RESOLUTION NO. 2011-022

Adopted by the Sacramento City Council

January 11, 2011

ESTABLISHING ANNEXATION NO. 19 TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02; PROVIDING FOR THE LEVY OF A SPECIAL TAX TO FINANCE MAINTENANCE SERVICES; AND CALLING A SPECIAL ELECTION ON THE QUESTION OF LEVYING THE SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT

BACKGROUND:

A. The City Council has previously established the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 (the District) in accordance with the Mello-Roos Community Facilities Act of 1982 (Gov. Code, 53311 to 53368.3) (the "Act") to finance maintenance and related services within the District (the "Services") in accordance with the Act. Generally described in **Exhibit B** to this resolution, the Services are necessary to meet increased demands placed upon the City as a result of development within the District. The cost of the Services includes expenses incidental to provision of the Services (including planning costs); costs of environmental evaluations; costs to establish the District and Annexation No. 19, to determine the amount of any taxes, and to collect the taxes; and costs otherwise incurred in order to carry out the authorized purposes of the District.

B. On November 30, 2010, the City Council adopted Resolution No. 2010-678 (the "Resolution of Intention") declaring its intention to annex territory to the District and designating that territory as Neighborhood Park Maintenance Community Facilities District No. 2002-02 (Annexation No. 19).

C. The Resolution of Intention fixed a time and place for a public hearing at which the City Council would consider (1) the addition of Annexation No. 19 to the District; (2) the proposed rate, method of apportionment, and manner of collection of a Special Tax to finance providing the services for Annexation No. 19; and (3) all other matters set forth in the Resolution of Intention.

D. A report on the proposal to add Annexation No. 19 to the District was prepared by the City's Director of Parks and Recreation in accordance with the Resolution of Intention. The City Council has reviewed the report, which is incorporated into this Resolution and made a part of the record of the public hearing on the Resolution of Intention (Exhibit D).

E. In accordance with the Resolution of Intention, the City Council convened a public hearing at 6:00 p.m. on Tuesday, January 11, 2011, in the City Council's regular meeting place: City Council Chambers, New City Hall, 915 I Street, first floor, Sacramento, California. At the hearing, the City Council considered the addition of Annexation No. 19 to the District; the proposed rate, method of apportionment, and

manner of collection of the Special Tax; and all other matters set forth in the Resolution of Intention. All persons interested in these matters, including all taxpayers, property owners, and registered voters within the boundaries of Annexation No. 19, were given an opportunity to appear and be heard, and the City Council heard and considered the testimony of all such interested persons for or against following: the addition of Annexation No. 19 to the District, the levy of the Special Tax, the extent of the territory to be annexed, the types of Services proposed to be provided, and any other matters set forth in the Resolution of Intention. The Special Tax was not precluded by a majority protest under Government Code section 53339.6, and at the conclusion of the hearing the City Council was fully advised in the premises and was authorized to proceed as provided in this Resolution.

F. On the basis of all the foregoing, the City Council has determined to call an election within Annexation No. 19 to authorize the following: (1) the levy of a Special Tax on real property within Annexation No. 19 to pay for the Services proposed to be provided for Annexation No. 19 (the rate, method of apportionment, and manner of collection of the tax are more particularly described in **Exhibit C** to this Resolution); and (2) the establishment of an appropriations limit for Annexation No. 19.

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

Section 1. The City Council finds and determines that the recitals set forth above are true.

Section 2. The City Council approves the Resolution of Intention and confirms all of its determinations and findings. The rate, method of apportionment, and manner of collection of the Special Tax for Annexation No. 19 are set forth in **Exhibit C** to this Resolution. Upon recordation of a notice of Special Tax lien in accordance with Streets and Highways Code section 3114.5, a continuing lien to secure each levy of the Special Tax will attach to all nonexempt real property in Annexation No. 19. The lien will continue in effect until the collection of the Special Tax ceases or the lien is canceled in accordance with law.

Section 3. The City Council determines and finds that written protests against the establishment of Annexation No. 19, the levy of the Special Tax, the extent of Annexation No. 19, and the types of Services to be provided do not constitute a majority protest under the Act. Accordingly, the City Council overrules all protests to the establishment of Annexation No. 19, to the levy of the Special Tax, the extent of Annexation No. 19, the types of Services to be provided, or the establishment of an appropriations limit for Annexation No. 19.

Section 4. The City Council determines and finds that all of its prior proceedings with respect to the addition of Annexation No. 19 to the District are valid and conform to the requirements of the Act. Accordingly, the City Council determines and orders, consistent with the Resolution of Intention and in accordance with the Act, that the territory comprised by Annexation No. 19 be added to the District and that the boundaries of Annexation No. 19 are as set forth in **Exhibit A** to this Resolution.

Section 5. Except when funds are otherwise available, a Special Tax will be levied annually on real property within Annexation No. 19 in an amount sufficient to do the following, as appropriate: (a) pay for the Services; (b) repay funds advanced by the City for Annexation No. 19; and (c) repay advances of funds or reimburse the value or cost (whichever is less) of work provided in kind for Annexation No. 19 under agreements between the City and the persons or entities advancing the funds or providing the work (these agreements will not constitute debts or liabilities of the City). The Special Tax will be secured by recordation of a continuing lien against all nonexempt property in Annexation No. 19. **Exhibit C** to this Resolution sets forth the rate, method of apportionment, and manner of collection of the Special Tax in sufficient detail to allow each landowner or resident within Annexation No. 19 to estimate the maximum amount that the landowner or resident will have to pay.

Section 6. In accordance with Government Code section 53317.3, the City Council intends to levy the Special Tax on property that is not otherwise exempt from the Special Tax and is acquired by a public entity through a negotiated transaction or by gift or devise.

Section 7. In accordance with Government Code section 53317.5, the City Council intends 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. In accordance with Government Code section 53340.1, the City Council intends to levy the Special Tax on the leasehold or possessory interests in property owned by a public agency and otherwise exempt from the Special Tax.

Section 9. A special election is ordered to be held, in accordance with the Act, applicable law, and this resolution, on **Friday, January 28, 2011**, in the territory comprised by Annexation No. 19. At the special election, the question of levying the special tax on real property within Annexation No. 19 and establishing an appropriations limit (as defined by article XIIIB, section 8, subdivision (h) of the California Constitution) in the amount of **$150** per fiscal year for Annexation No. 19 will be submitted to the landowners within Annexation No. 19 (who are the electors and persons qualified to vote at the special election).

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

(a) The special election will be held and conducted, the votes canvassed and the returns made, and the results ascertained and determined, all as provided in this section 10. In all particulars not prescribed by this Resolution, the special election will be held and conducted and the votes received and canvassed in the manner provided by law for holding of general elections in the City and consistent with the Act.

(b) All landowners within Annexation No. 19 on the date of the special election will be qualified to vote on the proposition submitted at the special election.

(c) The special election will be conducted as a mailed-ballot election in accordance with Elections Code sections 4000, 4002, 4003, 4004, and 4108 and the City's prior proceedings under those sections, and there will be no polling places for the special election. The City Clerk is directed to deliver all ballots to the qualified electors, and all voted ballots must be received at the City Clerk's office **by 4:30 p.m. on the election day** to be counted. If, however, all qualified electors have voted before that date and time, then the election will be closed.

(d) To vote for levying the Special Tax and establishing the appropriations limit, a voter must mark a cross (X) in the blank space opposite the word "YES" on the ballot to the right of the proposition. To vote against levying the Special Tax and establishing the appropriations limit, a voter must mark a cross (X) in the blank space opposite the word "NO" on the ballot to the right of the proposition. The cross (X) or similar mark may be marked with either pen or pencil.

(e) The City Clerk shall commence the canvass of the returns of the special election at **4:30 p.m. on Friday, January 28, 2011**, at the City Clerk's office, Historic City Hall, 915 I Street, first floor, Sacramento, California, and at the conclusion of the canvass shall determine the results of the special election. If all the qualified voters have voted before that date and time, then the City Clerk shall close the special election and proceed to canvass the returns and determine the results.

(f) The City Council shall meet at its regular meeting on **Tuesday, February 8, 2011, at 6:00 p.m.** at its usual meeting place and declare the results of the special election, and shall cause to be spread upon its minutes a statement of the results of the special election as ascertained by the canvass.

Section 11. If two-thirds of the votes cast upon the question of levying the Special Tax and establishing the appropriations limit are cast in favor of levying the Special Tax and establishing the appropriations limit, as determined by the City Council after reviewing the canvass of the returns of the election, then the City Council may levy the Special Tax within the territory of Annexation No. 19 in accordance with the Act, in the amount and for the purposes specified in this resolution, and the appropriations limit will be established for Annexation No. 19, as defined by article XIIIB, section 8, subdivision (h) of the California Constitution. The 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, except that the Special Tax may be levied at a rate lower than the rate specified in **Exhibit C**. The Special Tax may be levied only so long as it is needed to pay for the Services (including the repayment of funds advanced for Annexation No. 19).

Section 12. The Administrative Analyst, Public Improvement Financing, Finance

Department of the City, 915 I Street, 3rd Floor, Sacramento, California 95814 (telephone 916-808-1440) 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 Government Code section 53340.2.

Section 13. **Exhibits A, B, C,** and **D** are part of this resolution.

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Adopted by the City of Sacramento City Council on January 11, 2011 by the following vote:

Ayes: Councilmembers Ashby, Cohn, D Fong, R Fong, McCarty, Pannell, Schenirer, Sheedy, and Mayor Johnson.

Noes: None.

Abstain: None.

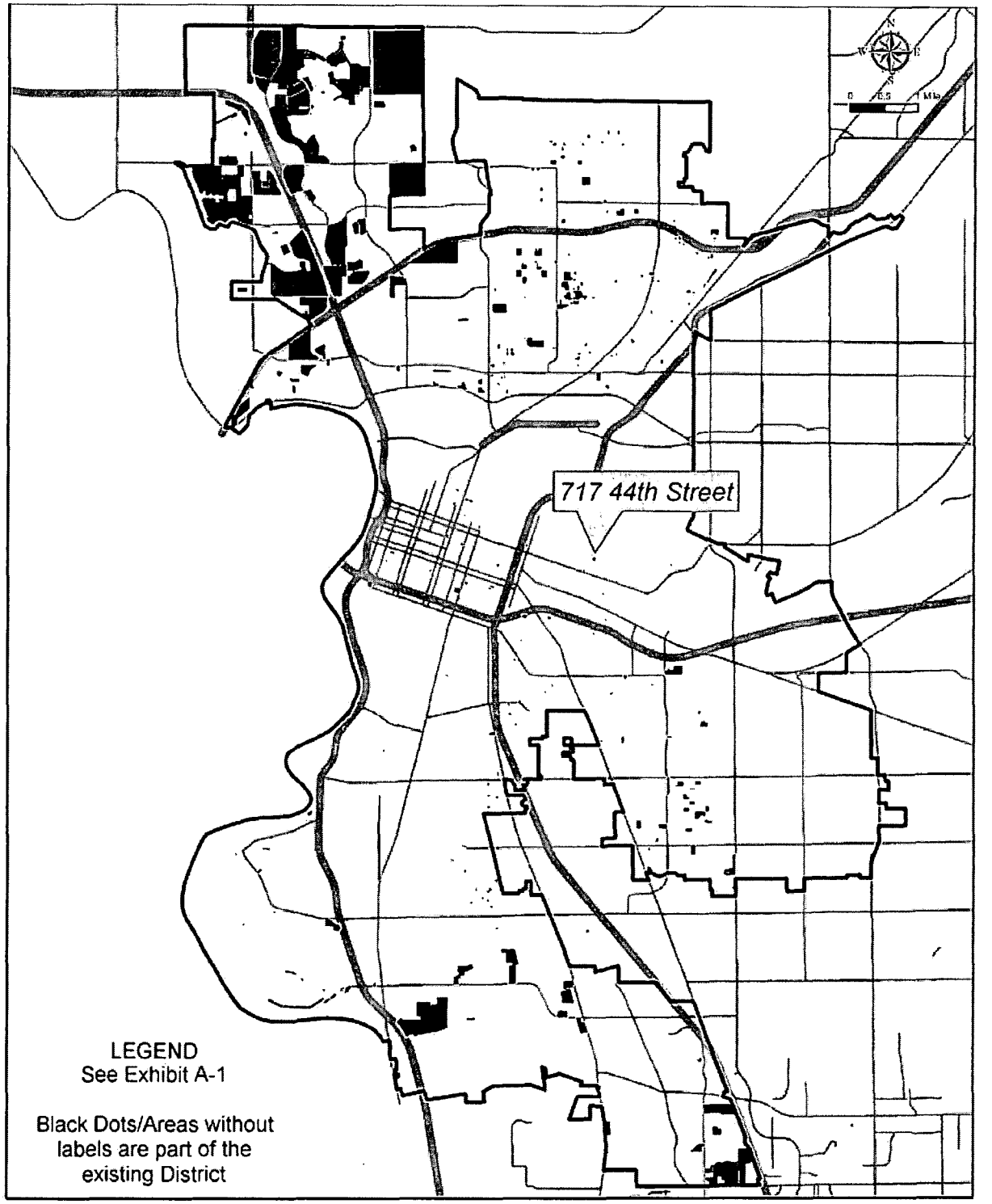
Absent: None.

Mayor Kevin Johnson

Attest:

Shirley Concolino, City Clerk

EXHIBIT A



Area Map

EXHIBIT A-1

Neighborhood Park Maintenance CFD No. 2002-02

Area Map Legend

Existing Boundaries

Elder Creek Park #2, Rock Creek & Glen Elder # 8 & 9, 6900 Power Inn Rd., Power Inn Rd./50th Avenue, Calif. Traditions Apts. & Natomas Crossing II, Carriage Lane, Natomas Field & Strawberry Field, Cambay West, Creekside, N. Natomas Estates, The Meadows, Heritage, Natomas Creek & Northborough II, The Hamptons, Natomas Park Common, Hampton Villages, JMA North Natomas Villages, Regency Park, Parkview & Market West Parcel Map, Riverdale North, Natomas Crossing 20, Machado Property, Sonora Springs, East Land Park Village, Vasquez lot split & 2732 Wah Ave. Parcel Map, Fernandez Parcel Map, 2805 Wah Ave., 2501 Yreka Ave., Regency Place #5, Azuza St. Parcel Map, Morell Estates & 321 Jefferson Ave., Peralta Estates, Northview, Village Apts., 2399 American Ave., 441 Harding Ave., Garden Villas Condominiums, 220 Main Ave. Parcel Map, & 4416 Austin Street, 4540 Austin Street, 250 Main Ave., Del Paso Nuevo #3, 548 Grand Ave., 817 Evans St. & Vitally Estates, 231 Morey Ave., 3541Taylor St., Nanuk Estates, 52 Morrison Ave., Morrison Point Unit 2, 3701 Norwood Ave., 700 Hayes Ave., 3408 Taylor St., 645 Ford Road, Silver Eagle Place, Bellview Estates, 71st St. Estates, 66th St., Lemon Blossom Estates & Country Lane Estates & Lemon Acres, Belleview Estates, Fruitridge & 65th Expressway, 5751 71st St., 7440 Lemon Hill Avenue, Terry Parcel Map, 7648 Northland Dr., Islands at Riverlake Reflections at Rush River & Still Breeze Dr. (Yeh & Lai Parcel Map 7680 Marina Cove Dr., Alma Vista/Pocket PM, Lake Front Dr., Laguna Vista, Laguna Vega, Shasta Est., Sheldon Whitehouse & College Square, Wolf Ranch Condominiums, North Laguna Pointe, Sheldon Farms, 4901 T Street & 52nd & J St., 1620 52nd St., Dayton St., Astoria Place & Astoria Place Apts., 1812 North Ave., 3913 Mahogany St., 3941& 3945 Mahoghany Street, Garden Oaks & 241 Haggin Ave. & 240 Haggin Ave, Johnston Park, 440 Bowman Ave., 783, 767 & 795 Shoreside Dr., & 6490 Grangers Dairy & Del Ponte Parcel Map (Riverside Blvd.), Villa Bignasco, NR Homes (El Macero Way) & Sycamore Terrace Apts., 445 Spinnaker Way, Meadowview Estates, Beth Estates, Steamboat Bend & Meadowview Estates North, 24th St./ Laramore Way, Buena Park Subdivision, 29th Street & 65th Avenue & Buena Park, Fitton Parcel Map (Craigmont St.), Rosalind & Marysville, 1638 Rosalind, 1429 Nogales St., Catskill Way Parcel Map, Jefferson Commons & 3913 - 73rd Street, Lemon Hill & 6129 48th Ave., 6295 63rd St., Sunmeadow Retirement Community, Brookfield Meadows Unit 2, Liberty Lane, Villa Terassa, 309 Pinedale Ave. & 436 Exchange, 486 Pinedale Ave., 4837 Sully St., Fontaine Estates, 5100 Ada Ln. & 1113 Claire Ave., Mulder Estates, Alt Vista Meadows, 5145 Rio Linda Blvd., 5045 Dry Creek Rd., 700 Pinedale Ave., Glenrose Ave. & Ashley Oaks Haven, Frienza Ct., 2628 Beaumont St., 1081 Glenrose Ave., 2890 Taft St., 2623 Altos Ave., 2300 Thompson Way, 2404 and 2408 51st Ave., 3423 40th

St., 4th Ave. Lofts, 2201 6th St., Village at Washington Park, 14th & C, 2020 H St., 3663 24th Street, Riverbend, Treasure Homes, West El Camino Condominiums, 2608 R St., 1416 19th St., Monier-R Street, 2870 34th Ave., 2851 32nd Avenue, 5685 21st St., 5200 20th Ave., 5401 10th Ave., Camellia/Sandburg Parcel Map, Socap Lofts, 2200 5th St., 4116 36th Street, 3400 12th Ave., Lot 4 Temple Ave., 16th Ave. & Temple Ave., 3908 Sumac Lane, 4414 Franklin Blvd., 5001 Karbet Way, 1100 Derick Way, 3641 Folsom Blvd., Westlake Parcel 31, 4305 Dry Creek Road, 4251 Dry Creek Road and 4233 May Street, Wickford Square, Somerset, 470 Jessie Avenue Condos, 2870 38th Avenue, 3491 Elvas Avenue, 2632 American Avenue, 3019 & 3021 I Street, 501 Rimmer Avenue, 3101 35th Avenue, 2101 V Street, 2031 S Street Condos, 4560 67th Street, 1306 G Street Condos, 551 Cleveland Avenue, 2690 Hawthorn Street, 2769 Wah Avenue, 3616 37th Street, 682 Plaza Avenue, 5782 Broadway, 2254 North Avenue, 360 Cleveland Avenue, 2310 Q Street, 3821 T Street, 2723 & 2733 Altos Avenue, L Street Lofts, Whiskey Hill Lofts, Beth Estates Unit No. 2, Brown Phillips Court., Northview Village, Natomas Central, Westwood Final Map, Terraces at Commerce Station, Westlake Village Greens Phase 1, Del Paso Nuevo, Del Paso Nuevo Unit 4, Sheldon 20, Cameron 5, Hamptons Village 6, Schumacher Property Phase 8, Ripley Manor, Hampton Station, Natomas Place, River Oaks Phase 1, Sutter Townhomes, Old Town Lofts, 1416 Wentworth, 937 Bell Ave., Creekside Village, 3909 Natoma Way, 3339 25th Ave., 2870 37th Ave., 1419 F St., 1559 Sonoma Ave., 3043 Marshall Way, 321 Haggin Ave., 1231 48th St., Congress Place, 2168 Verano St., Lemon Hill Vista Apartments, 143 Fern Court, 7041 Carnation Ave., 330 Haggin Ave., 3301 63rd St., 2716 Albatross, 4817 Mascot Ave., 1403 8th Ave., 1017 Clair Ave., Zvarich, Young Court North Estates, Santa Anna Estates, Randle Heights, Welsh, Ascension Square, Riverside Terrace II,Kevin Estates, Parkebridge, Evergreen, Elmhurst Terrace, Hamptons Village 8, Natomas Crossing Area 3 Phase 2, 5100 Coppersmith Avenue, Rose Garden, 260 Morey Avenue, Twin Oaks Estates, Reiner Way Extension, 1737 Kathleen Avenue, 440 Carroll Avenue, 428 S Street, 1912 6th Street, 1415 S Street, 15th & L Condominiums, Dyer Flats, 401 Broadway, the Brownstones, 3528 Y Street, 3110 29th Street, 5901 71st Street,2537 Wah Avenue, 2740 57th Street, and Fowler Estates.

Proposed Annex Boundaries

A. 717 44th Street

EXHIBIT B

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

LIST OF AUTHORIZED SERVICES

The authorized services include those set forth below in addition to the costs associated with collecting and administering the Special Taxes, and annually administering the District. The Special Taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. The primary function of the Community Facilities District (CFD) is to fund the maintenance of neighborhood parks in the City of Sacramento. The CFD's authorized services include the following:

1. The maintenance of landscaping, recreation facilities, irrigation facilities, lighting, necessary maintenance equipment, and other appurtenances and improvements within neighborhood parks (including those areas designated as neighborhood serving in conjunctive use park land within drainage detention basins, community parks, regional parks and parkway systems)

2. CFD formation and annual administration of the District

3. Other miscellaneous services related to items 1 or 2, including planning, engineering, legal, elections, and administration

EXHIBIT C

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in Neighborhood Park Maintenance Community Facilities District No. 2002-02 (the "CFD") of the City of Sacramento (the "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.

"**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 Services 2) Administrative Expenses; and 3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"**Assessor**" means the Assessor of the County of Sacramento.

"**Authorized Services**" mean those services authorized for funding under the CFD, as listed in the resolution forming the CFD.

"**Base Fiscal Year**" means the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

"**CFD**" means the Neighborhood Park Maintenance Community Facilities District No. 2002-02 of the City of Sacramento, California.

"**City**" means City of Sacramento, California.

"**Condominium/Townhouse Residential Parcel**" means a Parcel created by a subdivision map, building permit, or action of the County Assessor, that creates individual condominium or townhouse Parcels. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units created by subdivision map or building permit for each Parcel.

"**Council**" means the City Council of the City of Sacramento acting for the CFD under the Act.

"**County**" means the County of Sacramento, California.

"**Developed Parcel**" means a Parcel that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

Land Use	**Developed Parcel Trigger**
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duplex/Half-plex/Tri-plex Residential Parcel(s)	-Building Permit
Multi-Family Residential Parcel(s)	-Building Permit
Mobile Home Park Parcel(s)	-Special Use Permit
Mixed Use Parcel(s)	-Building Permit

"**Duplex/Tri-plex Residential Parcel**" means a Parcel with a building permit for a duplex or a tri-plex residential use. The number of Residential Units assigned to a Duplex/Tri-plex Residential Parcel is two for a duplex residential structure and three for a tri-plex residential structure.

"**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 Parcel calculated by multiplying the Maximum Annual Special Tax Rate times the Residential Units assigned to each Developed 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.

"**Mixed Use Parcel**" means a Parcel with a building permit for a mix of uses, which includes residential uses. The number of Residential Units assigned to a Mixed Use Parcel is determined at building permit issuance for the original structure, or by subsequent building permits issued for further tenant improvements.

"**Mobile Home Park Parcel**" means a Parcel with a special use permit for a mobile home park. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of spaces available for the placement of mobile homes.

"**Multi-Family Residential Parcel**" means a Parcel with a building permit for multi-family residential use. The number of Residential Units assigned to a Multi-Family Residential Parcel is determined at building permit issuance.

"**Non-Residential Use Parcels**" means Parcels designated for commercial, industrial, office, or other non-residential uses. Parcels with uses other than residential uses are Tax-Exempt.

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

"**Public Parcel**" means, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, 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. Any such Parcel shall be a Tax-Exempt Parcel.

"**Residential Unit(s)**" means the number of taxable residential dwelling units assigned to a Parcel based on its Developed Parcel tax category assignment.

"**Single Family Residential Parcel**" means a single family residential lot created by the recordation of a final subdivision map, which has a building permit issued for a single family residential dwelling. A Single Family Residential Parcel is

assigned one Residential Unit.

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

"**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 not a Tax-Exempt 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% in any given year.

"**Tax-Exempt Parcel**" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in **Section 4**, below), (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.

"**Undeveloped Parcel**" means a Parcel that is not a Developed Parcel or a Non-Residential Use Parcel.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the service tax 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 Secured Tax Roll as of January 1, and other City development approval records, the City shall classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

B. Assignment of Maximum Annual Special Tax. By August 1 of each Fiscal Year, using the Definitions from **Section 2** and the Maximum Annual Special Tax Rates from **Attachment 1**, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels as follows:

1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.

   a. **Single Family Residential Parcels**. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.

   b. **Duplex/Half-Plex/Tri-plex Residential Parcels**. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.

   c. **Multi-Family Residential Parcels**. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.

   d. **Condominium/Townhouse Parcels**. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel

   e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.

   f. **Mobile Home Park Parcels**. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.

2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relevant information obtained by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel**: If a Public Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

4) **Taxable Parcels Acquired by a Public Agency**: A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

5. Calculating Annual Special Taxes

The City shall assign the Maximum Annual Special Tax per Taxable Parcel based on **Attachment 1** as adjusted annually by the Tax Escalation Factor.

The City shall 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 that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County 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 timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

6. Records Maintained for the CFD

As development takes place within the CFD, the City will maintain a file containing the following information regarding each Parcel:

- The current Parcel Number;
- Whether a final subdivision map has been recorded or whether a building permit or special use permit for residential use has been issued; and
- The number of residential units assigned to that Parcel.

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

7. Appeals and Interpretation Procedure

Any taxpayer may contest the levy of the Special Tax by filing a written notice of appeal, setting forth with specificity the grounds for appeal, with the City Manager. Any such notice must be filed within thirty (30) days following the

formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; and failure to do so within the time period specified herein constitutes a bar to any such appeal. Grounds for appeal are limited to the following: (i) clerical errors in assigning an amount of tax to a parcel and (ii) an error in defining the use of a parcel or its classification. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an appeal. The Council may hear the appeal, or refer it to a hearing officer pursuant to Chapter 1.24 of the Sacramento City Code. The hearing on the appeal shall be conducted not more than thirty (30) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) days following the conclusion of the hearing thereon, shall constitute a denial of the appeal. The determination of the Council or hearing officer on the appeal shall be final for all purposes. The filing of a written notice contesting the levy of the Special Tax or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

Attachment 1 to Exhibit C
City of Sacramento CFD No. 2002-02 (Neighborhood Park Maintenance)
Maximum Annual Special Tax Rates

Updated November 03, 2010 **Tax Category**	**Maximum Annual Special Tax Rate [2]** **Base Year[1]** **2002-2003**	 **Current Year** **2010-2011**
Developed Parcels [3]	*per Residential Unit*	*per Residential Unit*
Single Family Residential Parcels	$48.00	$56.38
Condominium/Townhouse Parcels	$48.00	$56.38
Duplex/Half-plex/Tri-plex Residential Parcels	$48.00	$56.38
Multi-Family Residential Parcels	$28.00	$32.88
Mixed Use Parcels	$28.00	$32.88
Mobile Home Park Parcels	$28.00	$32.88
Other Uses		
Non-Residential Use Parcels [4]	*Tax-Exempt*	*Tax-Exempt*
Undeveloped Parcels [5]	*Tax-Exempt*	*Tax-Exempt*
Public Parcels	*Tax-Exempt*	*Tax-Exempt*

"attachment_1"

[1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.

[2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.

[3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.

[4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.

[5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.

EXHIBIT D

HEARING REPORT

City of Sacramento
Neighborhood Park Maintenance CFD No. 2002-02
Annexation #19

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I. INTRODUCTION

Background

The City has a park service level goal of 2.5 acres of neighborhood parks and 2.5 acres of community parks for every 1,000 residents. In the past year the City has added 3.9 acres of parkland at six sites and developed or renovated 19 parks (three of which are new parks, adding 8.6 new park acres. Population growth projections indicate that over the next 15 years, the City will grow from 483,195 to 527,990 people, requiring the addition of 223 acres of parkland in the form of neighborhood and community parks.

Other than an existing Citywide Landscaping and Lighting District, which covers approximately 17 percent of total citywide park maintenance costs, there are no City funds available to fund maintenance for the additional park acres.

On June 25, 2002, the City of Sacramento approved formation of a Community Facilities District that will fund, in part, the maintenance of neighborhood park acres. Only new development within the City of Sacramento will participate in the Community Facilities District.

The District was initially formed with the Elder Creek development project in the south area on June 25, 2002. Previously annexed territories have added approximately 14,082 single family residences and 8,249 multi-family residences to the CFD. These residential units are spread over various development projects within the City. Annexation #19 will add approximately 2 single family units from the following development project:

- Parcel map of 717 44th Street.

Exhibit C shows the existing areas of Neighborhood Park Maintenance CFD No. 2002-02 (the "CFD") and **Exhibit D** shows the proposed boundaries of Annexation #19.

As new residential development continues to occur within City, these projects will also be required to annex into the CFD. Only residential land uses will be included in the CFD.

PURPOSE OF THE ANALYSIS

The purpose of this report is to present a discussion of the City of Sacramento CFD No. 2002-02 that will be used to fund the maintenance of neighborhood parks that will be needed to serve new development within the City.

This report serves as the Hearing Report required by the Mello-Roos Act. It discusses the public services and facilities to be funded, the structure of the CFD, and the Maximum Annual Special Taxes.

ORGANIZATION OF THE REPORT

Chapter II describes the annual maintenance costs and determination of the maximum annual special tax. **Chapter III** describes the structure of the proposed CFD and the Rate and Method of Apportionment of Special Tax ("Special Tax Formula").

Four exhibits are attached to this report. **Exhibit A** is the Rate and Method of Apportionment (the "Tax Formula"). **Exhibit B** is the list of authorized services to be funded by the CFD. **Exhibit C** provides the existing areas in CFD 2002-02. **Exhibit D** provides the boundary map for Annexation #19.

II. ANNUAL MAINTENANCE COSTS AND MAXIMUM ANNUAL SPECIAL TAX

The CFD is being formed to fund park maintenance for neighborhood parks. The special tax will be levied on new residential development as development projects annex into the District. Only new residential development will be included in the CFD.

Between 2000 and 2005, the City added an estimated 39,732 people as shown in **Figure 1** below. Between 2005 and 2025, the population is expected to increase by an additional 81,240 people. Based on a City service level goal of 5 acres per 1,000 population for neighborhood and community parks, this would require development of 406 additional park acres. Of this standard, 2.5 acres are allocated to neighborhood parks. Therefore, an estimated 203 neighborhood park acres will be added by 2025.

Figure 1
City of Sacramento
Population Projections - 2000 to 2025

Planning Area	2000 [1]	2001 [1]	2005 [2]	2010 [2]	2025 [3]	Increase 2000-2025	Percent of Total Increase
Central City	34,999	35,345	48,613	66,198	51,894	16,895	14.0%
Land Park	34,597	34,939	38,245	38,496	35,875	1,278	1.1%
Pocket	47,621	48,092	49,875	49,289	49,671	2,050	1.7%
South Sacramento	69,703	70,392			83,722	14,019	11.6%
South Area			75,788	79,707			
East Broadway	45,993	46,448			47,615	1,622	1.3%
Fruitridge Broadway [4]			59,358	61,128			
East Sacramento	33,782	34,116	37,600	38,093	34,682	900	0.7%
Arden Arcade	11,397	11,509	15,310	16,179	12,165	768	0.6%
North Sacramento	51,248	51,755	47,648	48,971	60,330	9,082	7.5%
South Natomas	36,632	36,994	39,905	40,171	40,703	4,071	3.4%
North Natomas	5,698	5,755	34,408	44,963	63,340	57,642	47.6%
Airport/Meadowview [4]	35,330	35,679			48,083	12,753	10.5%
Total	**407,018**	**411,042**	**446,750**	**483,195**	**527,990**	**121,080**	**100.0%**

"population"

Source: City of Sacramento, Population and Housing Data, June 1999 adjusted by EPS, 2002.

[1] For the years 2000 and 2001, population for each individual planning area is projected as a pro rata amount. These projections are based on 1998 plan area population compared to 1998 total population. Total population for the year 2000 is based on actual 2000 Census data. All other population data is projected.
[2] For 2005, 2010 and 2025 figures are from City of Sacramento General Plan 2030
[3] For 2025 figures are from October 2008 Housing Element, adopted prior to reconfiguration of community planning areas

[4] Adoption of the General Plan 2030 reconfigured community planning areas from eleven to ten with a portion of Airport Meadowview merging with South Sacramento(renamed South Area) and East Broadway being renamed Fruitridge Broadway and absorbing the remainder of Airport Meadowview

Other than an existing Lighting and Landscaping District, which covers only a small portion of park maintenance costs, there are no City funds earmarked to fund maintenance for the additional park acres.

Therefore, the CFD is being proposed to fund approximately 75 percent of the cost of maintaining neighborhood parks serving new development. The remaining cost is assumed to be covered by the existing Citywide Landscaping and Lighting District or other funding sources to be determined.

Of the 5.0 park acre service level goal per 1,000 population, 2.5 acres are to be designated as neighborhood parks and the remaining 2.5 acres are to be designated as community. The CFD will fund a portion of the maintenance costs for neighborhood parks, but no similar funding source has been identified for community parks at this time.

PARK MAINTENANCE COSTS AND COST ALLOCATION

Based on a survey of park maintenance costs funded through CFDs in jurisdictions within the Sacramento region, the cost to maintain a neighborhood park acre ranged from $7,000 to $9,500. In the City of Sacramento the cost to maintain a park was $7,500 per acre in 1984 (excluding water and electric costs), which would be approximately $12,000 in 2002 dollars. However, actual expenditures in 2000 averaged $4,800 per acre for park maintenance in the City (excluding water and electric costs).

Expenditures have decreased in large part because the City of Sacramento is expending approximately the same amount of funding over a larger pool of parks (since 1984, park acreage increased by 311 acres but the number of full time employee equivalents has remained static over the same time period.) As a result, the City has had to reduce park maintenance operations so that only core maintenance tasks are performed. Core responsibilities include mowing, irrigation, "policing", and waste pick-up and removal. Policing includes observing the park for safety hazards, litter, vandalism, and taking appropriate action.

Some cost savings have been achieved over the years and this does account for some of the reduction in the average maintenance costs between 1984 and 2001. However, it is estimated that the average cost to maintain parks is closer to $8,000 per acre at a reasonable land comparison, rather than the budgeted $4,800 per acre actually, particularly when water and electricity costs are factored in as well as maintenance of bikeways and open space areas. Therefore, the cost estimate used for estimating costs relative to CFD 2002-02 was $8,000 per acre.

Of the $8,000 per acre, 75 percent, or $6,000, will be funded by special tax revenues. The remaining 25 percent in maintenance costs will in part be funded through the Citywide Landscaping and Lighting District (which contributes approximately 17 percent to the park's maintenance budget citywide) and other sources of funding, yet to be identified.

COST ALLOCATION

The cost allocation is computed on a per-persons-served basis. As new development occurs in the City, it will be required to add 5 acres of park for every 1,000 persons added per City Council policy. Of this amount, 2.5 acres will be dedicated for neighborhood parks. Therefore, for every new resident, 0.0025 neighborhood park acres should be added within the City.

As shown in **Figure** 2, based on an allocated maintenance cost of $6,000 per acre and a requirement of 0.0025 acres of neighborhood park per person, the cost to maintain a neighborhood park is estimated at $15.00 per person per year.

Figure 2
City of Sacramento
Neighborhood Park Maintenance CFD No. 2002-02
Estimated Maximum Special Tax per Single Family Unit

Neighborhood Parks		
Estimated Maintenance Cost Per Acre:	$8,000	
Maint. Cost Per Acre Funded by CFD:	$6,000	
LOS Requirement:	2.50	Acres per 1,000 Population
LOS Requirement per Person:	0.0025	Acres per Person
Maint. Cost per Person:	$15.00	
People Per Household:	2.98	Per Single Family Unit
Maintenance Cost per Single Family Unit:	**$44.70**	

According to the Quimby Ordinance, there are approximately 2.98 people per unit for single family land uses. The maintenance cost per person is multiplied by the people per household factor to determine the maintenance cost on a per unit basis. The cost per single family unit is estimated at $44.70 per year.

MAXIMUM ANNUAL SPECIAL TAX

The CFD's annual maintenance and services costs will be funded through the collection of special taxes levied against the property within the CFD. Special taxes will be collected from each unit based on the residential land uses within the District. The maximum annual cost of CFD services funded by special taxes was calculated assuming direct service costs, on a per-persons-served basis, and a City administrative expense. **Figure 3** shows the calculation of the maximum annual special tax by residential unit type. The City administrative cost represents 7 percent of the estimated annual maintenance cost per residential unit.

The maximum annual special tax revenue generated in any given year will be a function of the number of residential units included in the District. The District currently has approximately 14,082 single family units and 8,249 multi-family units to the CFD. Annexation # 19 will add approximately two single family units to the District. As other development projects within the City are approved, they will be required to annex into the CFD.

Figure 3
City of Sacramento
Neighborhood Park Maintenance CFD No. 2002-02
Estimated Maximum Special Tax per Residential Unit Type

Land Use	Persons per Unit	Cost per Resident	Cost per Unit	Admin. Cost 7%	Estimated Max. Annual Special Tax per Unit (*rounded*)
Single-Family Residential Unit	2.98	$15.00	$44.70	$3.13	$48.00
Condominium/Townhouse Units	2.98	$15.00	$44.70	$3.13	$48.00
Duplex/Half-plex/Tri-plex Unit [1]	2.98	$15.00	$44.70	$3.13	$48.00
Multi-Family Residential Unit	1.76	$15.00	$26.40	$1.85	$28.00
Mobile Home Unit	1.76	$15.00	$26.40	$1.85	$28.00
Other	1.76	$15.00	$26.40	$1.85	$28.00

"est_tax_per_unit"

[1] For purposes of CFD No. 2002-02 and as directed by City Council, Duplex, Half-plex, and Tri-plex housing units were assumed to have the same usage factor as Single-Family residential units.

The Maximum Annual Special Tax will be increased annually by the Tax Escalation Factor, which will be based upon the Consumer Price Index (CPI) not to exceed 4 percent annually.

III. STRUCTURE OF THE PROPOSED CFD

DESCRIPTION OF THE COMMUNITY FACILITIES DISTRICT

Special taxes within the CFD will be levied according to the Rate and Method of Apportionment of Special Tax (the "Tax Formula"). The attached exhibits contain the formation documents for CFD No. 2002-02. **Exhibit A** contains the Tax Formula and **Exhibit B** is the list of authorized services to be funded by CFD No. 2002-02. The purpose of CFD No. 2002-02 is to provide funding for the annual neighborhood park maintenance costs as authorized by the CFD.

CFD BOUNDARIES

Exhibit C shows the proposed boundary maps for Annexation 19 of the CFD. As other new development projects move through the planning process, they will be required to annex into the CFD and the boundary map will be adjusted accordingly.

ANNUAL COSTS TO BE FUNDED BY THE CFD

Annual neighborhood maintenance costs are estimated to be approximately $8,000 per acre; however, the costs included in the CFD are only $6,000 per acre. Revenue generated from the CFD is only one source of funding targeted at neighborhood park maintenance; other sources of funding include the Citywide Landscaping and Lighting District and the City's General Fund revenues to the extent available.

Because annual maintenance costs are projected to exceed revenues generated by the CFD, the special tax levied on CFD parcels will be the maximum annual special tax. The maximum annual special tax will be adjusted annually by CPI (not to exceed 4 percent in any given year) to account for increases in park maintenance costs.

DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The City shall prepare a list of parcels subject to the Special Tax using the records of the City of Sacramento and the County Assessor. The City will tax all residential parcels within the CFD except those that are declared tax-exempt. Taxable parcels that are acquired by a public agency after the CFD is formed will be re-classified as tax-exempt provided it is determined by the City, in the exercise of its sole discretion, that it is no longer used for residential purposes.

TERMINATION OF THE SPECIAL TAX

The special tax will be levied and collected in perpetuity.

MAXIMUM ANNUAL SPECIAL TAX

Figure 4 shows the maximum annual special tax rate per type of residential unit in the Base Year (FY 2002-03). The maximum annual special tax will be assigned to each taxable parcel consistent with the provisions in Section 4 of the Tax Formula. The maximum annual special tax will escalate annually by CPI, not to exceed 4 percent in any given year, to cover actual or anticipated increases in the annual costs.

SETTING THE ANNUAL SPECIAL TAX RATE

The City shall assign the maximum annual special tax per taxable parcel based on **Attachment 1** and Section 4 of the Tax Formula as adjusted annually by the Tax Escalation Factor.

Once completed, the City will prepare the Tax Collection Schedule for each Parcel and send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the following Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor for such inclusion.

PREPAYMENT OF SPECIAL TAX OBLIGATION

Prepayment of special taxes is not permitted.

MANNER OF COLLECTION

The special tax will be collected in the same manner and at the same time as *ad valorem* property taxes.

Figure 4
City of Sacramento CFD No. 2002-02
(Neighborhood Park Maintenance)
Maximum Annual Special Tax Rates - Base Fiscal Year [1]

Tax Category	Base Year 2002-2003 Maximum Annual Special Tax Rate [1] [2]
Developed Parcels [3]	*per Residential Unit*
Single Family Residential Parcels	$48.00
Condominium/Townhouse Parcels	$48.00
Duplex/Half-plex/Tri-plex Residential Parcels	$48.00
Multi-Family Residential Parcels	$28.00
Mixed Use Parcels	$28.00
Mobile Home Park Parcels	$28.00
Other Uses	
Non-Residential Use Parcels [4]	*Tax-Exempt*
Undeveloped Parcels [5]	*Tax-Exempt*
Public Parcels	*Tax-Exempt*

"attachment_1"

[1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.
[2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.
[3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.
[4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.
[5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.

Exhibits:

Exhibit A: Rate and Method of Apportionment of Special Tax

Exhibit B: List of Authorized Services

Exhibit C: Existing Area Map

Exhibit D: Proposed Boundary Map

Exhibit A

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

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 (the "Act") applicable to the land in Neighborhood Park Maintenance Community Facilities District No. 2002-02 (the "CFD") of the City of Sacramento (the "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.

"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 Services 2) Administrative Expenses; and 3) any amounts needed to cure actual or estimated delinquencies in Special Taxes for the current or previous Fiscal Year.

"Assessor" means the Assessor of the County of Sacramento.

"Authorized Services" mean those services authorized for funding under the CFD, as listed in the resolution forming the CFD.

"Base Fiscal Year" means the Fiscal Year beginning July 1, 2002 and ending June 30, 2003.

"CFD" means the Neighborhood Park Maintenance Community Facilities District No. 2002-02 of the City of Sacramento, California.

"City" means City of Sacramento, California.

"Condominium/Townhouse Residential Parcel" means a Parcel created by a subdivision map, building permit, or action of the County Assessor, that creates individual condominium or townhouse Parcels. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units created by subdivision map or building permit for each Parcel.

"Council" means the City Council of the City of Sacramento acting for the CFD under the Act.

"County" means the County of Sacramento, California.

"Developed Parcel" means a Parcel that has a recorded final subdivision map or has been issued a building permit or special use permit for the land uses stated below:

Land Use	**Developed Parcel Trigger**
Single Family Residential Parcel(s)	-Final Subdivision Map
Condominium/Townhouse Residential Parcel(s)	-Final Subdivision Map
Duplex/Half-plex/Tri-plex Residential Parcel(s)	-Building Permit
Multi-Family Residential Parcel(s)	-Building Permit
Mobile Home Park Parcel(s)	-Special Use Permit
Mixed Use Parcel(s)	-Building Permit

"Duplex/Tri-plex Residential Parcel" means a Parcel with a building permit for a duplex or a tri-plex residential use. The number of Residential Units assigned to a Duplex/Tri-plex Residential Parcel is two for a duplex residential structure and three for a tri-plex residential structure.

"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 Parcel calculated by multiplying the Maximum Annual Special Tax Rate times the Residential Units assigned to each Developed 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.

"Mixed Use Parcel" means a Parcel with a building permit for a mix of uses, which includes residential uses. The number of Residential Units assigned to a Mixed Use Parcel is determined at building permit issuance for the original structure, or by subsequent building permits issued for further tenant improvements.

"Mobile Home Park Parcel" means a Parcel with a special use permit for a mobile home park. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of spaces available for the placement of mobile homes.

"Multi-Family Residential Parcel" means a Parcel with a building permit for multi-family residential use. The number of Residential Units assigned to a Multi-Family Residential Parcel is determined at building permit issuance.

"Non-Residential Use Parcels" means Parcels designated for commercial, industrial, office, or other non-residential uses. Parcels with uses other than residential uses are Tax-Exempt.

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

"Public Parcel" means, except as otherwise provided herein, any Parcel, that is publicly owned, not used for residential purposes, and normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, 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. Any such Parcel shall be a Tax-Exempt Parcel.

"Residential Unit(s)" means the number of taxable residential dwelling units assigned to a Parcel based on its Developed Parcel tax category assignment.

"Single Family Residential Parcel" means a single family residential lot created by the recordation of a final subdivision map, which has a building permit issued for a single family residential dwelling. A Single Family Residential Parcel is assigned one Residential Unit.

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

"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 not a Tax-Exempt 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% in any given year.

"Tax-Exempt Parcel" means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in **Section** 4, below), (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.

"Undeveloped Parcel" means a Parcel that is not a Developed Parcel or a Non-Residential Use Parcel.

3. Duration of the Special Tax

Parcels in the CFD will remain subject to the service tax 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 Secured Tax Roll as of January 1, and other City development approval records, the City shall classify each Parcel as a Tax-Exempt Parcel or Taxable Parcel. Only Taxable Parcels are subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely correct any errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

B. Assignment of Maximum Annual Special Tax.

By August 1 of each Fiscal Year, using the Definitions from **Section 2** and the Maximum Annual Special Tax Rates from **Attachment** 1, the Finance Director shall assign the Maximum Annual Special Taxes to Parcels as follows:

1) **Developed Parcels:** Parcels shall be assigned a Maximum Annual Special Tax using the following steps. The Maximum Annual Special Tax Rate is increased by the Tax Escalation Factor in each Fiscal Year after the Base Fiscal Year.

   a. **Single Family Residential Parcel**s. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Single Family Residential Parcels by the number of Residential Units assigned to the Parcel.

   b. **Duplex/Half-Plex/Tri-plex Residential Parcel**s. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Duplex/Half-Plex/Tri-plex Residential Parcels by the number of Residential Units assigned to the Parcel.

   c. **Multi-Family Residential Parcel**s. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Multi-Family Residential Parcels by the number of Residential Units assigned to the Parcel.

   d. **Condominium/Townhouse Parcel**s. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.

   e. **Mixed Use Parcels.** The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel.

   f. **Mobile Home Park Parcel**s. The Maximum Annual Special Tax is calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.

2) **Annexation Parcels:** The City will require the periodic annexation of Parcels to the CFD. When Parcels are annexed to the CFD, the City will first determine if they are Taxable or Tax-Exempt, using the Definitions in **Section** 2. For Developed Parcels, the City will assign the number of Residential Units for each Parcel based on Assessor Parcel records, building permit or special use permit records, recorded final subdivision map, or other relavent information obtained

by the City. The City then shall assign a Maximum Annual Special Tax Rate to Developed Parcels using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1)**.

3) **Conversion of a Tax-Exempt Parcel to a Taxable Parcel:** If a Public Parcel is not needed for public use and is converted to private residential use, it shall become subject to the Special Tax. A Maximum Annual Special Tax Rate will be assigned using the Definitions in **Section 2** and **Attachment 1** (applying the Tax Escalation Factor as permitted) and calculate the Maximum Annual Special Tax following the steps in **Section 4.B(1).**

4) **Taxable Parcels Acquired by a Public Agency:** A Taxable Parcel that is acquired by a public agency after the CFD is formed will be re-classified as Tax-Exempt provided it is determined by the City in the exercise of its sole discretion, that it is no longer used for residential purposes.

5. Calculating Annual Special Taxes

The City shall assign the Maximum Annual Special Tax per Taxable Parcel based on **Attachment 1** as adjusted annually by the Tax Escalation Factor.

The City shall 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 that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the County 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 timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

6. Records Maintained for the CFD

As development takes place within the CFD, the City will maintain a file containing the following information regarding each Parcel:

- The current Parcel Number;
- Whether a final subdivision map has been recorded or whether a building permit or special use permit for residential use has been issued; and
- The number of residential units assigned to that Parcel.

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

7. Appeals and Interpretation Procedure

Any taxpayer may contest the levy of the Special Tax by filing a written notice of appeal, setting forth with specificity the grounds for appeal, with the City Manager. Any such notice must be filed within thirty (30) days following the formation of the CFD, or annexation of the property that is the subject of the appeal to the CFD; and failure to do so within the time period specified herein constitutes a bar to any such appeal. Grounds for appeal are limited to the following: (i) clerical errors in assigning an amount of tax to a parcel and (ii) an error in defining the use of a parcel or its classification. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant.

If the findings of the City Manager verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Council, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the City Manager denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) days of the mailing of notification of the City Manager's decision; and failure to do so within the time period specified herein constitutes a bar to such an appeal. The Council may hear the appeal, or refer it to a hearing officer pursuant to Chapter 1.24 of the Sacramento City Code. The hearing on the appeal shall be conducted not more than thirty (30) days following the filing of the appeal of the City Manager's determination. The failure of the Council or the appointed hearing officer to timely hear the appeal, or to render a decision within thirty (30) days following the conclusion of the hearing thereon, shall constitute a denial of the appeal. The determination of the Council or hearing officer on the appeal shall be final for all purposes. The filing of a written notice contesting the levy of the Special Tax or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

Attachment 1
City of Sacramento CFD No. 2002-02
(Neighborhood Park Maintenance)
Maximum Annual Special Tax Rates - Base Fiscal Year [1]

Updated November 03, 2010 **Tax Category**	**Maximum Annual Special Tax Rate [2]** **Base Year [1]** **2002-2003**	 **Current Year** **2010-2011**
Developed Parcels [3]	*per Residential Unit*	*per Residential Unit*
Single Family Residential Parcels	$48.00	$56.38
Condominium/Townhouse Parcels	$48.00	$56.38
Duplex/Half-plex/Tri-plex Residential Parcels	$48.00	$56.38
Multi-Family Residential Parcels	$28.00	$32.88
Mixed Use Parcels	$28.00	$32.88
Mobile Home Park Parcels	$28.00	$32.88
Other Uses		
Non-Residential Use Parcels [4]	*Tax-Exempt*	*Tax-Exempt*
Undeveloped Parcels [5]	*Tax-Exempt*	*Tax-Exempt*
Public Parcels	*Tax-Exempt*	*Tax-Exempt*

"attachment_1"

[1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.
[2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.
[3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.
[4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.
[5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.

Exhibit B

City of Sacramento, California
Neighborhood Park Maintenance
Community Facilities District No. 2002-02

LIST OF AUTHORIZED SERVICES

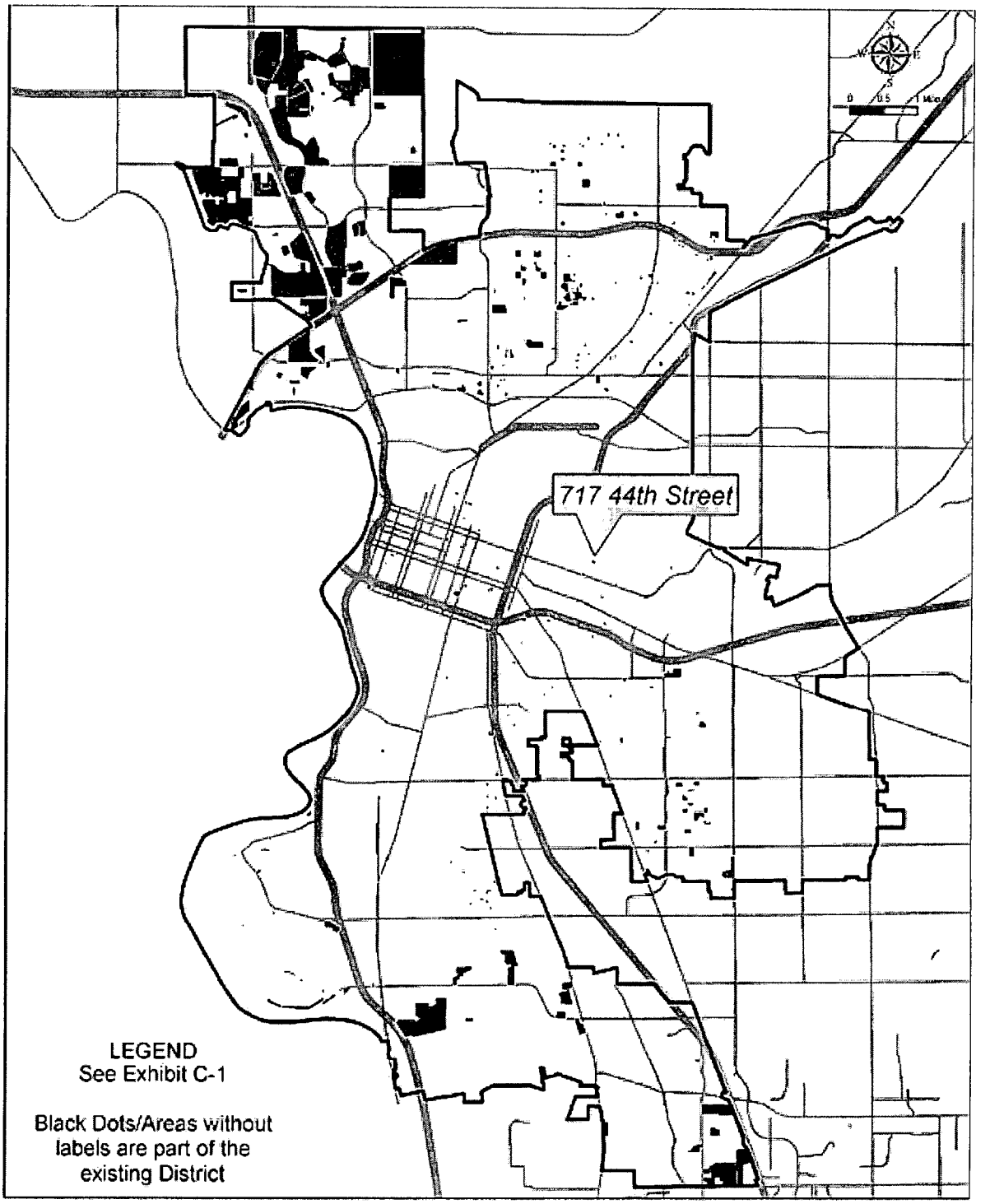
The authorized services include those set forth below in addition to the costs associated with collecting and administering the special taxes, and annually administering the District. The special taxes may be levied to pay for any authorized services or to accumulate funds for that purpose. The primary function of the CFD is to fund the maintenance of neighborhood parks in the City of Sacramento. The CFD's authorized services include the following:

1. The maintenance of landscaping, recreation facilities, irrigation facilities, lighting, necessary maintenance equipment, and other appurtenances and improvements within neighborhood parks (including those areas designated as neighborhood serving in conjunctive use park land within drainage detention basins, community, parks, regional parks and parkway systems.)

2. CFD formation and annual administration of the District.

3. Other miscellaneous services related to items 1 or 2, including planning, engineering, legal, elections, and administration.

Exhibit C



Area Map

EXHIBIT C-1

Neighborhood Park Maintenance CFD No. 2002-02

Area Map Legend

Existing Boundaries

Elder Creek Park #2, Rock Creek & Glen Elder # 8 & 9, 6900 Power Inn Rd., Power Inn Rd./50th Avenue, Calif. Traditions Apts. & Natomas Crossing II, Carriage Lane, Natomas Field & Strawberry Field, Cambay West, Creekside, N. Natomas Estates, The Meadows, Heritage, Natomas Creek & Northborough II, The Hamptons, Natomas Park Common, Hampton Villages, JMA North Natomas Villages, Regency Park, Parkview & Market West Parcel Map, Riverdale North, Natomas Crossing 20, Machado Property, Sonora Springs, East Land Park Village, Vasquez lot split & 2732 Wah Ave. Parcel Map, Fernandez Parcel Map, 2805 Wah Ave., 2501 Yreka Ave., Regency Place #5, Azuza St. Parcel Map, Morell Estates & 321 Jefferson Ave., Peralta Estates, Northview, Village Apts., 2399 American Ave., 441 Harding Ave., Garden Villas Condominiums, 220 Main Ave. Parcel Map, & 4416 Austin Street, 4540 Austin Street, 250 Main Ave., Del Paso Nuevo #3, 548 Grand Ave., 817 Evans St. & Vitally Estates, 231 Morey Ave., 3541Taylor St., Nanuk Estates, 52 Morrison Ave., Morrison Point Unit 2, 3701 Norwood Ave., 700 Hayes Ave., 3408 Taylor St., 645 Ford Road, Silver Eagle Place, Bellview Estates, 71st St. Estates, 66th St., Lemon Blossom Estates & Country Lane Estates & Lemon Acres, Belleview Estates, Fruitridge & 65th Expressway, 5751 71st St., 7440 Lemon Hill Avenue, Terry Parcel Map, 7648 Northland Dr., Islands at Riverlake Reflections at Rush River & Still Breeze Dr. (Yeh & Lai Parcel Map 7680 Marina Cove Dr., Alma Vista/Pocket PM, Lake Front Dr., Laguna Vista, Laguna Vega, Shasta Est., Sheldon Whitehouse & College Square, Wolf Ranch Condominiums, North Laguna Pointe, Sheldon Farms, 4901 T Street & 52nd & J St., 1620 52nd St., Dayton St., Astoria Place & Astoria Place Apts., 1812 North Ave., 3913 Mahogany St., 3941& 3945 Mahoghany Street, Garden Oaks & 241 Haggin Ave. & 240 Haggin Ave, Johnston Park, 440 Bowman Ave., 783, 767 & 795 Shoreside Dr., & 6490 Grangers Dairy & Del Ponte Parcel Map (Riverside Blvd.), Villa Bignasco, NR Homes (El Macero Way) & Sycamore Terrace Apts., 445 Spinnaker Way, Meadowview Estates, Beth Estates, Steamboat Bend & Meadowview Estates North, 24th St./ Laramore Way, Buena Park Subdivision, 29th Street & 65th Avenue & Buena Park, Fitton Parcel Map (Craigmont St.), Rosalind & Marysville, 1638 Rosalind, 1429 Nogales St., Catskill Way Parcel Map, Jefferson Commons & 3913 - 73rd Street, Lemon Hill & 6129 48th Ave., 6295 63rd St., Sunmeadow Retirement Community, Brookfield Meadows Unit 2, Liberty Lane, Villa Terassa, 309 Pinedale Ave. & 436 Exchange, 486 Pinedale Ave., 4837 Sully St., Fontaine Estates, 5100 Ada Ln. & 1113 Claire Ave., Mulder Estates, Alt Vista Meadows, 5145 Rio Linda Blvd., 5045 Dry Creek Rd., 700 Pinedale Ave., Glenrose Ave. & Ashley Oaks Haven, Frienza Ct., 2628 Beaumont St., 1081 Glenrose Ave., 2890 Taft St., 2623 Altos Ave., 2300 Thompson Way, 2404 and 2408 51st Ave., 3423 40th St., 4th Ave. Lofts, 2201 6th St., Village at Washington Park, 14th & C, 2020 H St., 3663 24th Street, Riverbend, Treasure Homes, West El Camino Condominiums, 2608 R St., 1416 19th St., Monier-R Street, 2870 34th Ave., 2851 32nd Avenue, 5685 21st St., 5200 20th Ave., 5401 10th Ave., Camellia/Sandburg Parcel Map, Socap Lofts, 2200 5th St., 4116 36th Street, 3400 12th Ave., Lot 4 Temple Ave., 16th Ave. & Temple Ave., 3908 Sumac Lane, 4414 Franklin Blvd., 5001 Karbet Way, 1100 Derick Way, 3641 Folsom Blvd., Westlake Parcel 31, 4305 Dry Creek Road, 4251 Dry Creek Road and 4233 May Street, Wickford Square, Somerset, 470 Jessie Avenue Condos, 2870 38th Avenue, 3491 Elvas Avenue, 2632 American Avenue, 3019 & 3021 I Street, 501 Rimmer Avenue, 3101 35th Avenue, 2101 V Street, 2031 S Street Condos, 4560 67th Street, 1306 G Street Condos, 551 Cleveland Avenue, 2690 Hawthorn Street, 2769 Wah Avenue, 3616 37th Street, 682 Plaza Avenue, 5782 Broadway, 2254 North Avenue, 360 Cleveland Avenue, 2310 Q Street, 3821 T Street, 2723 & 2733 Altos Avenue, L Street Lofts, Whiskey Hill Lofts, Beth Estates Unit No. 2, Brown Phillips Court., Northview Village,

Natomas Central, Westwood Final Map, Terraces at Commerce Station, Westlake Village Greens Phase 1, Del Paso Nuevo, Del Paso Nuevo Unit 4, Sheldon 20, Cameron 5, Hamptons Village 6, Schumacher Property Phase 8, Ripley Manor, Hampton Station, Natomas Place, River Oaks Phase 1, Sutter Townhomes, Old Town Lofts, 1416 Wentworth, 937 Bell Ave., Creekside Village, 3909 Natoma Way, 3339 25th Ave., 2870 37th Ave., 1419 F St., 1559 Sonoma Ave., 3043 Marshall Way, 321 Haggin Ave., 1231 48th St., Congress Place, 2168 Verano St., Lemon Hill Vista Apartments, 143 Fern Court, 7041 Carnation Ave., 330 Haggin Ave., 3301 63rd St., 2716 Albatross, 4817 Mascot Ave., 1403 8th Ave., 1017 Clair Ave., Zvarich, Young Court North Estates, Santa Anna Estates, Randle Heights, Welsh, Ascension Square, Riverside Terrace II,Kevin Estates, Parkebridge, Evergreen, Elmhurst Terrace, Hamptons Village 8, Natomas Crossing Area 3 Phase 2, 5100 Coppersmith Avenue, Rose Garden, 260 Morey Avenue, Twin Oaks Estates, Reiner Way Extension, 1737 Kathleen Avenue, 440 Carroll Avenue, 428 S Street, 1912 6th Street, 1415 S Street, 15th & L Condominiums, Dyer Flats, 401 Broadway, the Brownstones, 3528 Y Street, 3110 29th Street, 5901 71st Street, 2537 Wah Avenue, 2740 57th Street, and Fowler Estates.

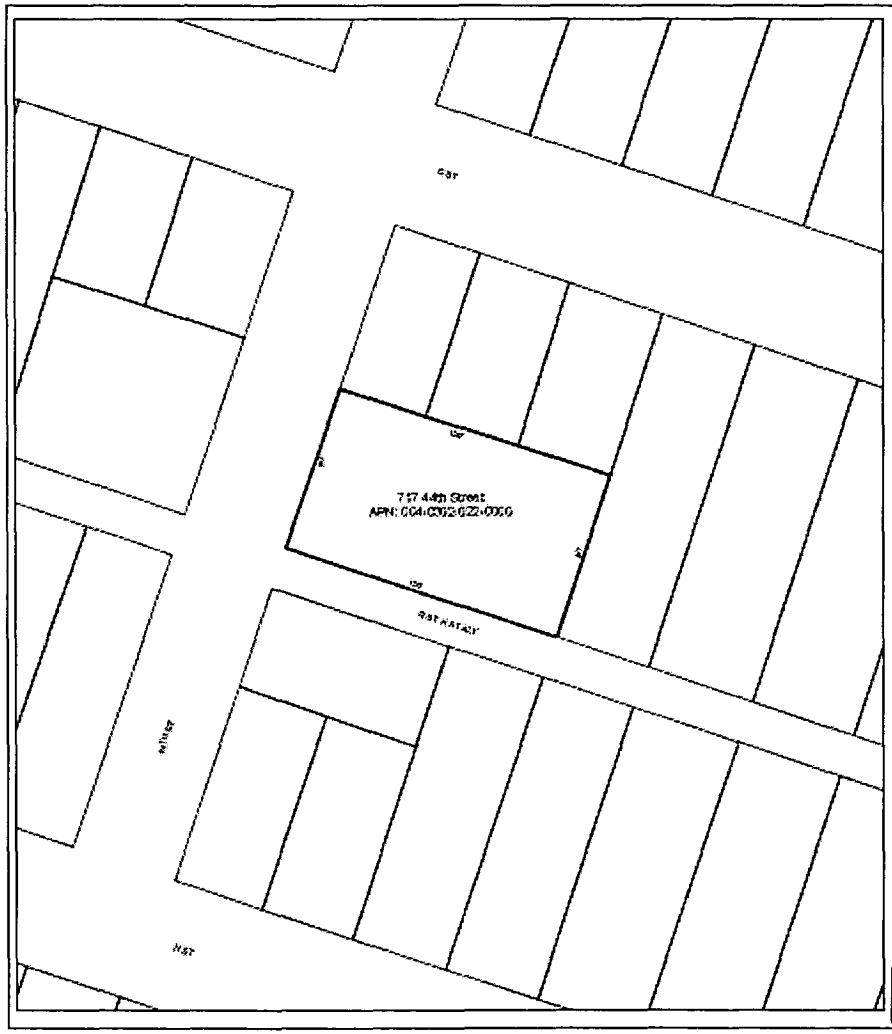
Proposed Annex Boundaries

A. 717 44th Street

The Boundary map is on following page as Exhibit D.

BOUNDARY MAP
CITY OF SACRAMENTO
NEIGHBORHOOD PARK MAINTENANCE
COMMUNITY FACILITIES DISTRICT NO. 2002-02
ANNEXATION NO.19
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

SHEET 1 OF 1



CLERK'S MAP FILING STATEMENT:

FILED IN THE OFFICE OF THE CLERK OF CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2010

_____
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

CLERK'S CERTIFICATE:

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARY MAP, CITY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT NO. 2002-02 ANNEXATION NO. 19, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2010 BY ITS RESOLUTION NO. _____

_____
CITY CLERK,
CITY OF SACRAMENTO, CALIFORNIA

COUNTY RECORDER'S FILING STATEMENT:

FILED THIS _____ DAY OF _____, 2010 AT THE HOUR OF _____ O'CLOCK __ M., IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
OF THE COUNTY OF SACRAMENTO, CALIFORNIA

BY: _____
DEPUTY

DOCUMENT NO. _____

Boundary line
NPD Neighborhood Park District

NORTH

G.I.S.
City of Sacramento
Department of Finance

Exhibit D