

ORDINANCE NO. 2007-013

Adopted by the Sacramento City Council

February 27, 2007

LEVYING A SPECIAL TAX FOR FISCAL YEAR 2007-2008 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO NATOMAS CENTRAL COMMUNITY FACILITIES DISTRICT NO. 2006-02 CITY OF SACRAMENTO, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

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

- SECTION 1.** Pursuant to Government Code Sections 53316 and 53340, and Council Resolution No. 2007-087 (the "Resolution Declaring Election Results"), adopted February 13, 2007, and in accordance with the Rate and Method of Apportionment of Special Tax as set forth in Resolution No. 2007-056 (the "Resolution of Formation"), adopted January 30, 2007, establishing the Natomas Central Community Facilities District No. 2006-02, City of Sacramento, County of Sacramento, State of California (the "Community Facilities District"), a special tax is hereby levied on all taxable parcels within the Community Facilities District for the 2007-2008 fiscal year and for all subsequent fiscal years in the amount of the maximum tax authorized under the Resolution of Formation until collection of the Special Tax by the Council ceases and a Notice of Cessation of Special Tax is recorded in accordance with Section 53330.5 of the Act, provided that this amount may in any fiscal year be levied at a lesser amount by resolution of the Council.
- SECTION 2.** The Manager of the Public Improvement Finance Division of the City (the "Manager"), 915 "I" Street, City Hall, Third Floor, Sacramento, CA 95814, telephone (916) 808-8788, is authorized and directed, with the aid of the appropriate officers and agents of the City, to determine each year, without further action of the Council, the appropriate amount of the Special Tax (pursuant to, and as that term is defined in, the Resolution of Formation) to be levied, to prepare the annual Special Tax roll in accordance with the Resolution of Formation, and to present the roll to the Council for consideration.
- SECTION 3.** Upon approval by the Council, whether as submitted or as modified by the Council, the Manager is authorized and directed, without further action of the Council, to provide all necessary and appropriate information to the Sacramento County Auditor in proper form, and in proper time, necessary to effect the correct and timely billing and collection of the Special Tax on the secured property tax roll of the County; provided, that as stated in the Resolution of Formation and in Section 53340 of the California Government Code, the Council has reserved the right to utilize any method of collecting the Special Tax which it shall, from time to time, determine to be in the best

interests of the City, including but not limited to, direct billing by the City to the property owners, supplemental billing and judicial foreclosure, all or any of which the Council may implement in its discretion by resolution.

SECTION 4. The appropriate officers and agents of the City are authorized to make adjustments to the Special Tax roll prior to the final posting of the Special Taxes to the County tax roll each fiscal year, as may be necessary to achieve a correct match of the Special Tax levy with the assessor's parcel numbers finally utilized by the County in sending out property tax bills.

SECTION 5. The City agrees that, in the event the Special Tax is collected on the secured tax roll of the County, the County may deduct its reasonable and agreed charges for collecting the Special Tax from the amounts collected, prior to remitting the Special Tax collections to the City.

SECTION 6. Taxpayers claiming that the amount of the Special Tax on their property is not correct are referred to Section J of the Rate and Method of Apportionment of the Special Tax contained in the Resolution of Formation for the proper claims procedure.

SECTION 7. If for any cause any portion of this Ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel by a court of competent jurisdiction, the balance of this Ordinance, and the application of the Special Tax to all other parcels, shall not be affected.

SECTION 8. This ordinance shall take effect and be in force immediately as a tax measure; and before the expiration of fifteen (15) days after its passage the same shall be published, with the names of the members voting for and against the same, at least once in a newspaper of general circulation published and circulated in the area of the Community Facilities District.

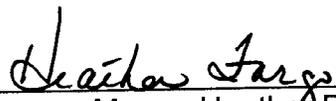
Adopted by the City of Sacramento City Council on February 27, 2007 by the following vote:

Ayes: Councilmembers, Cohn, Fong, Hammond, McCarty, Pannell, Sheedy, Tretheway, Waters, and Mayor Fargo.

Noes: None.

Abstain: None.

Absent: None.



Mayor, Heather Fargo

Attest:


Shirley Concolino, City Clerk

Passed for Publication February 13, 2007
Published February 16, 2007
Effective March 28, 2007