



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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

RESOLUTION NO. 2669

**A RESOLUTION APPROVING THE SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 1 TAX REPORT FOR FISCAL YEAR 2011-12
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 Sacramento City Unified School District (the "Board") on December 14, 1987 duly adopted its Ordinance No. 1 (the "Ordinance") establishing Sacramento City Unified School District Community Facilities District No.1 (the "Community Facilities District," or "CFD No. 1" for the purpose of providing for the financing of certain facilities in and for CFD No. 1 and providing for the levy of a special tax in and for CFD No. 1.

WHEREAS, the Sacramento City Unified School District Community Facilities District No. 1 Tax Report, Fiscal Year 2011-12 (the "Tax Report") has been submitted to the Board and the Board has determined to approve the Tax Report to levy 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 the CFD No. 1, resolves as follows:

Section 1. The Sacramento City Unified School District CFD No. 1 Tax Report, Fiscal Year 2011-12, 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 Tax Report and is hereby apportioned in the manner specified in the Ordinance (and as more particularly described in the Tax Report).

Section 3. Pursuant to section 53340 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 procedure, sale, and lien priorities in case of delinquency as is provided for ad valorem taxes, subject to all other conditions set forth in the Ordinance.

Section 4. In order to have the tax levied hereby collected in the next tax collection period and thus available to finance the facilities approved by the electors of CFD No.1, the Superintendent shall deliver the Tax Report together with a certified copy of this Ordinance to the tax collector of the County of Sacramento no later than August 22, 2011.

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 4th day of August 2011, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

Gustavo Arroyo
President of the Board of Education

ATTEST:

Jonathan P. Raymond, Superintendent
Secretary of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT No. 1

SPECIAL TAX REPORT

FISCAL YEAR 2011-12
JULY 2011

PURSUANT TO THE MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982

ENGINEER OF WORK:

SCIConsultingGroup

4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

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SUMMARY

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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 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 proceedings not 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

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 RE 043 TD 0754 0722 06 -044U TD 0443 .0443 T TD 0443 .0443 TD 0754 0722 -0443-6842 -.598 51.0443 0 0

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 units constructed or subject to approved building permits.

"Multi-family Dwelling Unit": All other residential units, other than a Single Family Dwelling Unit, including mobile homes, constructed or subject to approved building permits.

"Commercial & industrial Unit": All property currently used as commercial or industrial property.

"Vacant Land": Any property without improvements and not subject to a building permit.

CERTIFICATES

1. The undersigned respectfully submits the enclosed Tax Report and does hereby certify that this Tax Report has been computed by me in accordance with the Rate and Method of Apportionment for the Sacramento City Unified School District Community Facilities District No. 1.

SCI Consulting Group

2. I, the County Auditor of the County of Sacramento, California, hereby certify that the Tax Roll and tax levies for the Sacramento City Unified School District Community Facilities District No. 1 for fiscal year 2011-12 were filed with me on _____, 2011.

County Auditor, County of Sacramento

NOTICE OF SPECIAL TAX

COMMUNITY FACILITIES DISTRICT NO. 1
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, CALIFORNIA

TO: THE PROSPECTIVE BUYER/PURCHASER OF THE REAL PROPERTY KNOWN AS: _____

This information is provided for informational purposes only.

IT IS REQUIRED TO GIVE YOU A COPY OF THIS NOTICE.

THIS IS NOT A CONTRACT AND DOES NOT CONSTITUTE AN OFFER AND BUYER SHOULD TAKE CARE TO READ THIS NOTICE.

to the regular property taxes and any other charges and benefits imposed on all parcels within the city or county where the property is located. This special tax may not be assessed if you fail to pay this special tax. This special tax is subject to the same public facilities or services as other public facilities and services. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THIS PROPERTY INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.

(1) This property is subject to a special tax, which is in addition to the regular property taxes and any other charges and benefits imposed on all parcels within the city or county where the property is located. This special tax may not be assessed if you fail to pay this special tax. This special tax is subject to the same public facilities or services as other public facilities and services. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THIS PROPERTY INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.

which may be levied against this parcel to pay for public facilities during the 2011-2012 fiscal year. The maximum annual special tax is as follows:
Single-Family Dwelling Unit: Not to exceed \$110.00 per year

(2) The maximum annual special tax is as follows:
1)

