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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

RESOLUTION NO. 2757

A RESOLUTION APPROVING THE SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 2 TAX REPORT FOR FISCAL YEAR 2013-14
AND LEVYING AND APPORTIONING THE SPECIAL TAX
AS PROVIDED THEREIN

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2

WHEREAS, the Governing Board of the Sacramento City Unified School District (the "Board") on January 27, 1992 duly adopted Resolution No. 1588 (the "Resolution") establishing Sacramento City Unified School District Community Facilities District No. 2 (the "Community Facilities District," or "CFD No. 2") for the purpose of providing for the financing of certain facilities in and for CFD No. 2 and providing for the levy of a special tax in and for CFD No. 2.

WHEREAS, the Sacramento City Unified School District Community Facilities District No. 2 Tax Report, Fiscal Year 2013-14 (the "Report") has been submitted to the Board and the Board has determined to approve the Tax Report and the special tax at the rates specified in the Tax Report and to apportion them in the manner specified therein.

NOW, THEREFORE, the Board, acting on behalf of CFD No. 2, resolves as follows:

Section 1. The Sacramento City Unified School District CFD No. 2 Tax Report, Fiscal Year 2013-14, in the form submitted to this meeting and on file with the Board is hereby approved and adopted.

Section 2. Pursuant to section 53340 of the Government Code of the State of California, the special tax is hereby levied at the rates specified in the Report and is hereby apportioned in the manner specified in the Resolution (and as particularly described in the Tax Report).

Section 3. Pursuant to section 53345 of the Government Code of the State of California, the special tax shall be collected by the Tax Collector of the County of Sacramento in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same provisions as ordinary ad valorem property taxes. The special tax shall be subject to the same provisions as ordinary ad valorem property taxes.

Section 5. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers otherwise in order to correct errors that may, from time to time, arise in the application of the special tax on particular parcels. Claims for refund of the tax shall comply w

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Table 2 summarizes the number of parcels each year, the total tax per year, and the corresponding mitigation rates applied for each year of parcel development.

TABLE 2 - SUMMARY OF SPECIAL TAX LEVIES BY YEAR

Year Built	Mitigation Rate Per New SFR [1]	Mitigation Rate Per New MFR	Parcels Taxed	Total Tax*
1992-93	\$4.35	\$2.53	29	\$16,372.15
1993-94	\$4.55	\$2.66	3	\$3,015.47
1994-95	\$4.76	\$2.95		
1994				

ADMINISTRATION COMMUNITY FACILITIES DISTRICT

GENERAL ADMINISTRATIVE REQUIREMENTS

The Mello-Roos Community Facilities District 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 data must subsequently be filed with the County Auditor before August 22 for inclusion on property tax bills.

After submission of the Special Tax levies, all 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 "Teal Plan" whereby the County pay all delinquent special taxes to the District and in other counties institute civil proceedings and, when collected, keep all delinquent payments with interest and penalties. This plan allows the District to maintain reliable special taxes and reduces the cost of collection.

The District reviews the Tax Collector's records annually by June 30 to determine the amount of special taxes and delinquencies during the fiscal year. If the amount of collections is less than 95% the amount of special tax in such fiscal year, the School District has covenanted with bondholders to institute foreclosure proceedings no later than October 31 to enforce the lien against delinquent installments. The District is also obligated to institute foreclosure proceedings in the case of a single property owner who is delinquent by more than \$2,000. No property owner is currently delinquent by such amount and the delinquency rate on the special taxes is below 5%, so there is no requirement to commence foreclosure proceedings at this time.

NOTICES OF SPECIAL TAX LIEN

The Act states "For purposes of enabling a local property subject to the levy of special taxes to satisfy the requirements of subdivision (b) of Section 1102.6 of the Civil Code, the designated office, department or shall furnish a Notice of Special Tax to any individual requesting the same or owner of property subject to a special tax levied by the local agency within working days so receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars." A copy of this notice is included as Exhibit A.

In addition, any developer, subdivider or drainage agent or representative shall not sell or lease any property subject to Special Tax until the prospective purchaser or lessee has been furnished with and signed a written notice of Special Tax Lien.

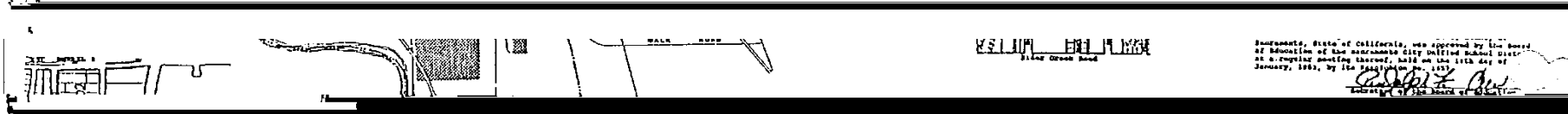
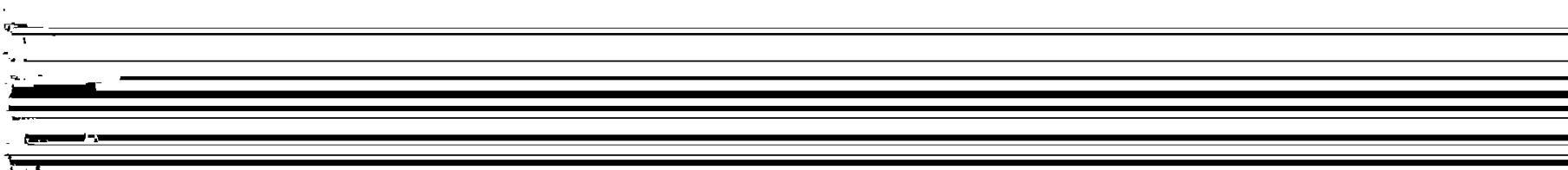
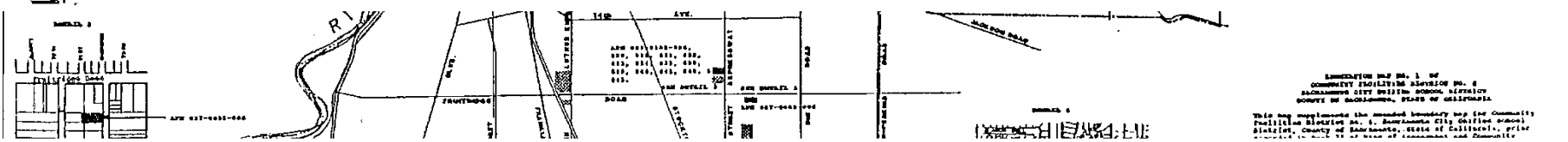
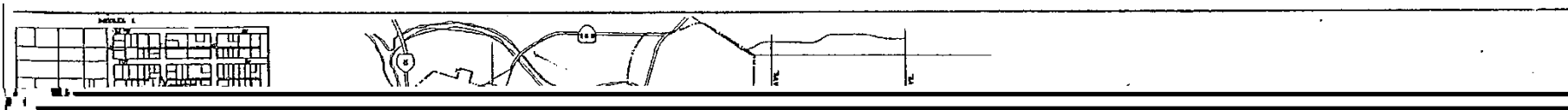
This notice is designed to clearly and accurately provide information about the special tax and the levy for the subject property.

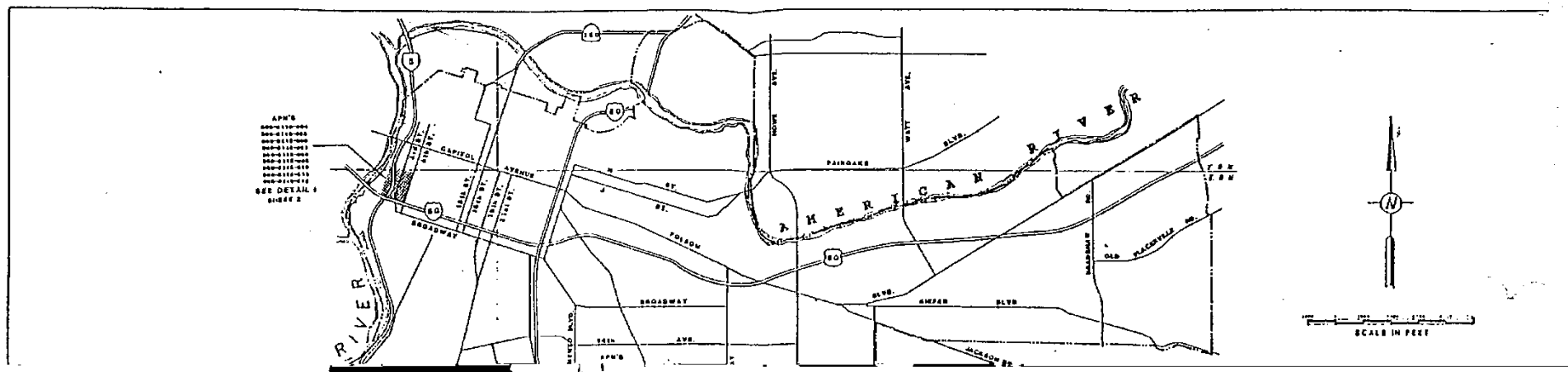
calculate the Mitigation Rate.

- 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") is 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 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 state, federal or other local governmental will not be taxed except:

Year Following Issuance of	Installment	Prepayment
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DISTRICT BOUNDARY DIAGRAMS





was approved by the board of education of the Sacramento City Unified School District at a regular meeting thereof, held on the 14th day of December, 1983, by the Board of Education.

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

[Redacted signature and name of Secretary]

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.

2013-14 SPECIAL TAX ROLL

The tax roll listing the fiscal year 2013-14 Special Tax for all Assessor's Parcels of land within the boundaries of the Community Facilities District No. 2 (CFD #2) of the Sacramento City Unified School District has been filed with the District and is included herein by reference. The tax attributable to each parcel was computed in accordance with the Rate and Method of Apportionment for Special Tax summarized beginning on Page 8.

Any parcels within CFD #2 for which permits for residential construction were not issued as of June 30, 2012 are not taxed for the 2013-14 fiscal year. These parcels are shown with a \$0.00 Annual Special Tax on the Tax Roll. Any governmentally owned parcels are also listed with a \$0.00 Special Tax.

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, 2014.

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) This property is subject to a special tax, which is in addition to the regular property taxes and any other charges and benefit assessments on the parcel. This special tax may not be imposed on all parcels within the city or county where the property is located. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities or services that are likely to particularly benefit the property. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE PUBLIC FACILITIES AND SERVICES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.
- (2) The maximum annual special tax which may be levied against this parcel to pay for public facilities is \$ _____ during the 2013-14 tax year, payable at time of issuance of building permit.
In the event that a building permit for residential construction on the property for an increase in the residential assessable space in excess of 500 square feet is issued, the maximum annual special tax will be increased by an amount equal to the net increase in residential area times the residential special tax rate in effect in the tax year that such building is issued.
In addition, an annual special tax will be charged in fiscal year 2013-14 for building permits issued between July 1, 2013 and 2014 as follows: \$0.8057 per square foot of new single family residential area and \$0.469 per square foot of new multi-family residential area. The annual special tax will be levied for 30 years and the annual tax levy will increase according to the tax schedule by an annual amount not to exceed approximately 13%.
- (3) The authorized facilities which are being paid for by the special taxes, and by the money received from the sale of bonds which being repaid by the special taxes, to the extent that financing is available, are:
 - 1) The repair, rehabilitation, modification and expansion of existing elementary and secondary school facilities;
 - 2) The acquisition of sites and the construction of elementary and secondary school facilities with related appurtenances and support structures;
 - 3) The acquisition of sites and the construction of non-school facilities to support District operations; and
 - 4) The acquisition of related equipment and furnishings; all necessary to meet student population demands.

These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired. In addition, the special taxes may be used to pay for costs of the following services: None

YOU MAY OBTAIN A COPY OF THE RESOLUTION WHICH AUTHORIZED CREATION OF THE COMMUNITY FACILITIES DISTRICT WHICH SPECIFIED MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED, FROM THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BY CALLING 264-4080. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE ESTIMATED REASONABLE COST OF PROVIDING THE DOCUMENT.

I (WE) ACKNOWLEDGE THAT I (WE) HAVE READ THIS NOTICE AND RECEIVED A COPY OF THIS NOTICE PRIOR TO ENTERING INTO A CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITH RESPECT TO THE ABOVE REFERENCED PROPERTY. I (WE) UNDERSTAND THAT I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITHIN THREE DAYS AFTER RECEIVING THIS NOTICE IN PERSON OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL BY GIVING WRITTEN NOTICE OF THAT TERMINATION TO THE OWNER, SUBDIVIDER, OR AGENT SELLING THE PROPERTY.

DATE _____

