

RESOLUTION NO. 2003-663

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF SEP 23 2003

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO AMENDING RESOLUTION NO. 2003-543, TO MODIFY THE BOUNDARY MAP AND THE RATE AND METHOD OF APPORTIONMENT, AND ESTABLISHING THE NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT 2003-04 AND PROVIDING FOR THE LEVY OF A SPECIAL TAX TO FINANCE MAINTENANCE SERVICES TO BE PROVIDED IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT.

WHEREAS, the City Council (the "Council") of the City of Sacramento (the "City") has duly adopted Resolution No. 2003-543 (the "Resolution") on August 7, 2003, wherein the Council declared its intention to and proposed to establish a community facilities district under and pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"), and Chapter 3.124 of the Sacramento City code ("Chapter 3.124") to be known and designated as the "City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04" (the "Community Facilities District"), to finance the maintenance services (the "Services") in and for the Community Facilities District under and pursuant to the Act and Chapter 3.124 (which are services that the City is authorized by law to provide and that are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which Services are generally described as specified in Exhibit A, attached hereto and incorporated herein by this reference. The cost of financing the acquisition and construction of the Services includes incidental expenses for the services, including the costs of planning and designing the Services, together with the costs of environmental evaluations thereof, and all costs associated with the creation of the Community Facilities District, the determination of the amount of any taxes or the collection or payment of any taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District, together with any other expenses incidental to provision of the Services; and

WHEREAS, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate, method of apportionment and manner of collection of a special tax to finance the Services in and for the Community Facilities District and all other matters set forth in the

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Resolution; and

WHEREAS, pursuant to the Resolution, a public hearing was convened by the Council on Tuesday, the 9th day of September, 2003, at the hour of 2:00 o'clock p.m., at the regular meeting place of the Council, City Council Chambers, Interim Sacramento City Hall, 730 "I" Street, Sacramento, California 95814, at which hearing the Council directed the Director of Public Works of the City to prepare a second report that includes a brief analysis of the impact of proposed modifications to the Boundary Map and the rate and method of apportionment on the probable special tax to be paid by the owners of lots or parcels in the district, and continued the public hearing to September 23, 2003; and

WHEREAS, a report ("Report") on such proposal was prepared by the Director of Public Works of the City in accordance with the Resolution, and a second report ("Second Report") was prepared that includes a brief analysis of the impact of proposed modifications to the Boundary Map and the rate and method of apportionment on the probable special tax to be paid by the owners of lots or parcels in the district; and

WHEREAS, the public hearing was reconvened at the hour of 2:00 o'clock p.m., at the Interim Sacramento City Hall, on September 23, 2003, at which hearing the Council received and considered the Report and Second Report, and approved the amended Boundary Map and modifications to the rate and method of apportionment; and

WHEREAS, the City Council thereafter considered the establishment of the Community Facilities District, the proposed rate, method of apportionment and manner of collection of such special tax, and all other matters set forth in the Resolution, and at such public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Services proposed therefor, or on any other matters set forth in the Resolution was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

WHEREAS, on the basis of all of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate, method of apportionment and manner of collection of such tax is more particularly set forth in Exhibit B, attached hereto and incorporated herein and made a part hereof) to pay for the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District;

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NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO, AS FOLLOWS:

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby amends the Resolution to include the amended Boundary Map and the rate and method of apportionment as set forth in the Second Report, and further hereby reapproves and readopts the Resolution as so amended, and reconfirms its findings and determinations contained therein, and the rate, method of apportionment and manner of collection of the special tax in and for the Community Facilities District shall be as set forth in Exhibit B, attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until the collection of the special tax by the Council ceases and/or the lien is cancelled in accordance with law.

Section 3. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Services proposed therefor, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefor, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or any of the Services therefor, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 4. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution as amended, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which are as set forth in Exhibit C, attached hereto and incorporated herein and made a part hereof.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for the Services, including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be levied annually within the boundaries of the Community Facilities District, and for particulars as to the rate, method of apportionment and manner of collection of such

special tax reference is made to Exhibit B, attached hereto and incorporated herein and made a part hereof, which sets forth the rate, method of apportionment and manner of collection of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Services.

Section 6. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 7. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 8. It is the intention of the Council, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency, which property is otherwise exempt from the special tax.

Section 9. A special election shall be and is hereby called and ordered to be held in the Community Facilities District on October 8, 2003, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of \$50,000.00 per fiscal year in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California.

Section 10. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of general elections in the City and consistent with the Act and Chapter 3.124.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

(c) Said special election shall be conducted as a mailed ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California and the prior proceedings of the City taken thereunder, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 8:00 o'clock p.m. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election at 5:00 p.m. on October 8, 2003, at the office of the City Clerk of the Council, City Council Chambers, Interim Sacramento City Hall, 730 "I" Street, Sacramento, California 95814, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Thursday, October 9, 2003, at 2:00 p.m. at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 11. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act and Chapter 3.124 in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act and Chapter 3,124, except that such special tax may be levied at a rate lower than that specified herein. Such special tax may be levied only so long as it is needed to pay for the Services referred to in Section 5 of this resolution (including the repayment of funds advanced for the Community Facilities District).

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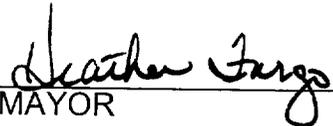
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Section 12. Ronald Wicky, Special Districts, Department of Public Works of the City, at 1231 "I" Street, Sacramento, California 95814 (telephone 916/264-5628) will be responsible for preparing annually a current roll of special tax levy obligations by Sacramento County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.2 of the Government Code of the State of California.

PASSED AND ADOPTED by the Council of the City of Sacramento this 23rd day of SEPT., 2003, by the following vote:

AYES: 9
NOES: 0
ABSENT: 0

APPROVED:


MAYOR

ATTEST:


CITY CLERK

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Exhibit A
City of Sacramento, California
Neighborhood Alley Maintenance
Community Facilities District No. 2003-04
LIST OF AUTHORIZED SERVICES

The CFD authorized services include those set forth below in addition to the costs associated with forming the CFD, collecting and administering the special taxes, and annually administering the CFD. The special taxes may be levied to pay for authorized services in any given year or to accumulate funds for that purpose.

The primary function of the CFD is to fund neighborhood alley maintenance within subdivisions containing alleys that are unique and not the typical City-standard twenty-foot wide concrete alleys. A neighborhood alley in this CFD is an approximately twenty to twenty-two foot wide asphalt-paved surface within a public right-of-way that is behind or adjacent to medium to high density single family development.

AUTHORIZED SERVICES

The CFD's authorized services include the following:

- **Routine Annual Alley Maintenance** – which includes all costs for labor, supplies, materials, and equipment required to properly perform routine alley maintenance, including, but not limited to, street sweeping, pothole/pavement repair, and repair of curb and gutter.
- **Periodic Alley Maintenance** – which includes all costs for labor, supplies, materials, and equipment required to perform periodic alley maintenance, including, but not limited to, crack sealing, pavement slurry sealing, and pavement overlays.
- **Administrative Expenses** – which includes City administrative expenses for managing the Routine and Periodic Alley Maintenance program.

EXCLUDED SERVICES

Services that may not be funded with special taxes from CFD No. 2003-04 include the following:

- Maintenance of landscaping adjacent to neighborhood alleys;
- Maintenance of private alleys or roadways within multi-family or commercial developments;
- Maintenance of roads that are not considered alleys, as determined by the City of Sacramento; or,
- Any other services that could not be defined as Authorized Services above.

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Exhibit B

City of Sacramento, California
Neighborhood Alley Maintenance
Community Facilities District No. 2003-04

AMENDED

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) and Sacramento City Code Chapter 3.124 applicable to the land in the Neighborhood Alley Maintenance Community Facilities District No. 2003-04 (CFD) of the City of Sacramento (City) shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"Administrative Expenses" means the actual or estimated costs incurred by the City to form the CFD and to determine, levy and collect the Special Taxes, including salaries of City employees and the fees of consultants and legal counsel; the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports; and any other costs required to administer the CFD as determined by the City. Administrative Expenses will be allocated to each Tax Zone on a pro-rata basis based on each Tax Zone's share of Base Year periodic alley maintenance costs.

"Alley Maintenance Services Tax" means the Special Tax that is levied on a Taxable Parcel to fund the Annual Costs of the CFD. The tax will be levied on Taxable Parcels within subdivisions that contain alleys.

"Annexation Parcel" means a Parcel which was not included within the boundaries of the CFD at the time of formation. Parcels are required to annex to the District based upon City policy.

"Annual Costs" means for each Fiscal Year, the total of 1) Authorized Alley Maintenance Services, which includes annual routine alley maintenance costs and accruals for periodic alley maintenance costs; 2) Administrative Expenses; and 3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

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“**Assessor**” means the Assessor of the County of Sacramento.

“**Authorized Alley Maintenance Services**” mean those services, as listed in the Resolution forming CFD No. 2003-04.

“**Base Fiscal Year**” means the Fiscal Year beginning July 1, 2003, and ending June 30, 2004.

“**Base Year**” means the Base Fiscal Year for Tax Zone A or the Fiscal Year in which a future Tax Zone is annexed into the CFD.

“**CFD**” means the City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04 of the City of Sacramento, California.

“**City**” means City of Sacramento, California.

“**Council**” means the City Council of the City acting for the CFD under the Act.

“**County**” means the County of Sacramento, California.

“**Developed Residential Parcel**” means a Parcel, which has a recorded Final Small Lot Map for residential uses permitting up to 2 units per lot.

“**Final Small Lot Map**” means a recorded final map designating individual single family residential Parcels.

“**Fiscal Year**” means the period starting July 1 and ending the following June 30.

“**Maximum Annual Special Tax**” means the greatest amount of Special Tax that can be levied against a Taxable Parcel calculated by applying 100 percent of the Maximum Annual Special Tax Rate to a Taxable Parcel.

“**Maximum Annual Special Tax Rate**” means the amount shown in **Attachment 1** for a Fiscal Year that is used in calculating the Maximum Annual Special Tax for a Parcel based on its land use classification.

“**Maximum Annual Special Tax Revenue**” means the greatest amount of revenue that can be collected in total from a group of Parcels by levying the Maximum Annual Special Tax Rates.

"Parcel" means any County Assessor's parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Parcel Number" means the Assessor's Parcel Number for any Parcel based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"Public Parcel" means any Parcel, in its entirety, that is or is intended to be publicly owned in the City as adopted by the City--or as subsequently designated by the City--that is normally exempt from the levy of general ad valorem property taxes under California law, including public streets; schools; parks; and public drainageways, public landscaping, wetlands, greenbelts, and public open space. These parcels are exempt from the levy of Special Taxes as described below. Any such Parcel shall be a Tax-Exempt Parcel.

"Special Tax(es)" mean(s) any tax levy under the Act in the CFD.

"Subdivision" means a division of a Parcel into two or more Parcels through the Subdivision Map Act process.

"Tax Collection Schedule" means the document prepared by the City for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"Taxable Parcel" means any Parcel that is classified as a Developed Residential Parcel.

"Tax Escalation Factor" means an annual percentage increase in the Maximum Annual Special Tax Rate based upon the Consumer Price Index (CPI) (prior calendar year annual average, San Francisco, All Urban Consumers (CPI-U) Index), not to exceed 4%.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels include (i) Public Parcels (subject to the limitations set forth in Section 4, below); (ii) Undeveloped Parcels; and (iii) all other parcels not defined as a Developed Residential Parcel.

"Tax Zone" describes one or more subdivisions with similar alley maintenance features and annual maintenance costs that are grouped together as a Tax Zone. Each subdivision included in the CFD at formation is assigned a Tax Zone. As a subdivision is annexed into the CFD, it may either be annexed into an existing Tax Zone or be assigned a new Tax Zone. Tax Zones will be labeled in alphabetical sequence as new Tax Zones are created.

"Undeveloped Parcel" means the remaining land in a subdivision that is designated on the

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Tentative Map for single family residential land uses permitting up to 2 units per lot, but for which a Final Small Lot Map has not been recorded. These parcels are exempt from the levy of Special Taxes as described below. Any such Parcel shall be a Tax-Exempt Parcel.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the special tax levy in perpetuity.

4. Assignment of Maximum Annual Special Tax

A. Classification of Parcels. By June 30 of each Fiscal Year, using the Definitions above, the Parcel records of the Assessor's Equalized Tax Roll as of January 1, and other City development approval records (e.g., final maps) through May 31, the City shall cause:

1. Each Parcel to be classified as a Taxable Parcel or a Tax-Exempt Parcel.
2. Each Taxable Parcel to be further categorized by Tax Zone. The Tax Zone assigned to a Parcel is based on the same Tax Zone assigned to the Taxable Parcel's Subdivision.

B. Assignment of Maximum Annual Special Tax.

Attachment 1 shows the Base Year Maximum Special Tax rates. Each Fiscal Year following the Base Year, the Maximum Special Tax rates shall be increased in accordance with the Tax Escalation Factor.

C. Annexation Parcels. Subdivisions annexing into the CFD shall have their Maximum Special Tax Rate and Tax Zone assigned at the time of annexation. Following the annexation year, or Base Year, the Maximum Special Tax Rate for Annexation Parcels within new Tax Zones will also escalate by the Tax Escalation Factor.

D. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and/or is converted to Developed Residential Parcel, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel shall be assigned according to 4.A and 4.B above. Conversely, if a privately owned parcel is converted to a public use, it shall become Tax-Exempt.

5. Calculating Annual Special Taxes

The City shall determine the Maximum Annual Special Tax for each Taxable Parcel based on the assignment of the Special Tax in Section 4. The City will then determine the Alley Maintenance Services Tax levy for each Taxable Parcel as follows:

A. For each Tax Zone, compute the Annual Costs for the Fiscal Year using the definition in Section 2. All administrative expenses shall be allocated to each Tax Zone based on each Tax Zone's percentage of the total Base Year periodic alley maintenance costs.

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- B. For each Tax Zone, determine the annual Alley Maintenance Services Tax levy for each Taxable Parcel as follows:
- Calculate the Maximum Annual Special Tax Revenues from Developed Residential Parcels by multiplying the Maximum Annual Special Tax Rate for Developed Residential Parcels, as shown in **Attachment 1**, by the number of Developed Residential Parcels. If the Maximum Annual Special Tax Revenues calculated above are greater than the Annual Costs for that Tax Zone, the tax levy per Parcel should be reduced proportionately until the Special Tax levy is set at an amount sufficient to cover the Annual Costs.
- C. Prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The City shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

6. Records Maintained for the CFD

For subdivisions included at CFD formation and all subdivisions that are annexed to the CFD, the City will maintain a file containing records of the following information for each Parcel:

- The current Parcel number;
- The current status of the Parcel (Taxable or Tax-Exempt); and,
- Tax Zone for the Parcel.

The file containing the information listed above will be available for public inspection.

7. Appeals

Any taxpayer who feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City appealing the levy of the Special Tax. The City will then promptly review the appeal, and if necessary, meet with the applicant. If the City verifies that the tax should be modified or changed, a recommendation at that time will be made to the Council and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

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8. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes; provided; however, the City or its designee may directly bill the Special tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.

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Attachment 1
 Neighborhood Alley Maintenance CFD No. 2003-04
 Maximum Special Tax Rates

AMENDED

Subdivisions [2]	Tax Zone [1]	Base Year for Maximum Special Tax	Base Year Maximum Special Tax Rate [3]
<u>Tax Zones at CFD Formation</u>			
TAX ZONE A			
Regency Park 19 - Developed Residential Parcel	A	2003-04	\$50 per residential parcel

"a1"

- [1] Any new Tax Zone that is created will be labeled with an alphabetical letter. The new letter will follow sequence from the existing Tax Zone letters. For Annexations joining an existing Tax Zone, the existing Tax Zone label will be used.
- [2] At time of District Formation, one project area was identified. Annexing subdivisions will either be added to an existing Tax Zone, or a new Tax Zone will be created.
- [3] Following the applicable Base Year for each tax zone or annexation, the Maximum Special Tax Rates will increase annually based upon the Consumer Price Index (CPI) (prior year annual average) San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

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AMENDED BOUNDARIES OF
NEIGHBORHOOD ALLEY MAINTENANCE
COMMUNITY FACILITIES DISTRICT No. 2003-04
SACRAMENTO, CALIFORNIA
SHEET 1 OF 1

CLERK'S MAP FILING STATEMENT.
I, _____, CLERK OF THE CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2003.
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE.
I HEREBY CERTIFY THAT THE MAP SHOWING PROPOSED BOUNDARIES OF NEIGHBORHOOD ALLEY MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2003-04, CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS PREPARED AND FILED AT THE OFFICE OF THE CITY CLERK OF SACRAMENTO, CALIFORNIA, ON _____ DAY OF _____, 2003, BY HIS RESOLUTION NO. _____.

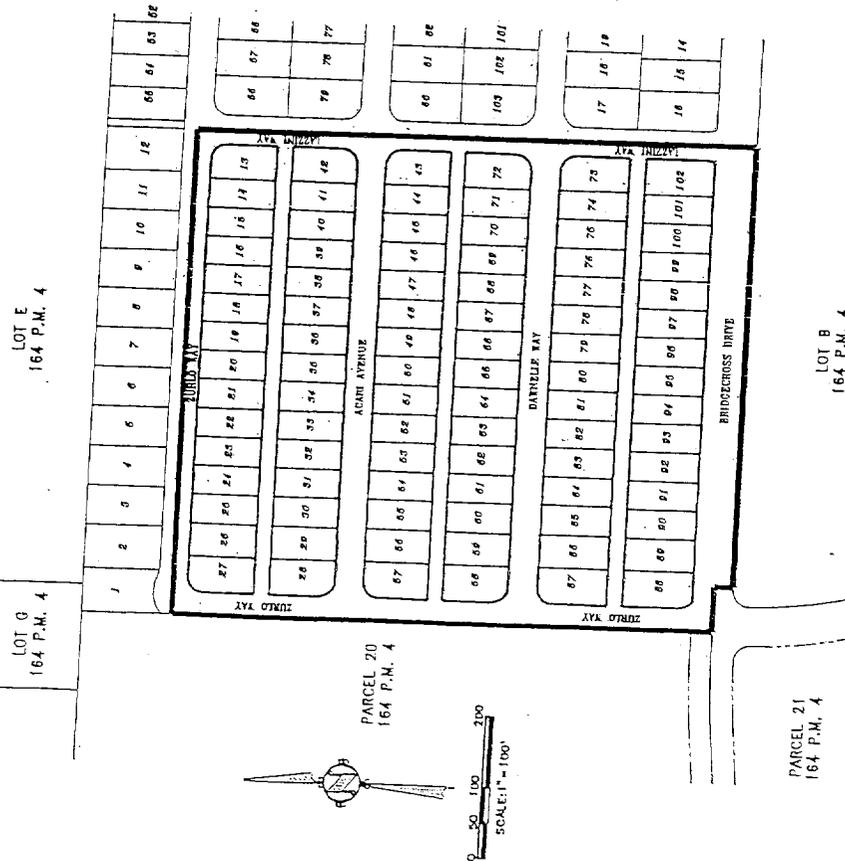
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT.
I, _____, COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2003, AT THE HOUR OF _____ OF THE DAY, HAVE FILED AT THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, _____.

COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: _____ DOCUMENT NO. _____

WOOD-ROBBERS
SURVEYING - MAPPING - PLANNING - ENVIRONMENTAL
3301 G. ST., SUITE 200B
SACRAMENTO, CA 95808
TEL: 916.941.7750
FAX: 916.941.7757
1015.007



NORTHPOINTE PARK
VILLAGE 2B
305 B.M. 5

LOT E
164 P.M. 4

LOT G
164 P.M. 4

LOT B
164 P.M. 4

PARCEL 20
164 P.M. 4

PARCEL 21
164 P.M. 4

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