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Subject: **Reso**
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- Conference
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Recommendation:
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Documents Attached
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**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2718

**A RESOLUTION APPROVING THE SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 1 TAX REPORT FOR FISCAL YEAR 2012-13
AND LEVYING AND APPORTIONING THE SPECIAL TAX
AS PROVIDED THEREIN**

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1**

WHEREAS, the Governing Board of the Sacram

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 16th day of August 2012, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Board of Education

ATTEST:

Secretary of the Board of Education



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FISCAL YEAR 2012-13
JULY 2012

PURSUANT TO THE MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982

ENGINEER OF WORK:

SCIConsultingGroup

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Exhibit A: Notice of Special Tax

SUMMARY

The Sacramento City Unified School District formed Sacramento City Unified School District Community Facilities District Number 1 (CFD #1) on May 28, 1991 for the purpose of financing new and improved school facilities within the District.

This Report summarizes the fiscal year 2012-13 Special Tax, Method of Apportionment, and other related data.

There are currently 6,584 total parcels in CFD #1, which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD #1 for fiscal year 2012-13 is on 6,228 assessed parcels with a total tax amount of \$905,972.50. Table 1 summarizes the current Special Tax data.

Table 1

Summary of Special Tax Levies by Year

Fiscal Year	Number of Parcels	Parcels Assessed	SFR Units	MFR Units	Tax Rate Per SFR	Tax Rate Per MFR	Total Tax Levy
1997-98	6,421	6,013	6,052	2,859	\$110.00	\$67.50	\$858,702.50
1998-99	6,450	6,090	6,127	2,869	\$110.00	\$67.50	\$867,627.50
1999-00	6,448	6,097	6,134	3,007	\$110.00	\$67.50	\$877,712.50
2000-01	6,441	6,085	6,112	3,001	\$110.00	\$67.50	\$874,887.50
2001-02	6,443	6,085	6,112	3,001	\$110.00	\$67.50	\$874,887.50
2002-03	6,438	6,084	6,113	3,001	\$110.00	\$67.50	\$874,997.50
2003-04	6,439	6,082	6,109	3,101	\$110.00	\$67.50	\$881,307.50
2004-05	6,447	6,083	6,111	3,099	\$110.00	\$67.50	\$881,392.50
2005-06	6,447	6,082	6,110	3,099	\$110.00	\$67.50	\$881,282.50
2006-07	6,412	6,092	6,111	3,099	\$110.00	\$67.50	\$881,392.50
2007-08	6,585	6,229	6,251	3,235	\$110.00	\$67.50	\$905,972.50
2008-09	6,584	6,229	6,252	3,235	\$110.00	\$67.50	\$906,082.50
2009-10	6,584	6,229	6,252	3,235	\$110.00	\$67.50	\$906,082.50
2010-11	6,584	6,229	6,252	3,235	\$110.00	\$67.50	\$906,082.50
2011-12	6,584	6,228	6,251	3,235	\$110.00	\$67.50	\$905,972.50
2012-13	6,584	6,228	6,251	3,235	\$110.00	\$67.50	\$905,972.50

Note: The total tax and number of special tax units listed are the amounts submitted to the County Auditors (after any revisions for property changes).

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 prior to the 22nd of August 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 delinquent payments with interest and penalties. This plan allows the District to maintain reliable special tax revenues and reduces the cost of collection.

The District reviews Tax Collector's public records annually by June 30 to determine the amount of special tax revenues and delinquencies during the fiscal year. If the amount of collections is less than 95% of the amount of special tax levy in such fiscal year, the School District has covented with bondholders to institute foreclosure proceedingsagaciallan

SCI Consulting Group has developed a custom software system that will lookup 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)

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 1

EXHIBIT "A"

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

The Resolution of Intention refers to this Exhibit thereto for an explanation of the rate and apportionment of the special tax so as to allow each landowner or resident within the proposed district to estimate the annual maximum amount that would be required for payment.

For particulars as to the rate and method of apportionment, see the following:

PROPERTY CATEGORIES AND SPECIAL TAX RATES

The Special Tax shall be levied on the following property uses in the amount set forth below:

1. SINGLE FAMILY DWELLING UNIT: Not to exceed \$110.00 per year
2. MULTI-FAMILY DWELLING UNIT: Not to exceed \$ 67.50 per year
3. COMMERCIAL & INDUSTRIAL UNIT: No tax
4. VACANT LAND: Tax shall be based upon above unit
Tax to reflect minimum allowable units within zone
classification.

OR AS APPLICABLE:

Based upon number and classification of approved units as shown on any approved tentative or final subdivision and/or parcel map.

The above Special Tax shall be annually levied for a period not to exceed twenty-five (25) years.

DEFINITIONS

"Single Family Dwelling Unit": All single family and duplex

DISTRICT BOUNDARY DIAGRAM



NOTICE OF SPECIAL TAX

**COMMUNITY FACILITIES DISTRICT NO. 1
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, 2013.**

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 during the 2012-13 tax year is as follows:
- (3) The authorized facilities which are being paid for by the special taxes, and by the money received from the sale of bonds which are being repaid by the special taxes, to the extent that financing is available, are:
 1. The construction, expansion, rehabilitation or purchase of certain school facilities, consisting of the Martin Luther King Elementary School, Libson Elementary School, and the Matsuyama Elementary School.

These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.