

ORDINANCE NO. 2015-0025

Adopted by the Sacramento City Council

August 18, 2015

LEVYING A SPECIAL TAX FOR FISCAL YEAR 2015-2016 AND FOLLOWING FISCAL YEARS SOLELY WITHIN, AND RELATING TO, THE CITY OF SACRAMENTO MCKINLEY VILLAGE COMMUNITY FACILITIES DISTRICT NO. 2015-04 (IMPROVEMENTS)

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

1. On July 28, 2015, the City Council adopted Resolution No. 2015-0242 (the “**Resolution of Formation**”), thereby establishing the City of Sacramento McKinley Village Community Facilities District No. 2015-04 (Improvements) (the “**CFD**”).
2. In accordance with sections 53328 and 53340 of the Government Code (the “**Code**”), the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax attached as Exhibit D to the Resolution of Formation (the “**RMA**”), a special tax is hereby levied on all taxable parcels within the CFD for the 2015-2016 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized special tax under the Resolution of Formation until collection of the special tax by the City Council ceases and a notice of cessation of special tax is recorded in accordance with section 53330.5 of the Code. This amount may be adjusted annually, subject to the maximum authorized special tax under the Resolution of Formation.
3. The City Treasurer or the City Treasurer’s designee (in the instance of the use of debt financing) or the Finance Director or the Finance Director’s designee (when no debt has been issued) is the Manager of the CFD (the “**Manager**”). The Manager shall serve as the “Administrator” of the RMA (i.e. as “the City official responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax”; section A of the RMA) with the aid of the appropriate officers and agents of the City. The Manager is hereby authorized and directed, without further action by the City Council, to do the following:
 - (a) calculate the appropriate amount of the special tax each year (as authorized by, and as provided in, the Resolution of Formation and the RMA);
 - (b) prepare the annual special-tax roll in accordance with the Resolution of Formation and the RMA; and
 - (c) provide to the Sacramento County Auditor-Controller all information in proper form, and in proper time, that is necessary and appropriate to effect the correct

and timely billing and collection of the special tax on the secured property-tax roll of Sacramento County (the “**County**”).

4. As provided in section 53340 of the Code, the Resolution of Formation, and the RMA, the special tax is to be collected in the same manner and at the same time and to be subject to the same enforcement mechanism and the same penalties and interest for late payment as regular *ad valorem* taxes, except that the City Council reserves the right to utilize any other lawful means of billing, collecting, and enforcing the special tax, including direct billing, supplemental billing, and, when lawfully available, judicial foreclosure of the special-tax lien.
5. The appropriate officers and agents of the City are hereby authorized to make adjustments to the special-tax roll before 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 used by the County in sending out property-tax bills. The County may deduct its reasonable and agreed-upon charges for collecting the special tax from the amounts collected before remitting the special-tax collections to the City.
6. Any taxpayer may appeal the levy of the special tax by filing a written notice of appeal in accordance with section J of the RMA, which is supplemented as follows:
 - (a) A taxpayer may file a notice of appeal with the Manager not more than two years after the end of the tax year for which the taxpayer is contesting the levy, and the taxpayer's failure to do so within that time constitutes a bar to appeal. The notice of appeal must specify in detail the grounds of the appeal, which are limited to (1) clerical errors in assigning an amount of tax to a parcel and (2) an error in defining the use of a parcel or its classification. No other appeals are allowed.
 - (b) Not more than 30 days after an appeal is filed, the Manager shall review the appeal, meet with the taxpayer (if necessary), and mail the taxpayer a written decision on the appeal. If the Manager finds that the special tax should be modified, then the Manager shall correct the special-tax levy or grant the taxpayer a credit against the next year's special-tax levy, as appropriate under the circumstances. The Manager's failure to timely mail a written decision will constitute a decision denying the appeal.
 - (c) If the taxpayer disagrees with the Manager's decision, and if the taxpayer is current on payments of the special tax, then the taxpayer may appeal to the City Council by filing a written notice of appeal with the City Clerk not more than 30 days after the Manager mails the notice of decision or has failed to timely mail a written decision, and the taxpayer's failure to do so constitutes a bar to further appeal. The notice of appeal must specify in detail the grounds of appeal. The

City Council shall, in accordance with chapter 1.24 of the City Code, either hear the appeal itself or refer the appeal to a hearing officer. The hearing on the appeal from the Manager's decision is to be conducted not more than 30 days after the taxpayer files the appeal with the City Council, and the City Council or the hearing officer, as appropriate, shall mail a written decision to the taxpayer not more than 30 days after the hearing concludes. The decision of the City Council or the hearing officer will be final for all purposes. The failure of the City Council or the hearing officer to hear the appeal or to render a decision within the specified time will constitute a denial of the appeal.

7. The filing of an appeal under section 6 of this ordinance will not relieve the taxpayer of the obligation to pay the special tax when due.
8. If for any reason a court with jurisdiction finds any portion of this ordinance to be invalid or finds the special tax to be inapplicable to any particular parcel, then the balance of this ordinance and the application of the special tax to the remaining parcels will not be affected.

Adopted by the City of Sacramento City Council on August 18, 2015, by the following vote:

Ayes: Members Ashby, Carr, Guerra, Hansen, Harris, Jennings, Schenirer, Warren and Mayor Johnson

Noes: None

Abstain: None

Absent: None

Attest:

Shirley Concolino

Digitally signed by Shirley Concolino
DN: cn=Shirley Concolino, o=City of Sacramento, ou=City
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Shirley Concolino, City Clerk

Passed for Publication: August 6, 2015

Published: August 11, 2015

Effective: September 17, 2015