



# REPORT TO COUNCIL

## City of Sacramento

# 29

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

CONSENT  
January 17, 2006

Honorable Mayor and  
Members of the City Council

**Subject:** Annexation No. 13 to the Neighborhood Park Maintenance Community Facilities District No. 2002-02 - Ordinance to Levy a Special Tax

**Location/Council District:**

The Neighborhood Park Maintenance Community Facilities District (CFD) No. 2002-02 is located Citywide. Annexation No. 13 will include 30 separate areas located in all Council Districts (Attachment "A", Page 4).

**Recommendation:**

Adopt an Ordinance: 1) Levying a Special Tax for properties annexed into the Neighborhood Park Maintenance Community Facilities District No. 2002-02.

**Contact:** Sini Makasini, Administrative Analyst, (916) 808-7967; Ron Wicky, Program Specialist, (916) 808-5628

**Presenters:** Not Applicable

**Department:** Development Services

**Division:** Public Improvement Financing

**Organization No:** 4815

**Summary:**

This CFD annexation was completed on December 10, 2005 (see Attachment "B"). The Special Tax levy will pay for authorized maintenance and services for future years.

**Committee/Commission Action:** None

**Background Information:**

On June 25, 2002, City Council approved formation of the Neighborhood Park Maintenance CFD. This CFD provides a funding mechanism to help the Parks and Recreation 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 5751 71<sup>st</sup> St., 5045 Dry Creek Rd., 2890 Taft St., 4540 Austin St., 3908 Sumac Ln., Catskill Way PM, Wolf Ranch Condominiums, Garden Villas Condominiums, 3400 12<sup>th</sup> Ave., Astoria St. North, 2404 and 2408 51<sup>st</sup> Ave., 2623 Altos Ave., 1100 Derick Way, 1812 North Ave., 441 Harding Ave., 16<sup>th</sup> Ave. & Temple Ave., Lot 4 Temple Ave., 3108 2<sup>nd</sup> Ave., 933 Lake Front Dr.
- Subdivision maps of 4<sup>th</sup> Ave. lofts, 4837 Sully St., 7440 Lemon Hill Ave., West El Camino Condominiums, Liberty Lane, Villa Terrassa, 2200 5<sup>th</sup> St., Villa Bignasco, Riverdale North, Westlake Parcel 31, Hampton Village

The above projects comprise 1360 units, bringing the total to 14,690 residential units.

**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 into the District. The balance of costs will be borne by the Citywide Landscape and Lighting District and other City funds.

The maximum annual Special Tax rates levied on new residential properties for FY 2005/06 are \$49.99 per single family parcel and \$29.16 per multi-family unit. The FY 2006/07 Special Tax will be adjusted with an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

**Environmental Considerations:**

Under California Environmental Quality Act (CEQA) Guidelines, administration and annexation into a CFD do not constitute a project and therefore is exempt from review.


**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 District Act of 1982." Annexation into Park Maintenance District is consistent with the City's Strategic Plan to 3 Year Goal to "achieve sustainability and enhance livability".

**Emerging Small Business Development (ESBD):**

None. No goods or services are being purchased.

Respectfully Submitted by:   
for Mark Griffin  
Fiscal Manager, Development Services Department

Respectfully Submitted by:   
Carol Shearly  
Director of Planning, Development Services Department

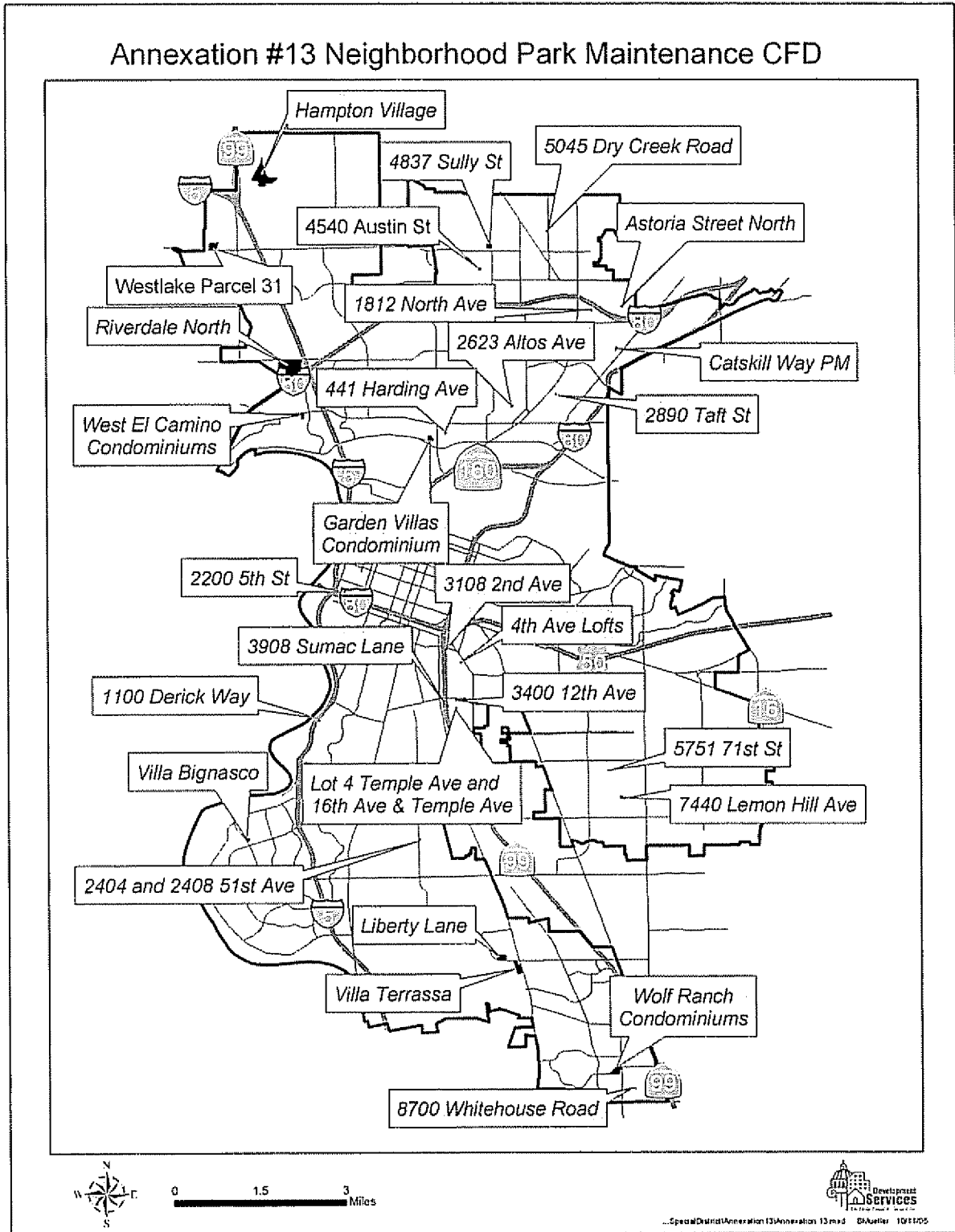
Recommendation Approved:

  
RAY KERRIDGE  
Interim City Manager

Table of Contents:

Pg 1-3	Report
Pg 4	Attachment A, Map of Territory to Be Annexed
Pg 5	Attachment B, Schedule of Proceedings
Pg 6-7	Ordinance Levying a Special Tax

### ATTACHMENT A



## ATTACHMENT B

### ANNEXATION NO. 13 TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT (CFD) NO. 2002-02 SCHEDULE

November 8, 2005	City Council – Resolution of Intention
November 9, 2005	Mail Notice of Hearing
December 13, 2005	City Council – Hearing, Call for Special Election
December 14, 2005	Mail Ballots
December 28, 2005	Ballots Due
January 10, 2006	City Council – Election Results & Pass for Publication Ordinance to Levy Tax
January 11, 2006	Record Notice of Special Tax
<b>January 17, 2006</b>	<b>City Council – Adopt Ordinance to Levy Tax</b>

## **ORDINANCE NO. 2006-**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE  
PROPERTY-TAX YEAR 2006-2007 AND FOLLOWING TAX YEARS  
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO  
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY  
FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 13, FOR  
NEIGHBORHOOD PARK MAINTENANCE**

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

**Section 1.** 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 Annexation No. 13 to the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, (CFD No. 2002-02, Annexation No. 13) (Resolution No. 2005-913 adopted by this Council on December 13, 2005), 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. 13 for the 2006-2007 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.

**Section 2.** The Manager of the Development Engineering and Finance Division of the Department of Development Services (Manager), 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. 2005-913 establishing Annexation No. 13 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 stated in said Resolution No. 2005-913 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.

**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 assessors 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.** 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 Manager, 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 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.

**Section 6.** 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.

**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 shall not be affected.

**Section 8.** This ordinance shall take effect and be in force immediately as a tax measure.

**Section 9.** 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 \_\_\_\_\_, 2006.