

ORDINANCE NO. 31-2006

**AN ORDINANCE OF
THE CITY COUNCIL OF THE CITY OF ELK GROVE
LEVYING AND APPORTIONING THE SPECIAL TAX IN TERRITORY ANNEXED TO
COMMUNITY FACILITIES DISTRICT NO. 2006-1 (MAINTENANCE SERVICES)
(ANNEXATION NO. 2)**

WHEREAS, City Council has established Community Facilities District No. 2006-1 (Maintenance Services) (the "CFD") pursuant to Resolution No. 2006-73 (the "Resolution of Formation"), duly adopted on March 22, 2006, for the purpose of providing for the financing of certain maintenance services in and for the City;

WHEREAS, the City Council duly adopted Resolution No. 2006-184 (the "Resolution") on June 28, 2006, wherein the City Council submitted the question of levying a special tax in territory proposed to be annexed to the CFD at the rate and according to the method of apportionment described therein;

WHEREAS, at an election held in the territory proposed to be annexed to the CFD on June 28, 2006, the qualified electors of such territory authorized the levy of the special tax described in the Resolution; and

WHEREAS, the City Council duly adopted Resolution No. 2006-185 on June 28 2006, wherein the City Council determined that the territory proposed to be annexed was added to the CFD (such territory being referred to herein as "Annexation No. 2").

NOW, THEREFORE, the City Council of the City of Elk Grove does ordain as follows:

1. **Recitals.** The foregoing recitals are true and correct.
2. **Levy of Special Tax.** Pursuant to Section 53340 of the California Government Code, the special tax is hereby levied at the maximum rates and apportioned in the manner specified in the Resolution on all parcels in Annexation No. 2.
3. **Collection of Special Tax.** Pursuant to Section 53340 of the California Government Code and the Resolution, the special tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same procedure, sale, and lien priority in case of delinquency as is provided for *ad valorem* taxes; provided, however, that the City may directly bill the special tax, may collect special taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD or as otherwise determined appropriate by the City.
4. **Claims for Refund.** Claims for refund of the tax shall comply with the following and any additional procedures as established by the City Council:
 - (a) All claims shall be filed, in writing, with the Director of Administrative Services during the Fiscal Year in which the error is believed to

have occurred. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the City Council 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 City Council shall act on a timely claim within the time period required by Government Code section 912.4.

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

5. **Effective Date and Publication.** This Ordinance shall take effect thirty (30) days after its adoption. In lieu of publication of the full text of the ordinance within 15 days after its passage, a summary of the ordinance may be published at least five days prior to and fifteen (15) days after adoption by the City Council and a certified copy shall be posted in the office of the City Clerk, pursuant to Government Code section 36933(c)(1).

PASSED AND ADOPTED by the City Council of the City of Elk Grove this 12th day of July 2006.



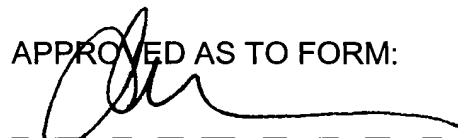
RICK SOARES, MAYOR of the
CITY OF ELK GROVE

ATTEST:



PEGGY E. JACKSON, CITY CLERK

APPROVED AS TO FORM:



ANTHONY B. MANZANETTI,
CITY ATTORNEY

Effective Date: August 11, 2006

Ayes: Soares, Scherman, Briggs, Cooper, Leary

Noes: None

Abstain: None

Absent: None