

ORDINANCE NO. 2018-0053

Adopted by the Sacramento City Council

December 11, 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.

Adopted by the City of Sacramento City Council on December 11, 2018, by the following vote:

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

Noes: None

Abstain: None

Absent: None

Attest: **Mindy Cuppy** Digitally signed by Mindy Cuppy
Date: 2019.01.11 11:37:57 -08'00'

Mindy Cuppy, City Clerk

The presence of an electronic signature certifies that the foregoing is a true and correct copy as approved by the Sacramento City Council.

Passed for Publication: December 4, 2018

Published: December 7, 2018

Effective: January 10, 2019