

ORDINANCE NO. 2014-0007

Adopted by the Sacramento City Council

March 18, 2014

**LEVYING A SPECIAL TAX FOR FISCAL YEAR 2014-2015 AND FOLLOWING
FISCAL YEARS WITHIN NATOMAS MEADOWS COMMUNITY FACILITIES
DISTRICT NO. 2007-01, CITY OF SACRAMENTO, COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA**

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

- SECTION 1. On September 4, 2007, the City Council adopted Resolution No. 2007-0655 (**the Resolution of Formation**), thereby establishing the Natomas Meadows Community Facilities District No. 2007-01, City of Sacramento, County of Sacramento, State of California (**the District**) and authorizing the levying of a special tax on taxable property within the District in accordance with a Rate and Method of Apportionment of Special Tax set out in the Resolution of Formation (**the Original RMA**). On October 16, 2007, the City Council enacted Ordinance No. 2007-078, which levied a special tax on all taxable parcels within the District for fiscal year 2008-2009 and for all subsequent fiscal years in the amounts and at the rates authorized by the Resolution of Formation and the Original RMA.
- SECTION 2. On March 11, 2014, as authorized by Government Code sections 53330 through 53338.5 and by a vote of the District's qualified electors as set forth in Resolution No. 2014-0059, the City Council adopted Resolution No. 2014-0060 (the "**Resolution of Change**") and thereby divided the District into Improvement Area No. 1 and Improvement Area No. 2, each area with its own Rate and Method of Apportionment of Special Tax in place of the Original RMA. This ordinance implements the Resolution of Change by superseding Ordinance No. 2007-078.
- SECTION 3. A special tax is hereby levied on all taxable parcels within Improvement Area No. 1 of the District for fiscal year 2014-2015 and for all subsequent fiscal years in the amount of the maximum tax authorized by Exhibit B to the Resolution of Change, subject to the following: in any fiscal year, the City Council may determine by resolution that the tax be levied as a lesser amount. The levy of the tax will continue until the City Council ceases collecting the tax and a Notice of Cessation of Special Tax is recorded in accordance with Government Code section 53330.5.

SECTION 4. A special tax is hereby levied on all taxable parcels within Improvement Area No. 2 of the District for fiscal year 2014-2015 and for all subsequent fiscal years in the amount of the maximum tax authorized by Exhibit C to the Resolution of Change, subject to the following: in any fiscal year the City Council may determine by resolution that the tax be levied as a lesser amount. The levy of the tax will continue until the City Council ceases collecting the tax and a Notice of Cessation of Special Tax is recorded in accordance with Government Code section 53330.5.

SECTION 5. The Manager of the City's Public Improvement Finance Division (the "**Manager**") is authorized and directed (a) to determine each year, without further action of the City Council, the appropriate amount of the special tax to be levied in accordance with the Resolution of Change; and (b) to prepare the annual special-tax roll in accordance with the Resolution of Change—all with the aid of appropriate City officers and agents. The Manager's address and phone number are as follows:

915 "I" Street
New City Hall, Third Floor
Sacramento, California 95814
Telephone: (916) 808-8788

SECTION 6. The Manager is hereby authorized and directed, without further action of the City Council, to provide to the Auditor-Controller Division of the Sacramento County Department of Finance, in proper form and in proper time, all appropriate information needed to effect the correct and timely billing and collection of the special tax on the secured property-tax roll of Sacramento County, subject to the following: as provided in Government Code section 53340, the Resolution of Formation, and the Resolution of Change, the City Council has reserved the right to use any method of collecting the special tax that it determines to be in the City's best interests, including but not limited to direct billing by the City to the property owners, supplemental billing, and judicial foreclosure, all or any of which the City Council may in its discretion implement from time to time.

SECTION 7. The appropriate officers and agents of the City are authorized to make adjustments to the special-tax roll before the final posting of the special taxes to the Sacramento County tax roll each fiscal year as may be necessary to achieve a correct match of the special-tax levy with the assessor's parcel numbers finally used by the County in sending out property-tax bills.

- SECTION 8. If the special tax is collected on Sacramento County's secured tax roll, then, before remitting the special-tax collections to the City, the County may deduct from the amounts collected its reasonable and agreed charges for collecting the special tax.
- SECTION 9. Each taxpayer who claims that the amount of the special tax levied on the taxpayer's property is not correct is referred to the claims procedure in Section I of the relevant Rate and Method of Apportionment of the Special Tax attached to the Resolution of Change.
- SECTION 10. If a court with jurisdiction finds, for any reason, that any portion of this ordinance is invalid or that the special tax does not apply to a particular parcel, then the balance of this ordinance, and the application of the special tax to all other parcels, will not be affected.
- SECTION 11. In accordance with City Charter section 32(c), after the City 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 City Council as the official newspaper of the City, with the publication to occur at least three days before the City Council adopts this ordinance.

Adopted by the City of Sacramento City Council on March 18, 2014, by the following vote:

Ayes: Members Ashby, Cohn, Fong, Hansen, McCarty, Pannell, Schenirer, Warren, and Mayor Johnson

Noes: None

Abstain: None

Absent: None

Attest:

Shirley A. Concolino

Digitally signed by Shirley A. Concolino
 DN: cn=Shirley A. Concolino, o=City of Sacramento, ou=City
 Clerk, email=sconcolino@cityofsacramento.org, c=US
 Date: 2014.04.03 08:55:04 -07'00'

Shirley Concolino, City Clerk

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