



# REPORT TO COUNCIL

## City of Sacramento

915 I Street, Sacramento, CA 95814-2671  
www. CityofSacramento.org

CONSENT  
May 16, 2006

Honorable Mayor and  
Members of the City Council

**Subject:** Annexation No. 14 to the Neighborhood Park Maintenance Community Facilities District No. 2002-02 - Mail Ballot Election Results and Pass for Publication an Ordinance to Levy a Special Tax

**Location/Council District:**

The Neighborhood Park Maintenance Community Facilities District (CFD) No. 2002-02 is located Citywide. Annexation No. 14 will include 29 separate areas located in all Council Districts (see Attachment "A").

**Recommendation:**

Adopt a Resolution: 1) Determining the results of the Special Mail Ballot Election; 2) Approving publication of title for the attached Ordinance and continue for adoption to May 30, 2006 (see Attachment "B").

**Contact:** Sini Makasini, Administrative Analyst, (916) 808-7967; Mark Griffin, Fiscal Manager, (916) 808-8788

**Presenters:** N/A

**Department:** Development Services

**Division:** Public Improvement Financing

**Organization No:** 4815

**Summary:**

This CFD annexation has completed the resolution of intention, public hearing, and election phases of the formation proceedings. This council report and resolution complete the formation process by reciting the results of the mail ballot election.

The proposed ordinance is recommended for approval of publication of title, pursuant to City Charter, Article III, Section 32.

**Committee/Commission Action:** None



**Background Information:**

On June 25, 2002, City Council approved formation of the Neighborhood Park Maintenance CFD. This CFD provides a funding mechanism to help the Parks and Recreation Department maintain neighborhood parks. This annexation, as well as future annexations, will consist of new residential development throughout the City. The development projects for this annexation are listed as follows:

- Parcel maps on 700 Pinedale Avenue, 250 Main Avenue, 4305 Dry Creek Road, 4251 Dry Creek Road, 4233 May Street, 3913 Mahogany Street, 3941 & 3945 Mahogany Street, 645 Ford Road, 1416 19<sup>th</sup> Street, Monier – R Street, 4414 Franklin Boulevard, 5200 20<sup>th</sup> Avenue, 2805 Wah Avenue, 2501 Yreka Avenue, 440 Bowman Avenue, 1620 52<sup>nd</sup> Street, Fontaine Estates, and 5401 10<sup>th</sup> Avenue
- Subdivision maps of North Laguna Pointe, Village at Washington Park, Fernandez Parcel Map, JMA North Natomas Villages, Somerset, Natomas Field, Strawberry Field, Sheldon Farms, Sonora Springs, Wickford Square, and Silver Eagle Place

The above projects comprise of 2,134 units, bringing the total to 16,824 residential units.

**Financial Considerations:**

The Neighborhood Park Maintenance CFD has been structured to reduce reliance on the General Fund for neighborhood park maintenance and to preserve the level of maintenance in the parks system.

It is projected that revenues from this CFD will provide approximately 65-70% of the cost associated with maintaining new neighborhood parks for those areas that annex to the District. The balance of costs will be borne by the Citywide Landscape and Lighting District and other City funds.

The maximum annual special tax rates levied on new residential properties for FY 2005/06 are \$49.99 per single family parcel and \$29.16 per multi family unit. The FY 2006/07 special tax will be adjusted with an annual escalation factor based on the Consumer Price Index, not to exceed 4%.

**Environmental Considerations:**

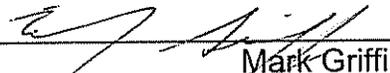
Under California Environmental Quality Act (CEQA) Guidelines, administration and annexation into a CFD do not constitute a project and therefore is exempt from review.

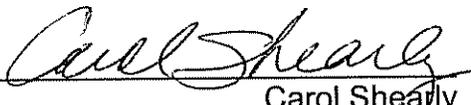
**Policy Considerations:**

The procedures under which this CFD annexation is being initiated are set forth in Title 5 of the Government Code, Sections 53311-53317.5, entitled "The Mello-Roos Community Facilities District Act of 1982." Annexation into the Neighborhood Park Maintenance CFD is consistent with the City's Strategic Plan 3 Year Goal to "achieve sustainability and enhance livability".

**Emerging Small Business Development (ESBD):**

None. No goods or services are being purchased.

Respectfully Submitted by:   
Mark Griffin  
Fiscal Manager, Development Services Department

Respectfully Submitted by:   
Carol Shearley  
Director of Planning, Development Services Department

Recommendation Approved:

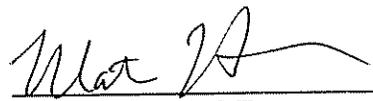
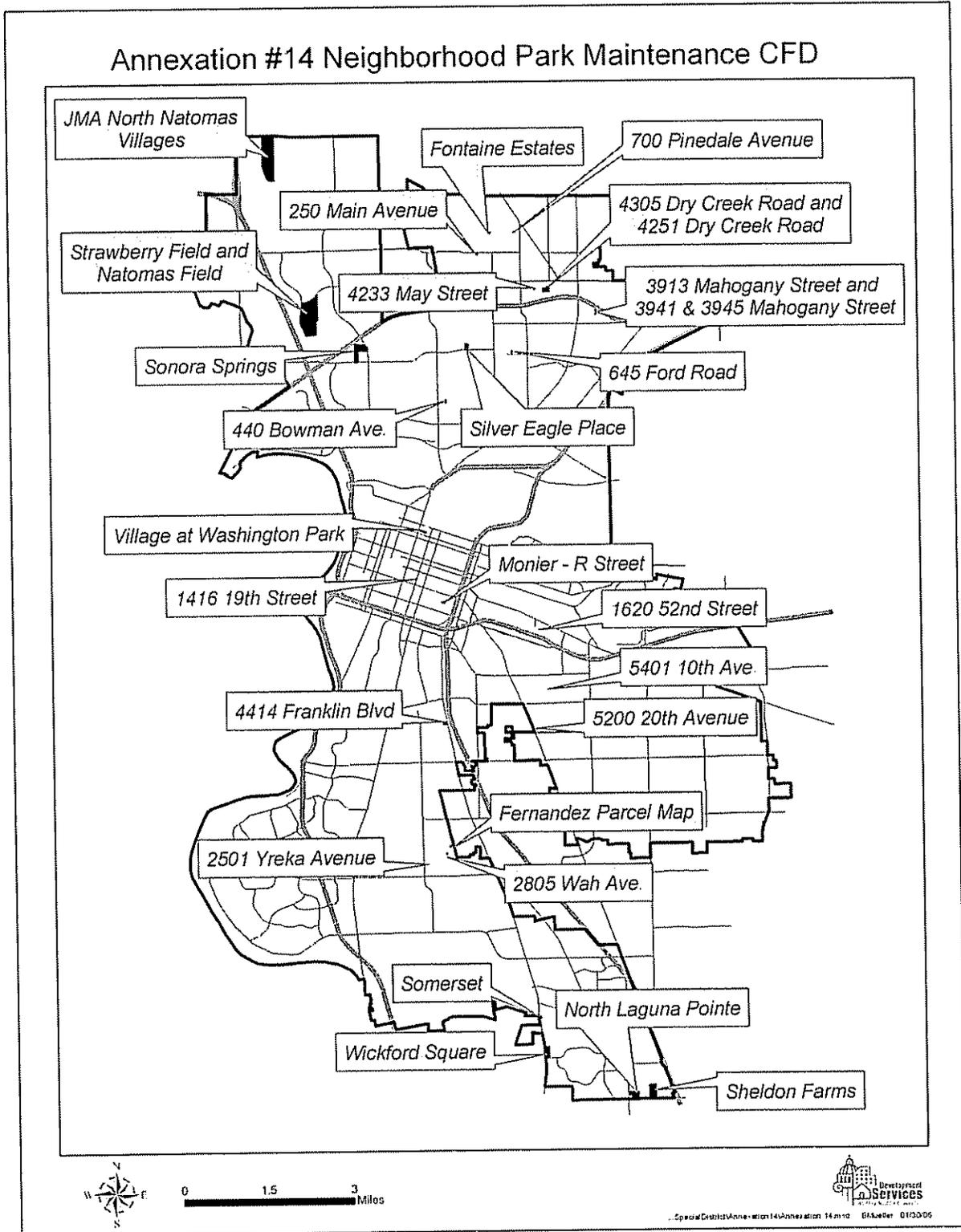
  
RAY KERRIDGE  
City Manager

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### ATTACHMENT A



## ATTACHMENT B

### ANNEXATION NO. 14 TO THE NEIGHBORHOOD PARK MAINTENANCE COMMUNITY FACILITIES DISTRICT (CFD) NO. 2002-02 SCHEDULE

March 14, 2006	City Council – Resolution of Intention
March 15, 2006	Mail Notice of Hearing
April 18, 2006	City Council – Hearing, Call for Special Election
April 19, 2006	Mail Ballots
May 2, 2006	Ballots Due

<b>May 16, 2006</b>	<b>City Council – Election Results &amp; Pass for Publication Ordinance to Levy Tax</b>
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May 17, 2006	Record Notice of “Special Tax”
May 30, 2006	City Council - Adopt Ordinance to Levy Tax

## **RESOLUTION NO. 2006-**

Adopted by the Sacramento City Council

### **RESOLUTION DETERMINING THE RESULT OF THE SPECIAL MAILED-BALLOT ELECTION HELD ON MAY 2, 2006, WITHIN THE CITY OF SACRAMENTO NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 14**

#### **BACKGROUND:**

- A.** The City Clerk has duly canvassed the votes cast by the qualified electors within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 14, (Annexation No. 14) at the special mailed-ballot election held within Annexation No. 14 on May 2, 2006, upon the proposition set forth below.
- B.** The City Clerk has certified to the City Council the result of the votes cast at the special mailed-ballot election upon the proposition, and the certification is now on file in the City Clerk's office.

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

**Section 1.** The statements in paragraphs A and B of the Background are accurate.

**Section 2.** At the special mailed-ballot election, the following proposition was submitted to the qualified voters of Annexation No. 14:

Measure (A): Shall the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 14, be authorized to finance neighborhood parks maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$70,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2006-264 adopted by the City Council on April 18, 2006, which is incorporated herein by reference, and a tax be levied to pay for the maintenance of neighborhood parks.

**Section 3.** The canvass of the votes cast at the special mailed-ballot election held in Annexation No. 14 on May 2, 2006, as shown by the City Clerk's certification, is approved and confirmed.

**Section 4.** The total number of votes cast for and against the proposition at the special mailed-ballot election in Annexation No. 14, as set forth in the canvass, is as follows:

**Total Votes:** \_\_\_\_\_ **Votes For:** \_\_\_\_\_ **Votes Against:** \_\_\_\_\_

**Section 5.** More than two-thirds (2/3) of all votes cast at the special mailed-ballot election were cast in favor of the proposition, and the proposition carried.

**Section 6.** The City Clerk is directed to enter this resolution on the minutes of the City Council, and that entry will constitute the official declaration of the result of the special mailed-ballot election. The City Clerk is further authorized and directed to record a notice of special-tax lien in accordance with Streets and Highways Code section 3114.5.

## **ORDINANCE NO. 2006-**

ADOPTED BY THE SACRAMENTO CITY COUNCIL

**AN ORDINANCE LEVYING A SPECIAL TAX FOR THE  
PROPERTY-TAX YEAR 2005-2006 AND FOLLOWING TAX YEARS  
SOLELY WITHIN AND RELATING TO THE CITY OF SACRAMENTO  
NEIGHBORHOOD PARKS MAINTENANCE COMMUNITY  
FACILITIES DISTRICT NO. 2002-02, ANNEXATION NO. 14, FOR  
NEIGHBORHOOD PARK MAINTENANCE**

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

**Section 1.** Pursuant to Government Code Sections 53328 and 53340, and 53339 et seq. and in accordance with the Rate and Method of Apportionment of Special Tax as shown on Exhibit B to the Resolution Establishing Annexation No. 14 to the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, (CFD No. 2002-02, Annexation No. 14) (Resolution No. 2006-264 adopted by this Council on April 18, 2006), a special tax is hereby levied on all taxable parcels within the City of Sacramento Neighborhood Parks Maintenance Community Facilities District No. 2002-02, Annexation No. 14 for the 2005-2006 tax year and for all subsequent years in the amount of the maximum authorized tax, provided that this amount may be adjusted annually, subject to the maximum authorized special tax limit, by resolution of this Council.

**Section 2.** The Manager of the Development Engineering and Finance Division of the Department of Development Services (Manager), or his/her designee, of the City of Sacramento (City) is authorized and directed, with the aid of the appropriate officers and agents of the City, to determine each year, without further action of this Council, the Special Tax Requirement (as that term is defined in Exhibit B of Resolution No. 2006-264 establishing Annexation No. 14 to CFD No. 2002-02), to prepare the annual special tax roll in the amount of the Special Tax Requirement in accordance with said Exhibit B and, without further action of this 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; as provided in said Resolution No. 2006-264 and Sections 53339 et seq. and 53340 of the California Government Code, this 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 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.** 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 pursuant to Section 7 of the Rate and Method of Apportionment of the Special Tax. Any such notice of appeal must be filed within thirty (30) calendar days following the formation of the District, or annexation of the property that is the subject of the appeal to the District; 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. No other appeals will be allowed. The City Manager, or designee, shall promptly review the appeal, and if necessary, meet with the appellant. If the findings of the City Manager, or designee, 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, or designee, denies the appeal, the taxpayer may file an appeal of that determination with the Council within fourteen (14) calendar days of the mailing of notification of the City Manager's, or designee's, decision; and failure to do so within the time period specified herein constitutes a bar to any such appeal. The appeal must be in writing and fully explain the grounds of 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) calendar days following the filing of the appeal of the decision of the City Manager, or designee. The failure of the Council or the appointed hearing officer to timely hear the appeal, or render a decision within thirty (30) calendar 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.

**Section 6.** The filing of 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.

**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 the remaining parcels shall not be affected.

**Section 8.** This ordinance shall take effect and be in force immediately as a tax measure.

**Section 9.** The title of this ordinance shall be 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 \_\_\_\_\_, a newspaper of general circulation published in the City of Sacramento on \_\_\_\_\_, 2006.

