

# ORDINANCE NO. 2010-024

Adopted by the Sacramento City Council

August 31, 2010

## LEVYING A SPECIAL TAX FOR THE PROPERTY-TAX YEAR 2011-2012 AND FOLLOWING TAX YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO REDDING AVENUE LANDSCAPING COMMUNITY FACILITIES DISTRICT NO. 2010-04, FOR THE MAINTENANCE OF LANDSCAPED AREAS IN THE REDDING AVENUE CORRIDOR

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

- Section 1. In accordance with sections 53328, 53340, and 53339 et seq. of the California Government Code ("the Code"), and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit C to the Resolution Establishing the City of Sacramento Redding Avenue Landscaping Community Facilities District No. 2010-04 (Resolution No. 2010-326 adopted by this Council on June 15, 2010), a special tax is hereby levied on all taxable parcels within the City of Sacramento Redding Avenue Landscaping Community Facilities District No. 2010-04 for the 2011-2012 tax year and for all subsequent years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually by resolution of this Council, subject to the maximum authorized special-tax limit.
- Section 2. The Manager of the Public Improvement Financing Division of the Finance Department 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 this Council, the Special Tax Requirement (as that term is defined in Exhibit C of Resolution No. 2010-326 establishing the Redding Avenue Landscaping Community Facilities District No. 2010-04); to prepare the annual special-tax roll in the amount of the Special Tax Requirement in accordance with Exhibit C; and, without further action of this Council, to provide all necessary and appropriate information to the Sacramento County Auditor-Controller 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 Sacramento County ("the County"). As provided in Resolution No. 2010-326 and Sections 53339 et seq. and 53340 of the Code, this Council has reserved the right to utilize any method of collecting the special tax that it determines, from time to time, 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 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, if 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. 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 in accordance with section 7 of the Rate and Method of Apportionment of the Special Tax. A notice of appeal must be filed within 30 calendar days following the formation of the District or the annexation of the property that is the subject of the appeal to the District; 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: (a) clerical errors in assigning an amount of tax to a parcel and (b) an error in defining the use of a parcel or its classification. No other appeals will be allowed. The City Manager, or his/her designee, shall promptly review the appeal and, if necessary, meet with the appellant. If the findings of the City Manager, or his/her designee, 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, or his/her designee, denies the appeal, the taxpayer may file an appeal of that determination with the Council within 14 calendar days of the mailing of notification of the denial; and failure to do so within the time period specified herein constitutes a bar to any such appeal. The appeal must be in writing and fully explain the grounds of appeal. The Council may hear the appeal or refer it to a hearing officer in accordance with chapter 1.24 of the Sacramento City Code. The hearing on the appeal is to be conducted not more than 30 calendar days following the filing of the appeal. The failure of the Council or the appointed hearing officer to timely hear the appeal or render a decision within 30 calendar days following the conclusion of the hearing thereon will constitute a denial of the appeal. The determination of the Council or hearing officer on the appeal will be final for all purposes.
- Section 6. The filing of written notice contesting the levy of the special tax or an appeal will not relieve the taxpayer of the obligation to pay the special tax when due.
- Section 7. 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 will not be affected.
- Section 8. In accordance with section 32(c) of the Sacramento City Charter, after the Council has passed this ordinance for publication the City Clerk shall have the title of this ordinance, and only the title, published at least once in a newspaper of general circulation that is published in the City and designated by the Council as the official newspaper of the City, with the publication to occur at least three days before the Council adopts this ordinance. It is hereby found that the title of this ordinance was published in Metropolitan News Company, a newspaper of general circulation published in the City of Sacramento, on August 27,, 2010.

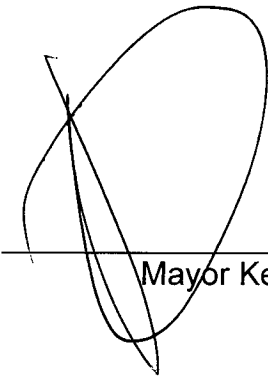
Adopted by the City of Sacramento City Council on August 31, 2010 by the following vote:

Ayes: Councilmembers Cohn, Fong, Hammond, McCarty, Pannell, Sheedy, Tretheway, Waters, and Mayor Johnson.

Noes: None.

Abstain: None.

Absent: None.



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Mayor Kevin Johnson

Attest:



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Shirley Concolino, City Clerk

Passed for Publication: August 24, 2010

Published: August 27, 2010

Effective: September 29, 2010