

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.1d

Meeting Date : August 7, 2014

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2800

**A RESOLUTION APPROVING THE SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 2 TAX REPORT FOR FISCAL YEAR 2014-15**

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No. 2 Tax Report, Fiscal Year 2014-15
Board has determined to approve the
Tax Report and to apportion them in**

NOW, THEREFORE, the Board

**Section 1. The Sacramento C
Year 2014-15, in the form submitted
and adopted.**

**Section 2. Pursuant to section
the special tax specified by the Resolution**

**Section 3. Pursuant to section
subject to the same conditions as the**

**Section 4. In order to have th
and thus available to finance the f
superintendent of the local district of the Tax**

Section 5. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers or otherwise in order to correct errors that may, from time to time, arise in the application of the special tax to particular parcels. Claims for refund of the tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the Sacramento City Unified School District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described in this Resolution, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund of the tax. The decision of the Board shall be final.

APPROVED, PASSED, AND ADOPTED by the Governing Board of the Sacramento City Unified School District this 7th day of August 2014, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

Patrick Kennedy
President of the Board of Education

ATTEST:

José L. Banda
Secretary of the Board of Education

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ADMINISTRATION OF COMMUNITY FACILITIES DISTRICT

GENERAL ADMINISTRATIVE REQUIREMENTS

The Mello-Roos Community Facilities District Act of 1982 (the Act) requires that a Special Tax Report be prepared annually to identify the Special Tax Rate for all parcels to be assessed in the upcoming fiscal year. The levy data must subsequently be filed with the County Auditor before August 15 for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

DELINQUENCY PROCEDURES

The District participates in the "Teeter Plan" whereby the Counties pay all delinquent special taxes to the District and in return the Counties institute collection proceedings and, when collected, keep all delinqu

SCI Consulting Group has developed a custom software system that will locate any property in the District and, among other functions, print customized notices of special tax lien. This software is included as a standard component of our administrative services.

REPORTING REQUIREMENTS

PUBLIC INFORMATION

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the District or SCI Consulting Group at telephone number (800) 273-5167. The telephone number for SCI Consulting Group is also included with property tax bills.

ASSESSOR AND AUDITOR FILING AND REPORTING

Pursuant to the Act, the Mello-Roos Community Facilities Annual Report along with all special tax levies for the upcoming fiscal year must be filed with the County Auditor by August 15. The report and special tax levies will be submitted and confirmed for the fiscal year 2014-15.

CDIAC REPORTING

Article 53359.5 of the Act stipulates that any bonds sold on or after January 1, 1993 must provide the California Debt and Investment Advisory Commission (CDIAC) with annual reports not later than October 30, including the following information:

1. The principal amount of any bonds outstanding.
2. The balance in the bond reserve fund.
3. The balance in the capitalized interest fund, if any.
4. The number of parcels which are delinquent with respect to their special tax payments, the amount that each parcel is delinquent, the length of time that each has been delinquent, and when foreclosure was commenced for each delinquent parcel.
5. The balance in any construction funds.
6. The assessed value of all parcels subject to the special tax to repay the bonds as shown on the most recent equalized roll.

calculate the Mitigation Rate.

- H. "Fiscal Year" means the period starting on July 1 and ending on the following June 30, except that the first Fiscal Year shall commence on the date the Board adopts the Resolution of intention to form CFD No. 2 and shall end on the next succeeding June 30.
 - I. "Mitigation Rate" means, for calculations of the Special Tax payable in the first Fiscal Year, with respect to Multifamily Residential Property, \$2.42 per square foot of Assessable Space and, with respect to Single Family Residential Property, \$4.15 per square foot of Assessable Space and, for calculations of the Special Tax payable in each Fiscal Year thereafter, such amounts increased each Fiscal Year by the Escalation Factor and otherwise adjusted as provided in Section (B) hereof.
 - J. "Multifamily Residential Property" means Residential Property for which a building permit for multifamily dwelling units is expected to be issued.
 - K. "Residential Property" ("Property") means an Assessor's Parcel within CFD No. 2 that is zoned for residential use.
 - L. "Single Family Residential Property" means Residential Property for which a building permit for a single family detached dwelling unit is expected to be issued.
 - M. "Special Tax" means the special tax or special taxes authorized to be levied within CFD No. 2.
 - N. "Superintendent" means the District Superintendent or the Superintendent's designee.
 - O. "Tax Collection Schedule" means document to be prepared annually by the Superintendent for use by the Sacramento County Auditor in collecting the annual installments of the Special Tax each Fiscal Year.
 - P. "Tax-Exempt Property" means any property within CFD No. 2 that in accordance with Section 2 hereof will not be taxed.
 - Q. "Territory to be Annexed" means any territory that is within District boundaries but not included within the boundaries of CFD No. 2 upon formation.
2. Tax-Exempt Property:

Governmental property owned by the state, federal or other local governments will not be taxed except:

- A. If a public agency owning property including property held in trust for any beneficiary, that is exempt from a special tax pursuant to Government Code Section 53340 grants a leasehold after January 1, 1988, or other possessory interest in the property to a nonexempt person or entity, the Special Tax shall, notwithstanding Government Code Section 53340, be levied in the leasehold or possessory interest and shall be payable by the owner of the leasehold or possessory interest.
- B. If property not otherwise exempt from a special tax is acquired by a public entity other than the District through a negotiated transaction, or by gift or devise, the Special Tax shall, notwithstanding Government Code Section 53340, continue to be levied on the property acquired and shall be enforceable against the public entity that acquired the property.
- C. If property subject to a special tax is acquired by a public entity through eminent domain proceedings, the obligation to pay the Special Tax shall be treated as if it were a special annual assessment. For this purpose, the present value of the obligation to pay the Special Tax to pay the principal and interest on any indebtedness incurred by the CFD prior to the date of apportionment determined pursuant to Section 5082 of the Revenue and Taxation Code shall be treated the same as a fixed lien special assessment.

Parcels that are not Residential Property shall not be taxed

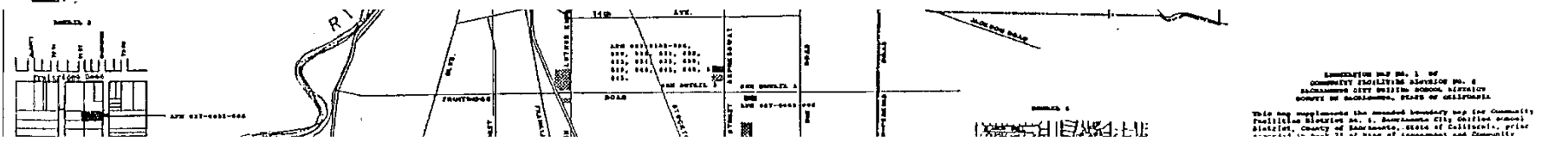
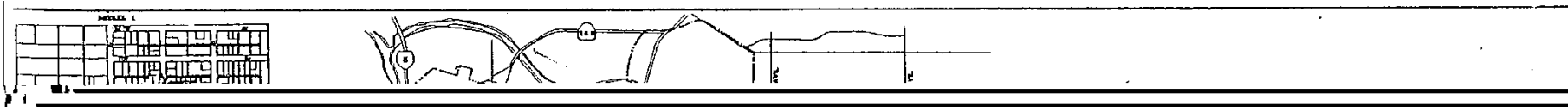
3. Classification of Property. Determination of Tax Rates and Levy of Special Tax.

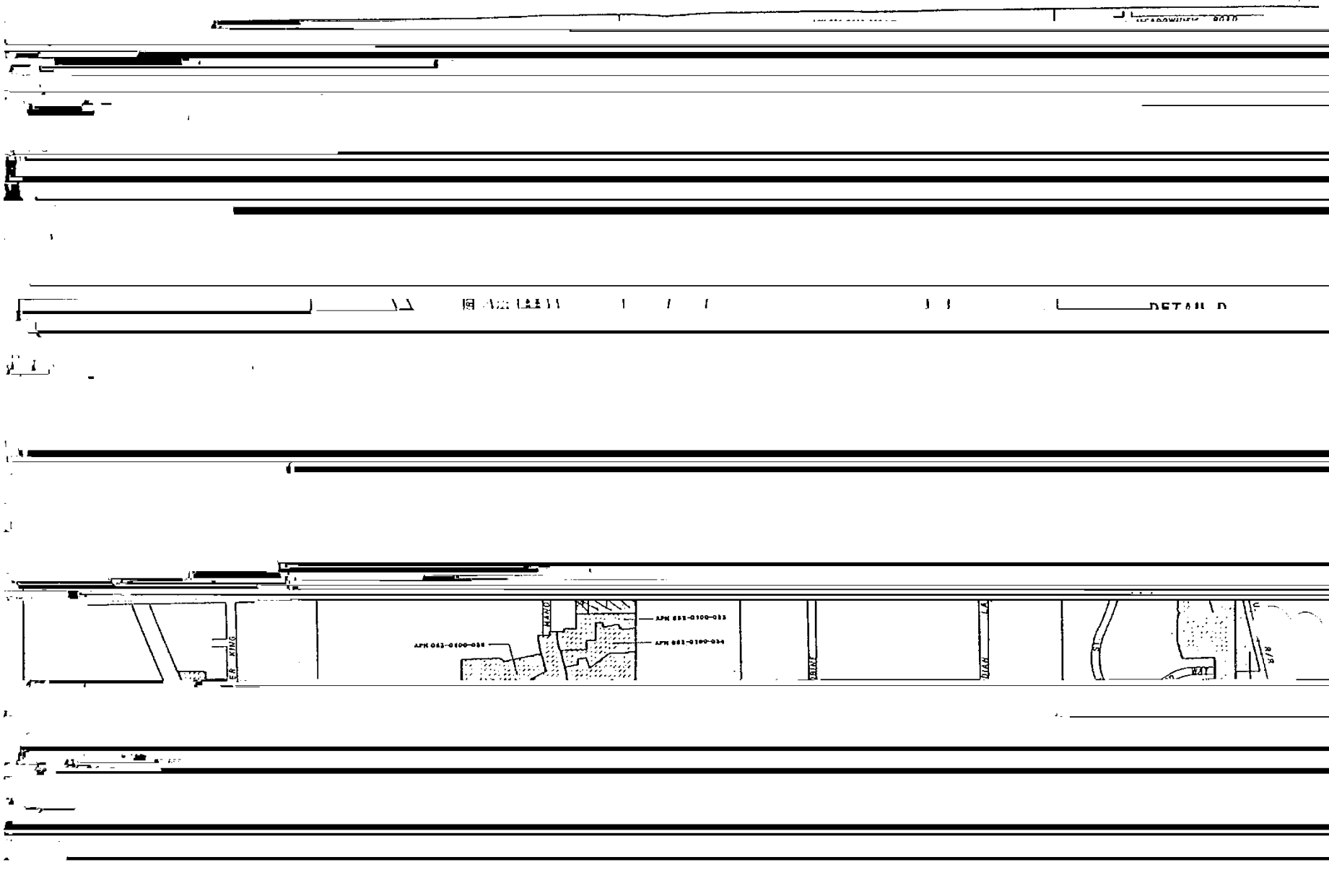
- A. At the beginning of each Fiscal Year, the Superintendent shall classify each

Year Following Issuance of Building Permit	Installment Factor	Prepayment Factor
1	0.07	1.00
2	0.07	1.02
3	0.07	1.04
4	0.07	1.05
5	0.08	1.07
6	0.08	1.09
7	0.08	1.10
8	0.08	1.11
9	0.09	1.12
10	0.09	1.13
11	0.09	1.14
12	0.10	1.14
13	0.10	1.14
14	0.10	1.14
15	0.11	1.13
16	0.11	1.12
17	0.11	1.11
18	0.12	1.09
19	0.12	1.06
20	0.13	1.03
21	0.13	0.99
22	0.14	0.94
23	0.14	0.89
24	0.15	0.82
25	0.15	0.74
26	0.16	0.66
27	0.16	0.56
28	0.17	0.44
29	0.17	0.31
30	0.18	0.17

- D. At the beginning of each Fiscal Year, beginning in 1992-93, the Superintendent shall prepare a Tax Collection Schedule that includes the amount of annual installments of Special Taxes to be collected in such Fiscal Year. The Superintendent shall present the Tax Collection Schedule to the Board for its approval. The Superintendent shall deliver the Tax Collection Schedule, as approved by the Board, to the Sacramento County Auditor and request the

DISTRICT BOUNDARY DIAGRAMS





SECRETARY'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 1998.

SECRETARY OF THE BOARD

SECRETARY OF THE BOARD
[Redacted Signature]

038-0121-076 thru -081

038-0122-001 thru -013

Lincoln Bell Way

LEGEND
Local Streets

REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL COVER FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS

MAP OF PROPOSED BOUNDARY
ANNEXATION NO. 4

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2

CITY OF SACRAMENTO, SACRAMENTO COUNTY,

City Consultants, Inc.

2014-15 SPECIAL TAX ROLL

The tax roll listing the fiscal year 2014-15 Special Tax for all Assessor's Parcels of land

EXHIBIT A - SPECIAL TAX NOTICE

NOTICE OF SPECIAL TAX

**COMMUNITY FACILITIES DISTRICT NO. 2
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, CALIFORNIA**

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

**This information is Valid
Through June 30, 2015.**

THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR PURCHASING THIS PROPERTY. THE SELLER IS REQUIRED TO GIVE YOU THIS NOTICE AND TO OBTAIN A COPY SIGNED BY YOU TO INDICATE THAT YOU HAVE RECEIVED AND READ THIS NOTICE.

(1)

(2)