusion of such special election, and at the conclusion of such canvass shall determine the results of such special election; provided, that if all the qualified electors shall have voted on the proposition hereby submitted prior to 2:00 o'clock P.M. on the date of such special election, the City Clerk shall close such special election at such time and thereupon shall proceed to canvass the returns of such special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, March 30, 2004, at the hour of 2:00 o'clock P.M. and declare the results of such special election as determined by the City Clerk, and shall cause to be spread upon its minutes a statement of the result of such special election as ascertained by such canvass.

Section 6. If two-thirds (2/3) or more of the votes cast upon the proposition to authorize the levy such special taxes in the Territory are cast in favor thereof, as determined by the Council after reviewing the returns of such special election, the Council will be authorized to annex the Territory to the Community Facilities District and to levy such special taxes in the Territory.

Section 7. The Administrative Analyst, Department of Public Works, Special Districts, City of Sacramento, 1231 I Street, Room 300, Sacramento, California 95814 (telephone (916) 808-7967) will be responsible for preparing annually a current roll of special tax levy obligations by Sacramento County Assessor's parcel numbers, and will be

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: 2004-189

DATE ADOPTED: MAR 16 2004

responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California.

PASSED AND ADOPTED by the City Council of the City of Sacramento this 16th day of March, 2004.

AYES: 9  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

APPROVED:

  
MAYOR

ATTEST:

  
CITY CLERK

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: 2004-189

DATE ADOPTED: MAR 16 2004

# EXHIBIT A

## DEVELOPMENT FEE FINANCING CFD No. 95-01 ANNEXATION No. 2 COST SPREAD Tax Formula

Parcel Number (1)	Est. Number of Units on Parcel	Total Fees		Reserve Account (3)	Total Bond Issue (4)	Total Annual Debt Service	Annual Admin. Costs (5)	Total Annual Special Tax (6)		Maximum Annual Special Tax (7)
		Funded By CFD (2)	Bond Costs					Special Tax (6)	Special Tax (7)	
052-0010-032	69	\$583,642	\$39,153	\$69,199	\$691,994	\$62,781	\$2,019	\$64,800	\$74,520	
052-0010-082	130	\$1,099,615	\$73,767	\$130,376	\$1,303,757	\$118,282	\$3,805	\$122,087	\$140,400	
052-0010-083	52	\$439,846	\$29,507	\$52,150	\$521,503	\$47,313	\$1,522	\$48,835	\$56,160	
052-0010-084	73	\$617,476	\$41,423	\$73,211	\$732,110	\$66,420	\$2,137	\$68,557	\$78,840	
052-0010-085	12	\$101,503	\$6,809	\$12,035	\$120,347	\$10,918	\$351	\$11,270	\$12,960	
052-0010-086	183	\$1,547,919	\$103,841	\$183,529	\$1,835,289	\$166,505	\$5,356	\$171,861	\$197,640	
<b>TOTAL</b>	<b>519</b>	<b>\$4,390,000</b>	<b>\$294,500</b>	<b>\$520,500</b>	<b>\$5,205,000</b>	<b>\$472,219</b>	<b>\$15,190</b>	<b>\$487,409</b>	<b>\$560,520</b>	

(1) The parcels within Annexation No. 2 will be subdivided into 519 residential lots. As this occurs, the Maximum Annual Special Tax will be reallocated to each residential lot at a rate of \$1,080 per lot. CFD Annexation No. 2 also includes parcels 052-0010-081, 052-0010-087, 052-0010-088, and 052-0010-089; these parcels are too small to contain a full residential lot and therefore will not be subject to the CFD tax.

(2) Equals approximately \$8,459 in eligible development fees that can be funded per residential unit.

(3) The Reserve Account equals 10% of the bond issue.

(4) The total bond issue amount is based on a 6.5% annual average interest rate and a 20 year bond term.

(5) As determined by City staff, any annual CFD administration costs associated with Annexation No. 2 that are incurred prior to the issuance of bonds may be funded through the bond issue.

(6) The Annual Special Tax will not be levied until and unless required to fund the debt service and the annual administration costs associated with the issuance of bonds for CFD No. 95-01 Annexation No. 2.

(7) The Maximum Annual Special is 115.0% of the Total Annual Special Tax and equals \$1,080 per residential unit.

Goodwin Consulting Group

01/13/2004

**FOR CITY CLERK USE ONLY**

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

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

**EXHIBIT B**

**DEVELOPMENT FEE FINANCING CFD NO. 95-01  
ANNEXATION No. 2**

Eligible Development Fees that can be funded through DFF CFD No. 95-01:

- Construction Excise Tax (Major Street Construction Tax)
- Sewer Development Fee
- Water Development Fee
- Water and Sewer Tap Fee
- Sterling Fee (Schools) <sup>a</sup>
- Regional Sanitation Fee
- Sanitary Sewer Trunk Fee
- SMUD Fees.
- Quimby Park Fee
- Any other development fees that the City deems eligible.

---

<sup>a</sup> 450 of the 519 lots in DFF CFD No. 95-01 Annexation No. 2 are within the Sacramento City Unified School District CFD No. 2 and therefore, are not subject to the Sterling Fee; the remaining 69 lots are not within CFD No. 2 and would be subject to the Sterling Fee.<sup>a</sup>

---

**FOR CITY CLERK USE ONLY**

RESOLUTION NO: \_\_\_\_\_

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