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**DEPARTMENT OF  
PUBLIC WORKS**

DEVELOPMENT SERVICES  
DIVISION

CITY OF SACRAMENTO  
CALIFORNIA

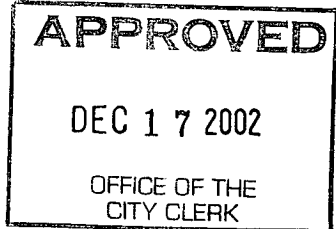
Special Districts  
1231 I Street, Room 300  
Sacramento, CA 95814

PH 916-264-7113  
FAX 916-264-7480

December 3, 2002

City Council  
Sacramento, California

PASSED FOR  
PUBLICATION  
& CONTINUED  
TO 1/9/03



Honorable Members in Session:

**SUBJECT: ANNEXATION # 2 TO THE NEIGHBORHOOD PARK MAINTENANCE  
COMMUNITY FACILITIES DISTRICT NO. 2002-02 – MAIL BALLOT  
ELECTION RESULTS AND ORDINANCE TO LEVY A SPECIAL TAX**

**LOCATION AND COUNCIL DISTRICT:**

The Neighborhood Parks Maintenance Community Facilities District (CFD) No. 2002-02 is located citywide. Annexation No. 2 will include 9 separate areas located in Council Districts 1, 2, 6, 7 & 8 (see Attachment A).

**RECOMMENDATION:**

This report recommends that City Council adopt the attached Resolution determining the results of the Special Mail Ballot Election. The Ordinance shall be passed for publication of title and be continued to January 9, 2003 for adoption of the Ordinance (see Attachment B).

**CONTACT PERSON:** Ron Wicky, Special Districts Analyst, 264-5628  
Robert G. Overstreet, Parks & Recreation Director, 264-1190

**FOR COUNCIL MEETING OF:** December 17, 2002

**SUMMARY:**

This CFD has completed the resolution of intention, public hearing and election phases of the formation proceedings. This Council Report and Resolution completes the formation process by reciting the results of the Mail Ballot Election. The proposed ordinance is recommended for approval of publication of title, pursuant to City Charter, Article III, Section 32.

City Council  
Citywide Neighborhood Park Maintenance CFD – Annexation #2  
December 3, 2002

**COMMITTEE/COMMISSION ACTION:**

None.

**BACKGROUND INFORMATION:**

On November 26 2002, City Council approved Annexation #2 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 Azuza Street, Rush River Drive and Main Avenue. Subdivision maps of Del Paso Nuevo Unit #3, Laguna Vega South, Laguna Vista, Morell Estates and Bellview Estates.

**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 general fund and the Citywide Landscape and Lighting District.

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

City Council  
Citywide Neighborhood Park Maintenance CFD – Annexation #2  
December 3, 2002

**ENVIRONMENTAL CONSIDERATIONS:**

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

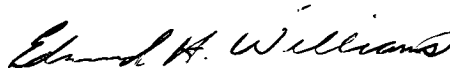
**POLICY CONSIDERATIONS:**

The procedures under which this CFD 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:**

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

Respectfully submitted,



*For* Gary Alm, Manager  
Development Services

**RECOMMENDATION APPROVED:**



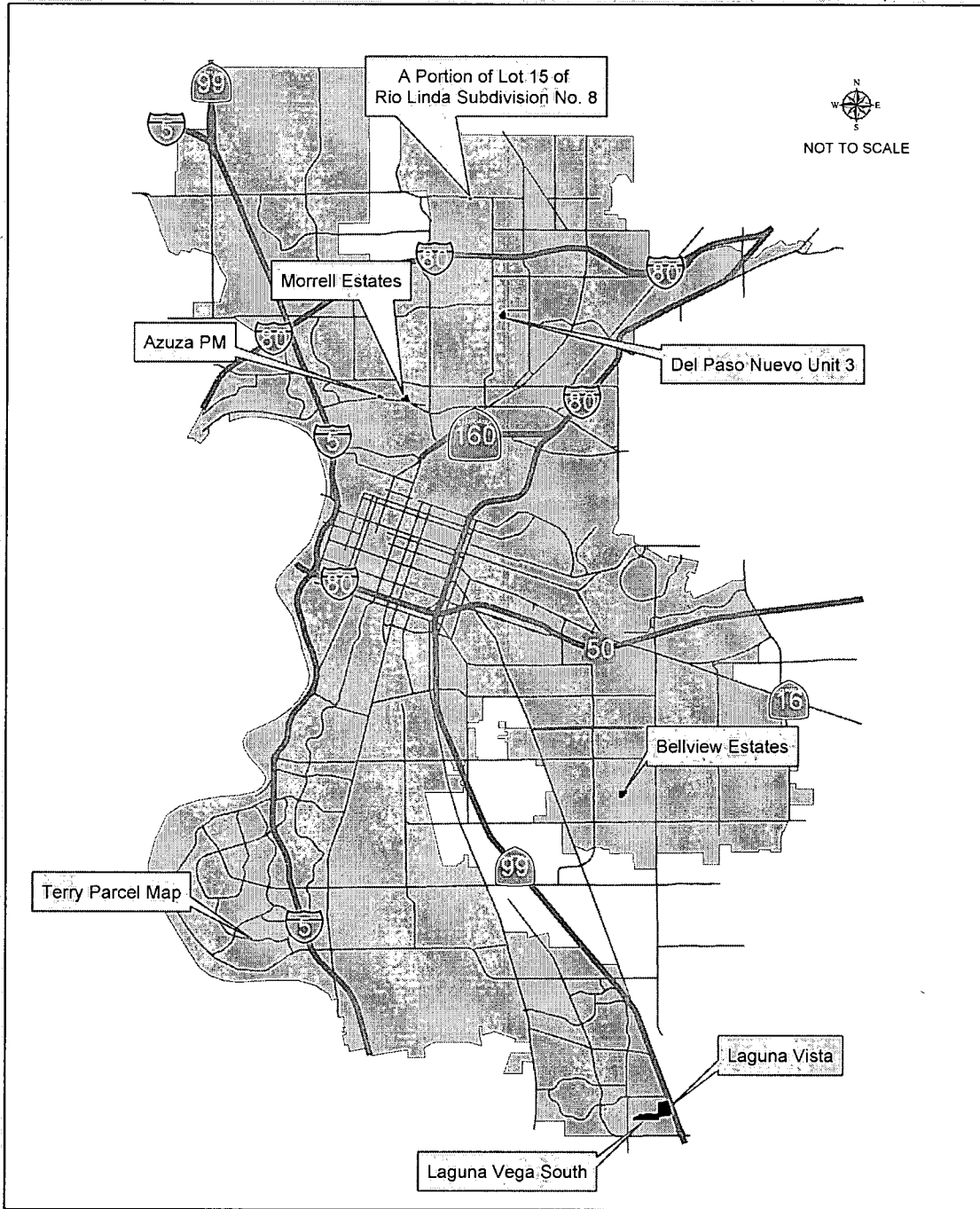
ROBERT P. THOMAS  
City Manager

Approved:



Michael Kashiwagi  
Director of Public Works

# ATTACHMENT A



Neighborhood Park Maintenance CFD  
Annexation #2

Department of  
**PUBLICWORKS**  
Development Services & Special Districts

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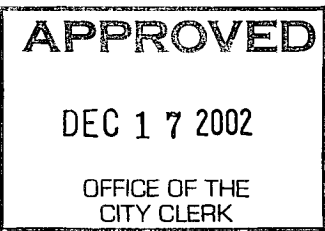
**ATTACHMENT B**

**ANNEXATION #2 TO THE NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY  
FACILITIES DISTRICT (CFD) NO. 2000-02 SCHEDULE**

Oct 22, 2002	City Council - Resolution of Intention
Oct 23, 2002	Mail Notice of Hearing
Nov 26, 2002	City Council - Hearing, Call for Special Election
Nov 27, 2002	Mail Ballots (Waiver of 90-day period)
Dec 11, 2002	Ballots Due

Dec 17, 2002	City Council - Election Results & Pass for Publication Ordinance to Levy Tax
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Dec 18, 2003	Record Notice of "Special Tax Lien"
Jan 9, 2003	City Council - Adopt Ordinance to Levy Tax



**RESOLUTION NO. 2002-833**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO DETERMINING THE RESULT OF THE SPECIAL MAILED-BALLOT ELECTION HELD IN THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 2 ON DECEMBER 11, 2002**

**WHEREAS**, the City Clerk of the City of Sacramento has duly canvassed the votes cast in the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2, ("CFD No. 2002-02, Annexation No. 2") at the special mailed-ballot election held in CFD 2002-02, Annexation No. 2 on December 11, 2002, by the qualified electors of CFD No. 2002-02, Annexation No. 2 upon the proposition hereinafter set forth, and has certified to this City Council the result of the votes cast at such special mailed-ballot election upon said proposition, which said certification is now on file in the office of the City Clerk of the City of Sacramento:

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO AS FOLLOWS:**

Section 1. All of the above recitals are true and correct, and the City Council so finds and determines.

Section 2. The canvass of the votes cast in CFD No. 2002-02, Annexation No. 2 at the special mailed-ballot election held in the Community Facilities District on December 11, 2002, as shown by said certification, is hereby approved and confirmed.

Section 3. At such special mailed-ballot election in CFD No. 2002-02, Annexation No. 2, the following proposition was submitted to the qualified voters of CFD No. 2002-02, Annexation No. 2, and the number of votes cast in CFD No. 2002-02, Annexation No. 2 for and against such proposition, as set forth in said canvass, is determined to be as follows:

Measure (A):

Shall the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2, be authorized to finance neighborhood parks maintenance, more fully described in Exhibit A, and

**FOR CITY CLERK USE ONLY**

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

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

shall an appropriations limit in the amount of \$14,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2002-776 adopted by the City Council on November 26, 2002, which is incorporated herein by reference, and a tax be levied to pay for the maintenance of landscaping.

Section 4. The total number of votes cast in CFD No. 2002-02, Annexation No. 2 at such special mailed-ballot election for and against such proposition was and is set forth in said canvass.

Section 5. More than two-thirds (2/3) of all votes cast at such special mailed-ballot election were cast in favor of such proposition, and such proposition carried.

Section 6. The City Clerk of the City of Sacramento is hereby directed to enter this resolution on the minutes of this City Council, which shall constitute the official declaration of the result of such special mailed-ballot election, and is hereby further authorized and directed to record a notice of special tax lien in accordance with the provisions of Section 3114.5 of the Streets and Highways Code of the State of California.

PASSED AND ADOPTED by the City Council of the City of Sacramento this \_\_\_\_ day of \_\_\_\_\_, 2002, by the following vote:

AYES:  
NOES:  
ABSENT:

ATTEST:

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

**FOR CITY CLERK USE ONLY**

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

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

# ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF \_\_\_\_\_

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE  
PROPERTY TAX YEAR 2003-2004 AND FOLLOWING TAX YEARS  
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO  
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY  
FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 2, FOR  
NEIGHBORHOOD PARK 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 Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2 ("CFD No. 2002-02, Annexation No. 2") (Resolution 2002-776 adopted by this Council on November 26, 2002), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 2 for the 2003-2004 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 Exhibit B of Resolution No. 2002-776 establishing Annexation No. 2 to CFD No. 2002-02), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibit B 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. 2002-776 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.

18

**FOR CITY CLERK USE ONLY**

ORDINANCE NO. \_\_\_\_\_

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



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.

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 pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax. Any such notice of appeal must be filed within thirty (30) calendar days following the formation of the District, or 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: (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. No other appeals will be allowed. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant. If the findings of the City Manager, or 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 Manger, or designee, denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) calendar days of the mailing of notification of the City Manager's, or designee's, decision; 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, pursuant to Chapter 1.24 of the Sacramento City Code. The hearing on the appeal shall be conducted not more than thirty (30) calendar days following the filing the of the appeal of the decision of the City Manager, or designee. The failure of the Council or the appointed hearing officer to timely hear the appeal, or render a decision within thirty (30) calendar 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 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.

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 \_\_\_\_\_, a newspaper of general circulation published in the City of Sacramento on \_\_\_\_\_, 2002.

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ORDINANCE NO. \_\_\_\_\_

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

DATE PASSED FOR PUBLICATION:

DATE ENACTED:

DATE EFFECTIVE:

ATTEST:

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

310

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ORDINANCE NO. \_\_\_\_\_

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