ORDINANCE NO. 19-2004

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. 2003-1 (POPPY RIDGE) (ANNEXATION NO. 1)

WHEREAS, City Council has established Community Facilities District No. 2003-1 (Poppy Ridge) (the "CFD") pursuant to Resolution No. 2003-15 (the "Resolution of Formation"), duly adopted on January 15, 2003, for the purpose of providing for the financing of certain public facilities and public safety services in and for the City;

WHEREAS, the City Council duly adopted Resolution No. 2004-175 (the "Resolution") on July 21, 2004, 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 July 21, 2004, the qualified electors of such territory authorized the levy of the special tax described in the Resolution;

WHEREAS, the City Council duly adopted Resolution No. 2004-176 on July 21, 2004, 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. 1");

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. <u>Levy of Special Tax</u>. 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. 1.
- 3. <u>Collection of Special Tax</u>. 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. <u>Claims for Refund</u>. 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. <u>Effective Date and Publication</u>. 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 4th day of August 2004.

SOPHIA SCHERMAN, MAYOR of the

CITY OF ELK GROVE

ATTEST:

PEGGY E. JACKSON. CITY CLERK

APPROVED AS TO FORM:

ANTHONY B. MANZANETTI,

CITY ATTORNEY

Effective Date: September 3, 2004

AYES: Sch

Scherman, Soares, Briggs

NOES: None ABSTAIN: None

ABSENT: Leary 2 [OrdinanceLevying] 769558.1

SHEET 1 OF COMMUNITY FACILITIES DISTRICT NO. 2003—1 (POPPY RIDGE) THE SACRAMENTO COUNTY ASSESSORS MAPS SHALL COVERN FOR ALL DETAILS CONCENING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS THIS AMENDED ANNEXATION MAP AMENDS AND REPLACES THE ANNEXATION MAP NO 1 OF COMMUNITY RADJUES DISTRICT NO, 2002-1 (POPP NOCE), GITY OF 21K GROVE, COUNTY OF SACHMENTO, STATE OF CAUFORNIA, PRIOR PECORDID ON MAY 24TH, 2004, AT BOOK 98 PAGE 18, AS DOCUMENT HUMBER 20040524/520 THE LWES AND DWENSONS OF EACH LOT OR PARCOL SHOWN ON THE SACRAMENTO COUNTY ASSESSORS WAYNE FOR THOSE PARCOLS LISTED. HEREBY CERTIFY THAT THE WITHIN AMENDED MAD SHOWNG PROPOSED BOUNDARIES OF AMMENTATION NO. 1.1 TO COMMANITY FACURES DESTREET NO. 2003-1.
OF AMMENTATION NO. 1.0 TO COMMANITY FACURES DESTREET NO. 2003-1.
OF CALFORNIA, WAS APPROVED BY THE CITY COUNCL, OF THE CITY OF CLAFORMAN, WAS APPROVED BY THE CITY COUNCL, OF THE CITY OF CLAFORMAN METHOR THEED ON THE PALED THIS 2004, AT THE BOOK ASSESSMENT AND COMMENTAL PACTOR OF ANNEX ASSESSMENT AND COMMENTIN'S FACULTIES DISTRICTS AND AS INSTRUBENT NO OF SACRAMENTO, STATE OF CAUTORNIA. REFERENCE IS MADE TO THAT BOUNDARY MAP OF COMMUNEY ACQUITES DISTRICT NO 2003-11 (PORPY ROCE) OF THE CITY OF ELK RONNE, RECORDED WITH THE SAMENIENTO COUNTY RECORDERS OFFICE ON ECCURERS 6, 2002, IN BOOK 96 of MAPS OF ASSESSIBLEY AND COMMUNITY FACILITIES DISTRICT ON PAGE 3, IN STRUMENT MANDERS BOOTIES 205 TRICT ON PAGE 3, REPERDICE IS ALSO MADE TO THAT CERTAIN MAP OF SUBDIVISION NO. 02-358 2, SOUTHWEADONS UNIT 2, FILED ON THE 1ST DAY OF MPRIL, 2004, AT THE HOURY OF 12:34 O'CO,CK PA, AS INSTRUMENT NO, 2004-04011154 IN THE OPFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMBNTO, STATE OF CALIFORNIA AMENDED ANNEXATION MAP NO. 1 OF PORTION OF EXISTING OFD 2003-1 ۲ MAP REFERENCE NUMBER ANNEXATION BOUNDARY PLED IN THE OFFICE OF THE CITY CLERK THIS CITY OF ELK GROVE COUNTY OF SACRAMENTO STATE OF CALIFORNIA COUNTY RECORDER COUNTY OF SACRAMENTO STATE OF CALIFORNIA CITY CLERK CITY OF ELK GROVE CITY CLERK $\left(-\right)$ MAP OF SUBDIMISION NO 02-358 2 ASSESSOR'S PARCEL NO 132-0020-162-0000 **BRUCEVILLE** RD. LOI G
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