



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1j

Meeting Date: August 11, 2022

Subject: Approve Resolution No. 3281: Approving the Sacramento City Unified School District Community Facilities No. 2 Tax Report for Fiscal Year 2022-2023 and Levying and Apportioning the Special Tax as Provided Therein

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Facilities Support Services

Recommendation: Approve Resolution No. 3281: Sacramento City Unified School District Community Facilities District No. 2 Tax Report for Fiscal Year 2022-2023 and Levying and Apportioning the Special Tax.

Background/Rationale: On January 27, 1992, the Sacramento City Unified School District, Board of Education, adopted Resolution 1588 establishing Sacramento City Unified School District Community Facilities District (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.

Pursuant to Section 53340 of the Government Code of the State of California, the special tax is levied at the rates specified in the Tax Report and 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.

Copies of the CFD #2 Special Tax Report are available for public review at the reception counter or the Board of Education office.

Financial Considerations: Additional restricted revenue to the District (\$2,009,498).

LCAP Goal(s): Safe, Clean and Healthy Schools

Documents Attached:

1. Resolution No. 3281
2. CFD No. 2 Special Tax Report

Estimated Time of Presentation: N/A

Submitted by: Rose F. Ramos, Chief Business Officer
Nathaniel Browning, Director of Facilities

Approved by: Jorge A. Aguilar, Superintendent

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

RESOLUTION NO. 3281

**A RESOLUTION APPROVING THE SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES
DISTRICT NO. 2 TAX REPORT FOR FISCAL YEAR 2022-23
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 2022-23 (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 CFD No. 2, resolves as follows:

Section 1. The Sacramento City Unified School District CFD No. 2 Tax Report, Fiscal Year 2022-23, 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 Resolution (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 Resolution.

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. 2, the Superintendent shall deliver the Tax Report together with a certified copy of this Resolution to the tax collector of the County of Sacramento no later than August 12, 2022.

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 11th day of August 2022, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Christina Pritchett, President of the Board of
Education

Jorge A. Aguilar, Secretary of the Board of Education



SPECIAL TAX REPORT

Sacramento City Unified School District

Community Facilities District No. 2

Fiscal Year 2022-23

July 2022

Pursuant to the Mello-Roos Community Facilities
Act of 1982

Engineer of Work:



SCI Consulting Group

Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

www.sci-cg.com

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Summary

The Sacramento City Unified School District formed Sacramento City Unified School District Community Facilities District No. 2 (CFD #2) for the purpose of financing new and improved school facilities for students generated by new development within the District. CFD #2 was formed after receiving over two-thirds support (on an acreage voting basis) from property owners included within the Community Facilities District. The special tax proceeds from this CFD are being used to finance school construction bonds and / or provide public school facilities. This Report summarizes the fiscal year 2022-23 Special Tax, Method of Apportionment, and other related data.

There are currently 1,382 parcels in CFD #2, which includes both subdivided and non-subdivided parcels. As of June 30, 2022 1,347 building permits for new homes within the Community Facility District have been issued, 18 parcels have prepaid their CFD #2 tax obligation in full. The total annual special tax to be collected within CFD #2 for fiscal year 2022-23 is \$2,009,498. Table 1 summarizes the current and historical Special Tax data by year.

Table 1 - Summary of Special Tax Levies by Year

Fiscal Year	Total Parcels	Total Parcels Taxed	Total Tax¹
2004-05	953	861	\$753,486.22
2005-06	1202	1091	\$970,726.79
2006-07	1202	1150	\$1,060,729.52
2007-08	1205	1166	\$1,087,599.74
2008-09	1302	1181	\$1,156,744.20
2009-10	1299	1186	\$1,210,796.34
2010-11 ²	1299	1184	\$1,182,605.48
2011-12	1299	1201	\$1,230,718.74
2012-13	1298	1224	\$1,313,280.10
2013-14	1298	1261	\$1,394,193.84
2014-15	1382	1320	\$1,510,651.95
2015-16	1382	1329	\$1,580,953.65
2016-17	1382	1330	\$1,642,130.59
2017-18	1382	1330	\$1,683,786.37
2018-19	1382	1330	\$1,758,944.00
2019-20	1382	1330	\$1,813,713.09
2020-21	1382	1330	\$1,864,578.45
2021-22	1382	1330	\$1,930,922.59
2022-23	1382	1329	\$2,009,498.01

¹ The total tax listed are the amounts submitted to the County Auditors (after any revisions for property changes).

² An audit of residential square footage resulted in a reduction in residential square footage of 214 parcels. In addition 11 homes prepaid their CFD 2 tax in full during fiscal year 2009-10.

Table 2 summarizes the number of parcels taxed each year, the total tax per year, and the corresponding mitigation rates applied for the 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 ²
1992-93	\$4.35	\$2.53	29	\$22,669.12
1993-94	\$4.55	\$2.66	3	\$3,943.30
1994-95	\$4.77	\$2.78	42	\$50,398.08
1995-96	\$5.00	\$2.91	1	\$1,503.20
1996-97	\$5.23	\$3.05	174	\$207,029.91
1997-98	\$5.48	\$3.20	141	\$159,303.75
1998-99	\$5.74	\$3.35	9	\$13,319.70
1999-00	\$6.02	\$3.51	12	\$19,070.87
2000-01	\$6.30	\$3.67	59	\$87,928.36
2001-02	\$6.60	\$3.85	65	\$100,048.83
2002-03	\$6.91	\$4.03	80	\$159,944.03
2003-04	\$7.24	\$4.22	261	\$441,968.86
2004-05	\$7.59	\$4.42	211	\$366,403.03
2005-06	\$7.95	\$4.63	60	\$108,780.90
2006-07	\$8.32	\$4.85	19	\$22,686.34
2007-08	\$8.72	\$5.08	2	\$4,268.44
2008-09	\$9.13	\$5.33	5	\$6,303.37
2009-10	\$9.57	\$5.58	11	\$13,268.83
2010-11	\$10.02	\$5.84	15	\$25,302.49
2011-12	\$10.49	\$6.11	23	\$30,387.78
2012-13	\$10.99	\$6.40	38	\$55,076.11
2013-14	\$11.51	\$6.70	59	\$95,018.87
2014-15	\$12.06	\$7.02	9	\$13,580.53
2015-16	\$12.63	\$7.36	1	\$1,293.31
2016-17	\$13.23	\$7.71	0	\$0.00
2017-18	\$13.86	\$8.07	0	\$0.00
2018-19	\$14.52	\$8.46	0	\$0.00
2019-20	\$15.21	\$8.86	0	\$0.00
2020-21	\$15.93	\$9.28	0	\$0.00
2021-22	\$16.68	\$9.72	0	\$0.00
Total			1329	\$2,009,498.01

¹ The mitigation rate is the rate multiplied by residential square footage for the first fiscal year of new constructed SFR and MFR units. The multiplier is the rate at which the annual special tax is calculated by applying to the mitigation rates * assessable space minus any prepayments.

² 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 before August 10 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 the 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 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 sellers of real property subject to the levy of special taxes to satisfy the notice requirements of subdivision (b) of Section 1102.6 of the Civil Code, the designated office, department, or bureau shall furnish a Notice of Special Tax to any individual requesting the notice or any owner of property subject to a special tax levied by the local agency within five 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 his or her agent or representative shall not sell or lease any property subject to the 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.

SCI Consulting Group has developed a custom software system that will locate 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) 273-5167. The telephone number for SCI Consulting Group is also included with property tax bills.

Assessor and Auditor Filing and Reporting

Pursuant to the Act, the Mello-Roos Community Facilities Annual Report along with all special tax levies for the upcoming fiscal year must be filed with the County Auditor by August 10. The report and special tax levies will be submitted and confirmed for the fiscal year 2022-23.

CDIAC Reporting

Article 53359.5 of the Act stipulates that any bonds sold on or after January 1, 1993 must provide the California Debt and Investment Advisory Commission (CDIAC) with annual reports not later than October 30, including the following information:

1. The principal amount of any bonds outstanding.
2. The balance in the bond reserve fund.
3. The balance in the capitalized interest fund, if any.
4. The number of parcels which are delinquent with respect to their special tax payments, the amount that each parcel is delinquent, the length of time that each has been delinquent, and when foreclosure was commenced for each delinquent parcel.
5. The balance in any construction funds.
6. The assessed value of all parcels subject to the special tax to repay the bonds as shown on the most recent equalized roll.

Rate and Method of Apportionment of Special Tax

EXHIBIT B - THE SPECIAL TAX FORMULA

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO.2 RATE AND METHOD OF APPORTIONMENT

A Special Tax, determined as described below, shall be levied each Fiscal Year by the Sacramento City Unified School District (the "District") within the boundaries of Community Facilities District No.2 ("CFD No. 2") to pay the Authorized Costs of the CFD No. 2, in accordance with the terms and conditions set forth herein.

1. Definitions. The following definitions shall apply:
 - A. "Assessable Space" means a quantity equal to the area (expressed in square feet) within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, detached accessory structure or similar structure. This quantity shall be determined by the Superintendent in accordance with the standard practice used by the building department of the city or county issuing the building permit when calculating structural perimeters.
 - B. "Assessor's Parcel" ("Parcel") means a parcel of land designated on a map of the Sacramento County Assessor and assigned a discrete identifying number.
 - C. "Authorized Costs" means all authorized costs and expenses of the CEO set forth by law, and all costs necessary to administer the bonds, collect and administer the special taxes, and administer the CFD, including but not limited to funds to pay current debt service on the bonds, to accumulate funds for future debt service, to pay amounts delinquent on the bonds (or to become delinquent based upon past special tax delinquencies), to replenish the reserve fund to its proper level (or to reimburse payment to be made from the reserve fund based upon past special tax delinquencies), to pay directly for any authorized facilities or to accumulate funds for that purpose.
 - D. "Board" means the District's and CFD's Governing Board.
 - E. "CFD" or "CFD No. 2" means the Community Facilities District No. 2 of the Sacramento City Unified School District.

- F. "District" means the Sacramento City Unified School District.
- G. "Escalation Factor" means a rate of not more than 4.75 % per annum to be annually determined by the Board at the time taxes are levied and to be used to 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") means 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 2 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 the state, federal or other local governments will not be taxed except:

- A. If a public agency owning property including property held in trust for any beneficiary, that is exempt from a special tax pursuant to Government Code Section 53340 grants a leasehold after January 1, 1988, or other possessory interest in the property to a nonexempt person or entity, the Special Tax shall, notwithstanding Government Code Section 53340, be levied in the leasehold or possessory interest and shall be payable by the owner of the leasehold or possessory interest.
- B. If property not otherwise exempt from a special tax is acquired by a public entity other than the District through a negotiated transaction, or by gift or devise, the Special Tax shall, notwithstanding Government Code Section 53340, continue to be levied on the property acquired and shall be enforceable against the public entity that acquired the property.
- C. If property subject to a special tax is acquired by a public entity through eminent domain proceedings, the obligation to pay the Special Tax shall be treated as if it were a special annual assessment. For this purpose, the present value of the obligation to pay the Special Tax to pay the principal and interest on any indebtedness incurred by the CFD prior to the date of apportionment determined pursuant to Section 5082 of the Revenue and Taxation Code shall be treated the same as a fixed lien special assessment.

Parcels that are not Residential Property shall not be taxed

3. Classification of Property. Determination of Tax Rates and Levy of Special Tax.

- A. At the beginning of each Fiscal Year, the Superintendent shall classify each Assessor's Parcel in CFD No. 2 as Tax-Exempt Property or as either Multifamily or Single Family Residential Property by reference to the standard practices of the city or county issuing building permits (or similar authorizations) for such Parcel.

- B. At the time taxes are levied each Fiscal Year, the Board shall determine the Escalation Factor and calculate the Mitigation Rate applicable for such Fiscal Year.
- C. At the beginning of each Fiscal Year, the Board shall levy the Special Tax as follows:
 - (1) For Tax-Exempt Property, no tax shall be levied.
 - (2) For each parcel for which a building permit issues during such Fiscal Year, the Board shall levy the Special Tax in an amount equal to the product of the Mitigation Rate and the Assessable Space of such Parcel.

If, after the annual levy and before a building permit is issued, a Parcel ceases to be or becomes Tax-Exempt Property or changes its classification from Single Family Residential Property to Multifamily Residential Property or from Multifamily Residential Property to Single Family Residential Property, then the Board shall revise the Special Tax to be levied against such Parcel.

4. Payment of the Special Tax.

- A. The Special Tax is due upon the issuance of a building permit, or similar authorization for mobilehomes, for any Residential Property. Payment shall be made to the Superintendent by cashier's check or certified check payable to the CFD, and the Superintendent shall issue a receipt for payment showing the date and amount. If the Special Tax is not paid in Full, or if the owner elects (in accordance with the requirements of subsection B below) to pay all or part of the amount due in annual installments, the amount of the Special Tax that remains unpaid (the "Carryover Amount") shall be payable in annual installments (with interest) over a thirty-year period, calculated as described in subsection C below.
- B. A Parcel owner may elect to pay the Special Tax in annual installments. Such election shall be made at the time a building permit or similar authorization for the Parcel is issued, shall be in writing on a form provided by the Superintendent, and shall be accompanied by payment of any part of the Special Tax that such owner elects to pay immediately.
- C. If all or part of the Special Tax will be paid in annual installments, the amount payable in each year after the Special Tax has become due shall be the product of the Carryover Amount and the installment factor listed in the table below for such year:

Year Following Issuance of Building Permit	Installment Factor	Prepayment Factor
1	0.07	1.00
2	0.07	1.02
3	0.07	1.04
4	0.07	1.05
5	0.08	1.07
6	0.08	1.09
7	0.08	1.10
8	0.08	1.11
9	0.09	1.12
10	0.09	1.13
11	0.09	1.14
12	0.10	1.14
13	0.10	1.14
14	0.10	1.14
15	0.11	1.13
16	0.11	1.12
17	0.11	1.11
18	0.12	1.09
19	0.12	1.06
20	0.13	1.03
21	0.13	0.99
22	0.14	0.94
23	0.14	0.89
24	0.15	0.82
25	0.15	0.74
26	0.16	0.66
27	0.16	0.56
28	0.17	0.44
29	0.17	0.31
30	0.18	0.17

- D. At the beginning of each Fiscal Year, beginning in 1992-93, the Superintendent shall prepare a Tax Collection Schedule that includes the amount of annual installments of Special Taxes to be collected in such Fiscal Year. The Superintendent shall present the Tax Collection Schedule to the Board for its approval. The Superintendent shall deliver the Tax Collection Schedule, as approved by the Board, to the Sacramento County Auditor and request the Auditor to place the annual installments on the secured property tax rolls for the current Fiscal Year. The Superintendent shall deliver the Tax Collection Schedule to the Auditor not later than the date required by the Auditor for such inclusion.

5. Collection of Installments of the Special Tax

Installments of the Special Tax that are to be collected annually shall be collected upon the applicable Assessor's Parcels in the CFD in the same manner as ordinary ad valorem property taxes are collected and in accordance herewith; provided, however, that the CFD may collect installments at a different time or in a different manner if necessary to meet its financial obligations. All annual installments of Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes. The Board shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the Tax Collection Schedule is received by the Auditor of the County of Sacramento for inclusion with billings for ad valorem taxes for the applicable Fiscal Year.

6. Termination of the Special Tax.

The owner of a Parcel for which the Special Tax was not paid in full when due may, at any time thereafter, pay and permanently satisfy the Special Tax levied against such Parcel by paying to the Superintendent, by cashier's check or certified check payable to the CFD, an amount equal to the product of the Carryover Amount and the prepayment factor for the Fiscal Year in which such payment is made as shown in the table under paragraph 4(C) above.

In the event the Special Tax has been paid and permanently satisfied with respect to a Parcel, the Board shall record a Notice of Cancellation of Special Tax Lien as to that Parcel pursuant to Section 53344 of the Government Code. The Notice of Cancellation of Special Tax Lien shall identify with particularity the Special Tax that has been paid and permanently satisfied, shall contain the book and page number in the records of the county recorder where the Notice of Special Tax Lien being canceled is recorded, shall contain the legal description and assessor's parcel number of the particular Parcel of land subject to the lien, and shall contain the name of the owner of record of the Parcel. The Board may specify a charge payable by the owner of record for the preparation and recordation of this notice.

7. Appeals and Interpretation Procedure.

Any taxpayer subject to the Special Tax claiming that the amount or application of the Special Tax or an annual installment thereof has not been properly computed may file a notice with the Superintendent appealing the levy or collection of the Special Tax or annual installment. The Superintendent will promptly review the appeal and, if necessary, meet with the applicant and decide the appeal. If the findings of the Superintendent verify that the tax

should be modified or changed, the Tax Collection Schedule shall be corrected if necessary and, if applicable, a refund shall be granted in accordance with Section 8 hereof. Any dispute over the decision of the Superintendent shall be referred to the Board, and the decision of the Board with respect to the Special Tax or annual installment shall be final.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, the calculation of the amount of any annual installment or prepayment amount, the application of the method of apportionment, the classification of Parcels, or any definition applicable to the CFD.

8. Claim for Refund.

All claims for refund of Special Tax (or annual installment thereof) collected on behalf of the CFD shall be filed with the Superintendent not later than one year after the date the Special Tax (or annual installment) has been paid to the County or to the Superintendent on behalf of the CFD in cases where the tax is not collected by the County. 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 the claimant's bringing suit thereon. Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

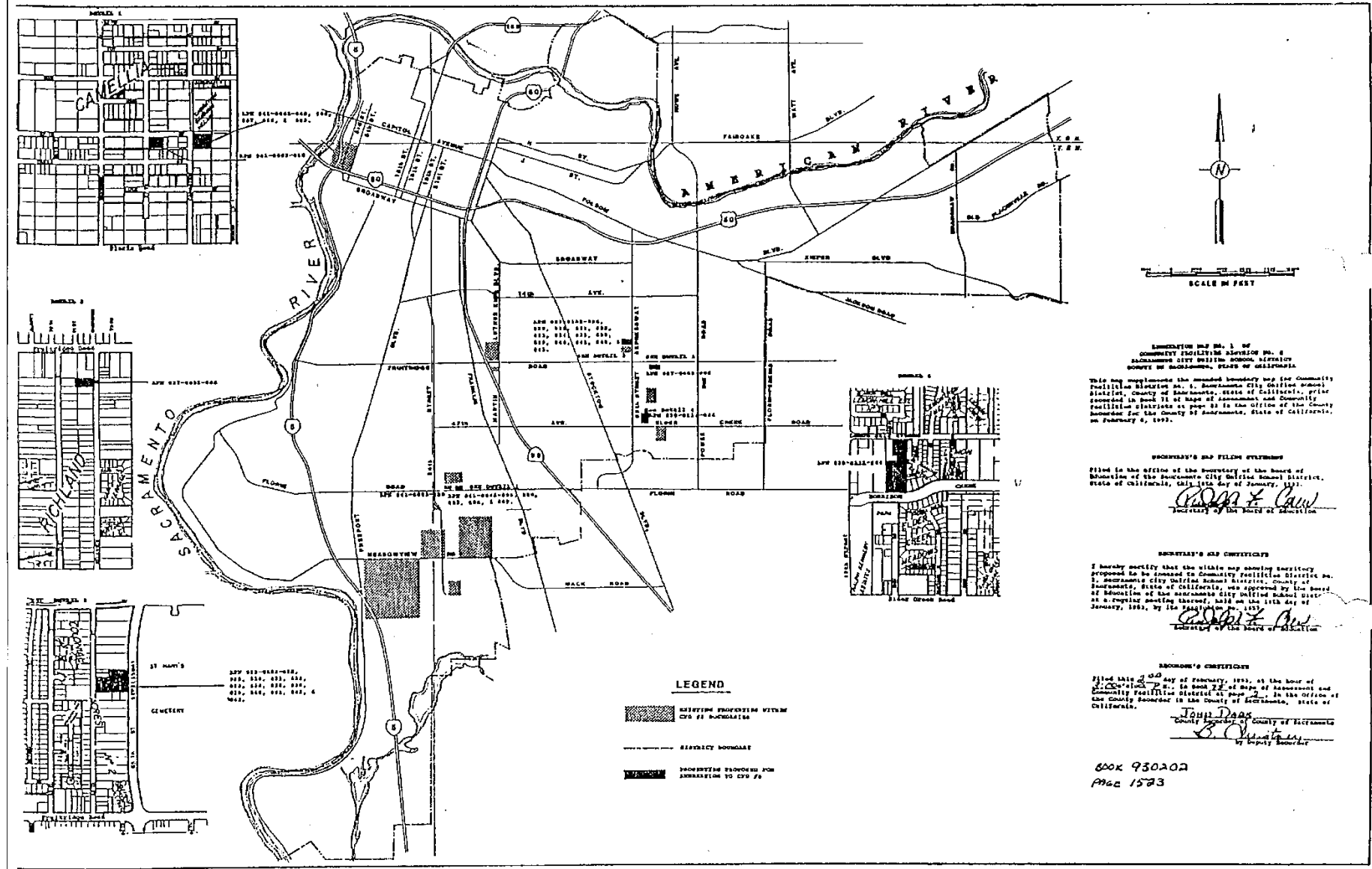
The Board acting on its own behalf and on behalf of the CFD shall respond to a timely claim within the time period required and in the manner specified by Government Code sections 912.4 and 912.6. Should said sections be amended or repealed, they shall apply according to their terms in effect on July 1, 1991.

The procedure described herein shall be the exclusive procedure for claimants' seeking a refund of Special Tax (or annual installments thereof). The decision of the District in response to any claim for refund shall be final.

9. Annexation of Territory.

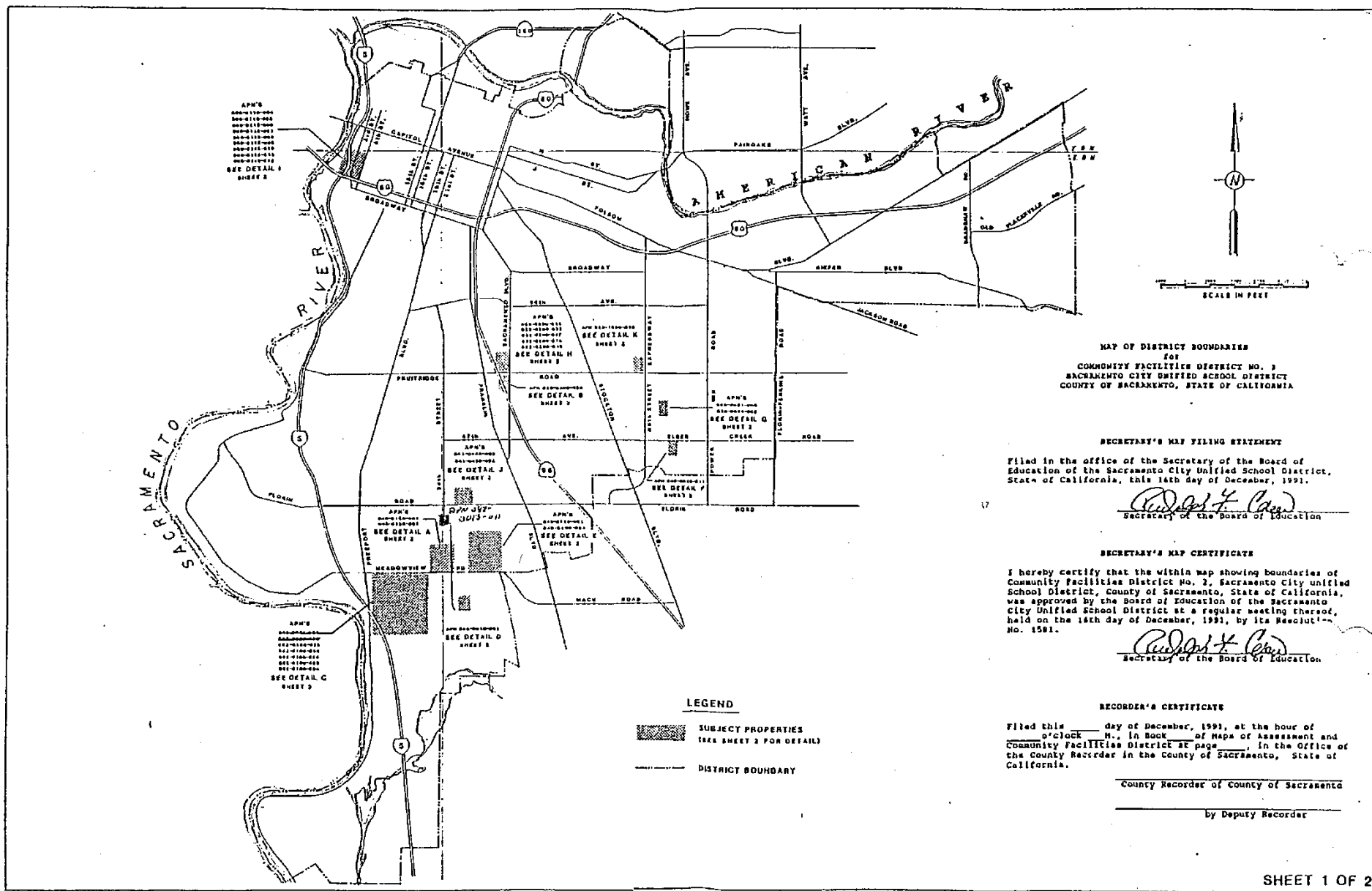
Any territory to be annexed to the CFD shall, in addition to payment of Special Taxes at the rates set forth above, be subject to payment of any costs incurred by the CFD and District in conducting the annexation process and such additional tax within the territory to be annexed as may be necessary to compensate for the interest and principal previously paid by the existing community facilities district; provided that in no event shall the additional tax authorized herein be allowed to exceed the Special Tax applicable to the Parcels being annexed.

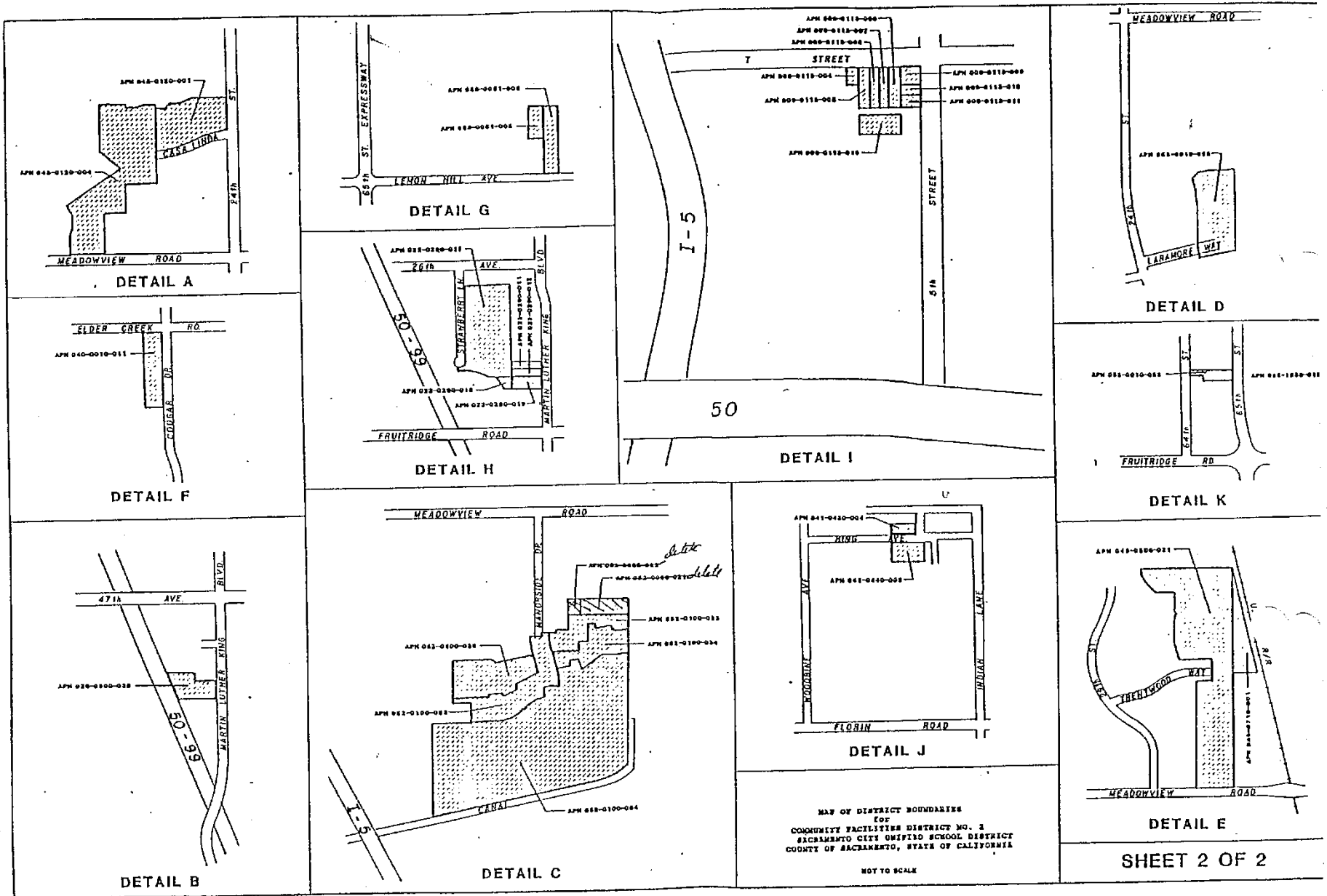
District Boundary Diagrams

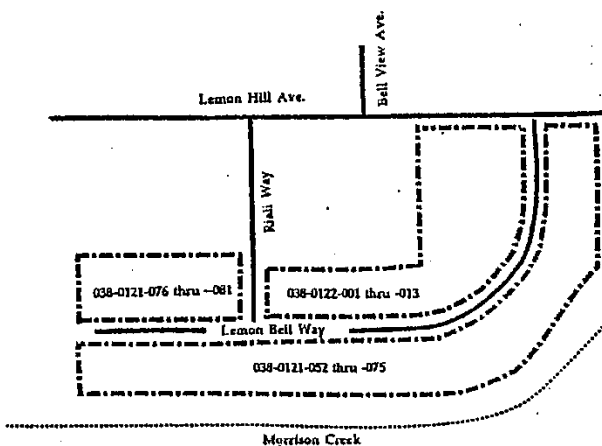


Sacramento City Unified School District
 Community Facilities District No. 2
 Special Tax Report, FY 2022-23









LEGEND
 Local Streets
 Boundary Lines
 Creek
 Parcel Numbers

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

SECRETARY'S MAP CERTIFICATE

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF ANNEXATION NO. 4 TO THE COMMUNITIES FACILITIES DISTRICT NO. 2, SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF TRUSTEES OF THE FAIR SACRAMENTO CITY UNIFIED SCHOOL DISTRICT AT A MEETING THEREOF, HELD ON ____ DAY OF _____, 1998 BY ITS RESOLUTION NO. _____.

SECRETARY OF THE BOARD

RECORDER'S CERTIFICATE

FILED THIS ____ DAY OF _____, 1998 AT THE HOUR OF ____ O'CLOCK ____ M. IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

COUNTY RECORDER, COUNTY OF SACRAMENTO

NOTE

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 BY SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

MAP OF PROPOSED BOUNDARY ANNEXATION NO. 4

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMMUNITY FACILITIES DISTRICT NO. 2**

**CITY OF SACRAMENTO, SACRAMENTO COUNTY,
 CALIFORNIA**

Slatts Consultants, Inc.
 2300 Boynton Ave., Suite 201
 Fairfield, CA 94533
 707-416-5016

2022-23 Special Tax Roll

The tax roll listing the fiscal year 2022-23 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 attributed to each parcel was computed in accordance with the Rate and Method of Apportionment of Special Tax summarized beginning on Page 8.

Any parcels within CFD #2 for which building permits for residential construction were not issued as of June 30, 2022 are not taxed for the 2022-23 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