

ORDINANCE NO. 2005-062

Adopted by the Sacramento City Council

August 2, 2005

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SACRAMENTO LEVYING A SPECIAL TAX FOR THE FISCAL YEAR 2006-2007 AND FOLLOWING FISCAL YEARS SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO COLLEGE SQUARE COMMUNITY FACILITIES DISTRICT NO. 2005-01

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

- Section 1. Pursuant to Government Code Sections 53328 and 53340, and in accordance with the Rate and Method of Apportionment of Special Tax as shown in Exhibit D to the Resolution Establishing the City of Sacramento College Square Community Facilities District No. 2005-01 (Resolution No. 2005-483 adopted by the Council on June 21, 2005) (the "Resolution"), a special tax is hereby levied on all taxable parcels within the City of Sacramento College Square Community Facilities District No. 2005-01, for the 2006-2007 fiscal year and for all subsequent fiscal years in the amount of the maximum authorized tax. This amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of the Council.
- Section 2. The Director of Development Services of the City of Sacramento (the "City") or his/her designee 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 Improvement Special Tax Requirement and the Maintenance Special Tax Requirement (as those terms are defined in Exhibit D of the Resolution and hereinafter collectively, the "Special Tax Requirements"), to prepare the annual special tax roll in the amount of the Special Tax Requirements in accordance with said Exhibit D and, 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 provided in the Resolution and 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 and supplemental billing.

- Section 3. 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 4. 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 5. Taxpayers who have requested changes or corrections of the special tax and who are not satisfied with the decision of the Director of Development Services of the City (whether the Director of Development Services of the City simply disagrees with the taxpayer or feels that he/she is not authorized to consider the change requested) may appeal to the Council. The appeal must be in writing and fully explain the grounds of appeal, and must be based solely on the correction of mistakes in the levy based upon the status of the property, and no other appeals will be allowed. The Director of Development Services of the City shall schedule the appeal for consideration within a reasonable time at a Council meeting.
- Section 6. 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 the remaining parcels, shall not be affected.
- Section 7. This ordinance shall take effect and be in force immediately as a tax measure.
- Section 8. The TITLE only of this Ordinance shall have been published at least once in a newspaper of general circulation published in the City of Sacramento, after being passed for publication of Title by the Council, at least three days before the adoption of this Ordinance by the Council, pursuant to Section 32(c) of the Sacramento City Charter. It is hereby found that the Title of this Ordinance was published in the Daily Recorder, a newspaper of general circulation published in the City of Sacramento on July 29, 2005.

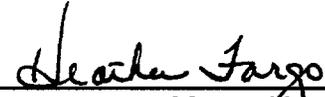
Adopted by the City of Sacramento City Council on August 2, 2005 by the following vote:

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

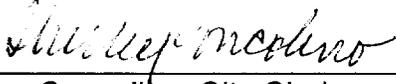
Noes: None

Abstain: None

Absent: Fong



Mayor Heather Fargo



Shirley Concolino, City Clerk