



City Council Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

File ID: 2018-01464

December 4, 2018

Consent Item 07

Title: (Pass for Publication) Greenbriar Community Facilities District No. 2018-03 Formation (Improvement) and the Sacramento Services Community Facilities District No. 2018-05 Formation: Results of Special Mail Ballot Elections and Ordinances to Levy Special Taxes

Location: District 1

Recommendation: 1) Adopt a Resolution declaring the results of the special mailed ballot election for the Greenbriar Community Facilities District (CFD) No. 2018-03 (Improvements) (Greenbriar Improvement CFD), and if the election is in the affirmative, also do all of the following: a) pass a Motion allowing the City Council to review and adopt an ordinance to levy a special tax for the Greenbriar Improvement CFD without the Law and Legislation Committee's prior review (City Council Rules of Procedure, Chapter 13, Section B.1.b(ii)); b) review the ordinance to levy a special tax on land within the Greenbriar Improvement CFD; and c) pass for publication the ordinance title as require by Section 32(c) of the Sacramento City Charter for adoption on December 11, 2018; and 2) adopt a Resolution declaring the results of the special mailed ballot election for the Sacramento Services CFD No. 2018-05 (Maintenance CFD), and if the election is in the affirmative, also do all of the following, a) pass a Motion allowing the City Council to review and adopt an ordinance to levy a special tax for the Maintenance CFD without the Law and Legislation Committee's prior review (City Council Rules of Procedure, Chapter 13, Section B.1.b(ii)); b) review the ordinance to levy a special tax on land within the Maintenance CFD; and c) pass for publication the ordinance title as required by Section 32(c) of the Sacramento City Charter for adoption on December 11, 2018.

Contact: Arwen Wacht, Program Specialist, (916) 808-7535; Eric Frederick, Program Specialist, (916) 808-5129; Sheri Smith, Special Districts Manager, (916) 808-7204, Department of Finance

Presenter: None

Attachments:

1-Description/Analysis

2-Background

3-Schedule of Proceedings

4-Resolution – Declaring Election Results – (Improvement CFD)

5-Ordinance – Levy of Special Tax – (Improvement CFD)

6-Resolution – Declaring Election Results – (Maintenance CFD)

7-Ordinance – Levy of Special Tax – (Maintenance CFD)

Description/Analysis

Issue Detail: On November 27, 2018, City Council passed Resolution 2018-0461 calling for a special mailed ballot election on whether to levy a special tax within the boundaries of the Greenbriar Improvement CFD and on whether to issue bonds supported exclusively by the special tax to partially reimburse the developer for the cost of public infrastructure. The City Council also passed Resolution 2018-0463 calling for the special mailed ballot election on whether to levy a special tax within the boundaries of the Maintenance CFD. The votes for each CFD were held on November 28, 2018, and both were in the affirmative. Staff recommends that City Council adopt the resolutions declaring the results of the elections, pass motions bypassing review by the Law and Legislation Committee, and pass for publication ordinances levying the special taxes.

Policy Considerations: The procedures under which these CFDs are being formed are set forth in Title 5, Division 2, Part 1, Chapter 2.5 of the Government Code, Sections 53311-53368.3, entitled "The Mello Roos Community Facilities Act of 1982" (the Act). Formation of the CFDs is consistent with the City's Policies and Procedures for Use of Special Assessment and Mello-Roos Community Facilities District Financing for Infrastructure and Public Facilities, as amended, adopted August 9, 1994 by Resolution 94-491 (Mello-Roos Policy).

Economic Impacts: None.

Environmental Considerations:

California Environmental Quality Act (CEQA): Under the CEQA Guidelines, the formation of community facilities districts does not constitute a project because it is merely a funding mechanism and is therefore exempt from review [CEQA Guidelines Section 15378(b)(4)].

Sustainability: Not applicable.

Commission/Committee Action: Not applicable.

Rationale for Recommendation: The recommended actions are required by the Act and by the City Charter to complete the formation process for the CFDs.

Financial Considerations: Specific to the Improvement CFD, the Developer of the Greenbriar project will initially fund the construction of authorized public improvements or pay development impact fees used to construct authorized public improvements. Later, if and when sufficient bond proceeds or special taxes are available, the City will reimburse the

Developer consistent with the City's Mello-Roos Policy or any subsequent update to such policy and with associated agreements. The bond proceeds and special taxes will be used for the sole purposes of (a) funding construction-costs and development-fee reimbursements to the Developer and (b) paying the City's administrative expenses. This may be done from bond proceeds, directly from special taxes on a pay-as-you-go basis, or from a combination of bond proceeds and special taxes.

Specific to the Maintenance CFD, the property owners will pay all costs associated with the formation of the CFD, and the approved special tax can be levied each fiscal year to pay for authorized maintenance and services costs of the CFD. Initially, the developer of the Greenbriar project will be the only owner of land in the Maintenance CFD, and other projects are expected to annex into the CFD in the future as part of their conditions of development.

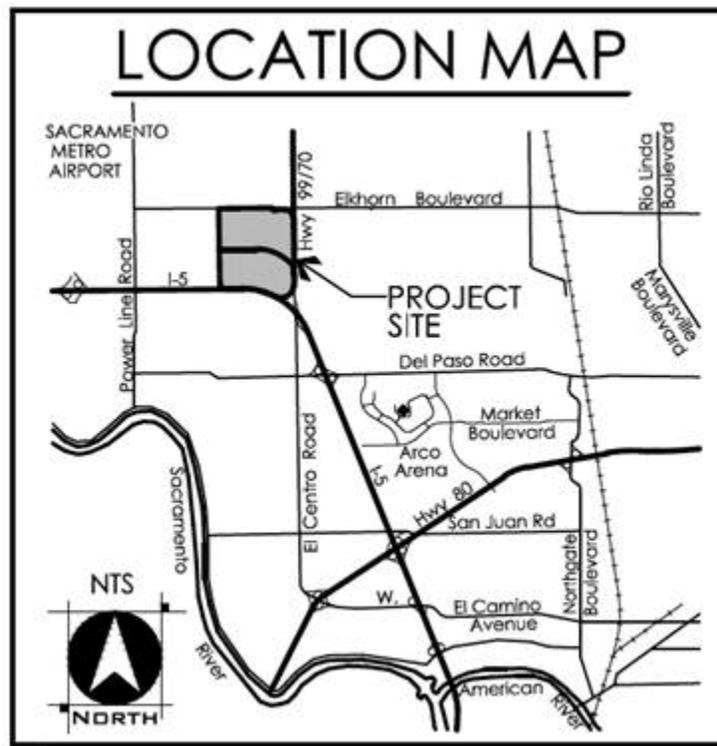
There is no impact on the General Fund or any other funds of the City as a result of this action.

Local Business Enterprise (LBE): Not applicable.

Attachment 2

Background

The proposed CFDs cover approximately 577± acres of property within the Greenbriar Planned Unit Development. The Greenbriar project is proposed for single-family, multi-family, commercial, parks, open space, lakes/detention basins, light rail corridor and station, park and ride lot, and school site. The Greenbriar project area is generally bounded by Elkhorn Boulevard to the north, State Highway 99 to the east, Interstate 5 to the south, and the City of Sacramento's jurisdictional boundaries to the west and north.



Purpose of the CFDs

The proposed Greenbriar Improvement CFD will finance, through issuance of bonds or the incurrence of other debt for improvement area no. 1 and improvement area no. 2 established therein, certain development fees and public improvements, serving and/or bordering the proposed district boundary, within two improvement areas (north and south of the future Meister Way). The maximum principal amount of debt proposed to be incurred for the purposes of the proposed district is as follows: with respect to

improvement area no. 1, \$55 million, and with respect to improvement area no. 2, \$50 million.

The proposed Maintenance CFD will establish an appropriate financing district for the maintenance of landscaping, parks, open space, and other public improvements for this development that are beyond those typically provided by the City. The establishment of the Maintenance CFD will authorize the City to levy special taxes in an amount sufficient to provide maintenance funding.

CFD Special Election Proceedings

The proposed districts will be formed in compliance with the Act. As part of the formation proceedings for both the Greenbriar Improvement CFD and the Maintenance CFD, a special election is required to be held on the questions of: (1) the levy of the special tax, (2) the establishment of an appropriations limit and (3) solely with respect to the Greenbriar Improvement CFD, the incurrence of debt. For the Greenbriar Improvement CFD, the special election is held within each improvement area, because each improvement area has its own rate and method of apportionment of special tax, appropriations limit and indebtedness limit.

Here, where there are fewer than 12 registered voters, the vote is by landowners with each landowner having one vote for each acre or portion of an acre owned within the proposed CFD (or improvement area, as applicable). There is one landowner within the proposed Maintenance CFD and each improvement area within the proposed Greenbriar Improvement CFD. The City is prohibited from levying the tax or incurring related debt unless at least two-thirds of the votes cast are in favor of formation and the debt.

The ballots were due November 28, 2018. The vote was in the affirmative with more than 2/3 of the votes cast with a yes vote.

**ATTACHMENT 3
SCHEDULE OF FORMATION PROCEEDINGS**

**GREENBRIAR CFD NO. 2018-03 (IMPROVEMENTS) AND
SACRAMENTO SERVICES CFD NO. 2018-05**

- October 23, 2018 City Council – Initiate Proceedings
- Pass Resolutions of Intention to Form CFDs and Levy Special Tax (sets hearing date and approves boundary map)
 - Pass Resolution of Intention to Incur Bonded Indebtedness
- October 31, 2018 Record Boundary Maps
- November 8, 2018 Mail Notice of Public Hearing
- November 16, 2018 Publish Notice of Public Hearing
- November 27, 2018 City Council – Public Hearing and Notice for Special Elections
- Conduct Public Hearing
 - Pass Resolutions of Formation
 - Pass Resolution to Incur Debt for Improvements CFD
 - Pass Resolutions Calling Special Elections
 - Pass Resolution of Intention to Establish a Unanimous Approval Process for Future Annexation of Territory into the Maintenance CFD
- November 27, 2018 Landowners Deliver & Return Special Election Ballots
- November 28, 2018 Special Elections Held

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| December 4, 2018 | City Council <ul style="list-style-type: none">○ Pass Resolutions Declaring Results of Special Elections○ Pass for Publication Ordinances to Levy Special Taxes |
|-------------------------|---|

- December 5, 2018 Record Notices of Special Tax Lien
- December 11, 2018 City Council
- Adopt Ordinances to Levy Special Tax
 - Pass Resolutions Creating Accounting Funds

RESOLUTION NO. 2018-

Adopted by the Sacramento City Council

_____, 2018

DECLARING RESULTS OF SPECIAL MAILED-BALLOT ELECTION WITHIN IMPROVEMENT AREAS WITHIN THE CITY OF SACRAMENTO GREENBRIAR COMMUNITY FACILITIES DISTRICT NO. 2018-03 (IMPROVEMENTS)

BACKGROUND

- A. On Tuesday, November 27, 2018, the City Council duly adopted Resolution No. 2018-0459 (the “**Resolution of Formation**”) and Resolution No. 2018-0460 (the “**Resolution Deeming it Necessary to Incur Bonded Indebtedness**”) and, collectively, the “**Formation Resolutions**”), thereby (1) establishing a community facilities district within the City’s jurisdictional boundaries under the Mello-Roos Community Facilities Act of 1982, set forth at Government Code sections 53311 through 53368.3 (the “**Act**”), known and designated as the “City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)” (the “**CFD**”); (2) designating within the CFD two improvement areas, known as “Improvement Area No. 1 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)” (“**IA-1**”) and “Improvement Area No. 2 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)” (“**IA-2**”); (3) authorizing the levy a special tax within IA-1 and IA-2 to finance the acquisition and construction of certain public facilities (the “**Facilities**”) and to finance certain governmental fees for public facilities (the “**Fees**”); and (4) declaring the necessity of incurring Debt (as defined in the Act) to finance the acquisition and construction of the Facilities and to finance the Fees for IA-1 in an amount not exceeding \$55 million and for IA-2 in an amount not exceeding \$50 million.
- B. To confer on the City Council the authority contained in the Formation Resolutions, a two-thirds approving vote by the qualified electors within each improvement area of the CFD is required.
- C. A special, mailed-ballot election has been conducted for each improvement area of the CFD pursuant to the City Council’s Resolution No. 2018-0461, adopted on November 27, 2018.
- D. A Certificate of Clerk re: Preparation and Distribution of Ballots, Receipt of Executed Ballots, and Declaring Election Results (the “**Certificate of Election Results**”), dated November 28, 2018, executed by the City Clerk, has been filed with the City Council.
- E. The City Council hereby accepts the Certificate of Election Results and wishes by this resolution to declare the results of the special mailed-ballot elections.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1.** The City Council finds that the statements in the Background are true.
- Section 2.** The City Council hereby finds and determines and declares that the ballot measure submitted to the qualified electors of IA-1 has been passed and approved by the qualified electors in IA-1 in accordance with Government Code sections 53328 and 53355.
- Section 3.** The City Council hereby finds and determines and declares that the ballot measure submitted to the qualified electors of IA-2 has been passed and approved by the qualified electors in IA-2 in accordance with Government Code sections 53328 and 53355.
- Section 4.** The City Council hereby authorizes and directs the City Clerk to cause a Notice of Special Tax Lien for IA-1 and a Notice of Special Tax Lien for IA-2 to be prepared and recorded, in each case, with the Sacramento County Clerk/Recorder in accordance with the provisions of California Streets and Highways Code section 3114.5 and California Government Code section 53328.3. Each Notice of Special Tax Lien shall be recorded with the Sacramento County Clerk/Recorder within 15 days of the date of adoption of this resolution.
- Section 5.** This resolution takes effect when adopted.

ORDINANCE NO. 2018-_____

Adopted by the Sacramento City Council

_____, 2018

LEVYING A SPECIAL TAX FOR FISCAL YEAR 2018-19 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO GREENBRIAR COMMUNITY FACILITIES DISTRICT NO. 2018-03 (IMPROVEMENTS)

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

1. On November 27, 2018, the City Council adopted Resolution No. 2018-0459 (the "**Resolution of Formation**"), thereby establishing the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements) (the "**CFD**"), and designating within the CFD two improvement areas, known as "Improvement Area No. 1 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)" ("**IA-1**") and "Improvement Area No. 2 of the City of Sacramento Greenbriar Community Facilities District No. 2018-03 (Improvements)" ("**IA-2**").
2. In accordance with sections 53328 and 53340 of the Government Code (the "**Code**"), the Resolution of Formation, the Rate and Method of Apportionment of Special Tax for IA-1 attached as Exhibit D to the Resolution of Formation (the "**IA-1 RMA**"), and the Rate and Method of Apportionment of Special Tax for IA-2 attached as Exhibit E to the Resolution of Formation (the "**IA-2 RMA**"), a special tax is hereby levied on all taxable parcels within IA-1 (the "**IA-1 Special Tax**") for the 2018-19 fiscal year and for all subsequent fiscal years at the rate and in accordance with the formula described in the IA-1 RMA, and a special tax is hereby levied on all taxable parcels within IA-2 (the "**IA-2 Special Tax**") for the 2018-19 fiscal year and for all subsequent fiscal years at the rate and in accordance with the formula described in the IA-2 RMA, in each case, until collection of the applicable 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. The amount of the IA-1 Special Tax and the IA-2 Special Tax may be adjusted annually, subject to the maximum authorized amounts set forth in the Resolution of Formation and the IA-1 RMA or IA-2 RMA, as applicable.
3. The City Treasurer or designee, in the instance of the use of debt financing, or the Finance Director or designee when no debt has been issued (as applicable, the "**Manager**"), with the aid of the appropriate officers and agents of the City and without further action by the City Council is authorized and directed to do the following: (a) to calculate the appropriate amount of the IA-1 Special Tax and IA-2 Special Tax each year; (b) to prepare the annual special-tax roll in accordance with the Resolution of Formation, the IA-1 RMA and the IA-2 RMA; and (c) to provide to the Sacramento County Auditor-Controller all information in proper

form, and in proper time, to effect the correct and timely billing and collection of the special taxes on the secured property-tax roll of Sacramento County (the “**County**”). As provided in section 53340 of the Code, the Resolution of Formation, the IA-1 RMA and the IA-2 RMA, the special taxes shall be collected in the same manner and at the same time and be subject to the same enforcement mechanism, and the same penalties and interest for late payment, as regular *ad valorem* taxes; provided, that the City Council has reserved the right to utilize any other lawful means of billing, collecting, and enforcing the special taxes, including direct billing, supplemental billing, and, when lawfully available, judicial foreclosure of the special tax lien for IA-1 and IA-2.

4. 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 County tax roll each year, 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 charges for collecting the special taxes from the amounts collected, before remitting the special-tax collections to the City.
5. Except as set forth in the IA-1 RMA or the IA-2 RMA, properties or entities of the State, federal or local governments shall be exempt from any levy of the special taxes. In no event shall the special taxes be levied on any parcel within IA-1 or IA-2 in excess of the maximum tax specified in the Resolution of Formation.
6. Any taxpayer may appeal the levy of the special tax by filing a written notice of appeal in accordance with section K of the IA-1 RMA or the IA-2 RMA, as applicable, 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) errors 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 shall 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 any 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 IA-1 Special Tax or IA-2 Special Tax to be inapplicable to any particular parcel, then the balance of this ordinance and the application of the special taxes to the remaining parcels within IA-1 or IA-2, as applicable, will not be affected.
9. In accordance with section 32(c) of the City Charter, 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.

RESOLUTION NO.

Adopted by the Sacramento City Council

_____, 2018

Declaring Results of Special Mailed-Ballot Election Within the Sacramento Services Community Facilities District No. 2018-05 City of Sacramento, County of Sacramento, State of California

BACKGROUND

- A. On Tuesday, November 27, 2018, the City Council duly adopted Resolution No. 2018-0462 (the “**Resolution of Formation**”), thereby (1) establishing a community facilities district within the City’s jurisdictional boundaries under the Mello-Roos Community Facilities Act of 1982, set forth at Government Code sections 53311 through 53368.3 (the “**Act**”), known and designated as the “Sacramento Services Community Facilities District No. 2018-05, City of Sacramento, County of Sacramento, State of California” (the “**CFD**”); and (2) authorizing the levy a special tax within the CFD to fund certain public services.
- B. To confer on the City Council the authority contained in the Resolution of Formation, a two-thirds approving vote by the qualified electors within the CFD is required.
- C. A special, mailed-ballot election has been conducted for the CFD pursuant to the City Council’s Resolution No. 2018-0463, adopted on November 27, 2018.
- D. A Certificate of Clerk re: Preparation and Distribution of Ballots, Receipt of Executed Ballots, and Declaring Election Results (the “**Certificate of Election Results**”), dated November 28, 2018, executed by the City Clerk, has been filed with the City Council.
- E. The City Council hereby accepts the Certificate of Election Results and wishes by this resolution to declare the results of the special mailed-ballot elections.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1. The City Council finds that the background statements A through E are true and correct.

- Section 2. The City Council hereby finds and determines and declares that the ballot measure submitted to the qualified electors of the CFD has been passed and approved by the qualified electors of the CFD in accordance with Government Code section 53328.
- Section 3. The City Council hereby authorizes and directs the City Clerk to cause a Notice of Special Tax Lien for the CFD to be prepared and recorded with the Sacramento County Clerk/Recorder in accordance with the provisions of California Streets and Highways Code section 3114.5 and California Government Code section 53328.3. The Notice of Special Tax Lien shall be recorded with the Sacramento County Clerk/Recorder within 15 days of the date of adoption of this resolution.
- Section 4. This resolution takes effect when adopted.

ORDINANCE NO.

Adopted by the Sacramento City Council

_____, 2018

**Levying a Special Tax for Fiscal Year 2018-19 and
Following Fiscal Years Solely within and relating to the
Sacramento Services Community Facilities District No. 2018-05
City of Sacramento, County of Sacramento, State of California**

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

1. On November 27, 2018, the City Council adopted Resolution No. 2018-0462 (the "**Resolution of Formation**"), thereby establishing the Sacramento Services Community Facilities District No. 2018-05, City of Sacramento, County of Sacramento, State of California (the "**CFD**").
2. In accordance with sections 53328 and 53340 of the California Government Code (the "**Code**"), the Resolution of Formation, and the Rate and Method of Apportionment of Special Tax attached as Exhibit C to the Resolution of Formation (the "**RMA**"), a special tax is hereby levied on all taxable parcels within the CFD for the 2018-19 fiscal year at the rate and in accordance with the formula described in the RMA until collection of the applicable 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. The amount of the special tax may be adjusted annually, subject to the maximum authorized amount set forth in the Resolution of Formation and the RMA.
3. The Manager of the Public Improvement Finance Division of the Finance Department or his or her designee (the "**Manager**"), with the aid of the appropriate officers and agents of the City and without further action by the City Council is authorized and directed (a) to calculate the appropriate amount of the special tax each year; (b) to prepare the annual special-tax roll in accordance with the Resolution of Formation and the RMA; and (c) to provide to the Sacramento County Auditor-Controller all information in proper form, and in proper time, to effect the correct and timely billing and collection of the special taxes on the secured property-tax roll of Sacramento County (the "**County**"). As provided in section 53340 of the Code, the Resolution of Formation, and the RMA, the special taxes shall be collected in the same manner and at the same time and be subject to the same enforcement mechanism, and the same penalties and interest for late payment, as regular *ad valorem* taxes; provided,

that the City Council has reserved the right to utilize any other lawful means of billing, collecting, and enforcing the special taxes, including direct billing and supplemental billing.

4. 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 County tax roll each year, 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 charges for collecting the special taxes from the amounts collected, before remitting the special-tax collections to the City.
5. Except as set forth in the RMA, properties or entities of the State, federal or local governments shall be exempt from any levy of the special taxes. In no event shall the special taxes be levied on any parcel within the CFD in excess of the maximum tax specified in the Resolution of Formation.
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) errors 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 shall 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 taxes to the remaining parcels will not be affected.
9. In accordance with section 32(c) of the City Charter, 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.