

## ORDINANCE NO. 22-2025

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELK GROVE AUTHORIZING THE LEVYING AND APPORTIONING OF SPECIAL TAXES IN TERRITORY ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 2006-1 (MAINTENANCE SERVICES) AND AMENDING ELK GROVE MUNICIPAL CODE SECTION 3.19.010

**WHEREAS**, the 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; and

**WHEREAS**, the City Council, after public hearing on September 24, 2025, duly adopted Resolution No. 2025-186 wherein the City Council established boundaries of territory which is within a future annexation area (the “Future Annexation Area”), portions of which may be added into the CFD in the future only with the unanimous approval (a “Unanimous Approval”) of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed to the CFD, without any requirement for further public hearings or additional proceedings; and

**WHEREAS**, the boundaries of the Future Annexation Area of the CFD, are set forth in the Map Adding Territory to Future Annexation Area heretofore recorded on August 27, 2025, in Book 147 of Maps of Assessment and Community Facilities Districts at Page 2 as Document No. 202508270376 in the Office of the County Recorder in the County of Sacramento.

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

#### Section 1: Recitals.

The foregoing recitals are true and correct.

#### Section 2: Levy of Special Tax.

Pursuant to Section 53340 of the California Government Code, by the passage of this Ordinance, the Council hereby authorizes the levy of special taxes on territory within the Future Annexation Area that annexes into the CFD upon execution by the owners thereof of a Unanimous Approval, at the rate and in accordance with the rate and method of apportionment applicable to the annexed territory as set forth in the Unanimous Approval, or at the rate and in accordance with the rate and method of apportionment of special tax for CFD set forth as an exhibit to the Resolution of Formation. The rate and method of apportionment of special tax for any annexed territory established by the Unanimous Approval may be different from any other portion of the CFD.

A special tax shall not be levied to finance the services after the fiscal year identified in the rate and method established at the time of formation, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years.

Section 3: Establishment of Improvement Areas or Zones. in connection with any annexation by Unanimous Approval of territory from the Future Annexation Area, the City may designate all or part of annexed territory as an improvement area or zone within the CFD without additional hearings or procedures, and thereafter all proceedings for approval of the appropriations limit, the rate and method of apportionment and manner of collection of special taxes, which are set forth in the Unanimous Approval and may be different from other areas of the CFD, shall apply only to such improvement area or zone.

Section 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 Finance Director 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.

Section 5: Amendment to the Elk Grove Municipal Code.

Section 3.19.010 of the Elk Grove Municipal Code is hereby amended to add the following:

XXXX. Ord. 22-2025 adds Future Annexation Area to District 2006-1 and authorizes future tax levies.

Section 6: No Mandatory Duty of Care.

This Ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the City or any officer or employee thereof a mandatory duty of care towards persons and property within or without the City, so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

Section 7: Severability.

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable. This City Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof and intends that the invalid portions should be severed and the balance of the Ordinance be enforced.

Section 8: Effective Date and Publication.

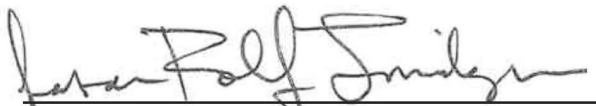
This Ordinance shall take effect thirty (30) days after its adoption. In lieu of publication of the full text of the ordinance within fifteen (15) days after its passage, a summary of the ordinance may be published at least five (5) days prior to and fifteen (15) days after adoption by the City Council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

**ORDINANCE:**       **22-2025**  
**INTRODUCED:**     September 24, 2025  
**ADOPTED:**        October 8, 2025  
**EFFECTIVE:**      November 7, 2025




BOBBIE SINGH-ALLEN, MAYOR of the  
CITY OF ELK GROVE

ATTEST:

  
JASON LINDGREN, CITY CLERK

APPROVED AS TO FORM:

  
JONATHAN P. HOBBS,  
CITY ATTORNEY

Date signed: October 10, 2025

**CERTIFICATION  
ELK GROVE CITY COUNCIL ORDINANCE NO. 22-2025**

**STATE OF CALIFORNIA            )**  
**COUNTY OF SACRAMENTO    )**     **ss**  
**CITY OF ELK GROVE            )**

***I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing ordinance, published and posted in compliance with State law, was duly introduced on September 24, 2025, and approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on October 8, 2025, by the following vote:***

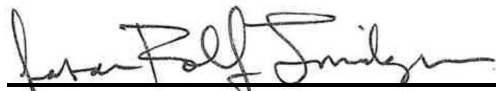
**AYES:            COUNCILMEMBERS: Singh-Allen, Brewer, Spease, Suen**

**NOES:           COUNCILMEMBERS: None**

**ABSTAIN:       COUNCILMEMBERS: None**

**ABSENT:        COUNCILMEMBERS: Robles**

***A summary of the ordinance was published pursuant to GC 36933(c) (1).***

  
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**Jason Lindgren, City Clerk  
City of Elk Grove, California**