

**Town of Truckee  
California**

**RESOLUTION 2026-28**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE  
CONFIRMING PARCEL CHARGES AND DIRECTIONS TO NEVADA COUNTY  
AUDITOR FOR COLLECTION OF PARCEL CHARGES OF TOWN SPECIAL  
SERVICE AREAS 1,2,3,4,5,6,7,8,9, AND DONNER TERRACE AND PROSSER  
WOODS PERMANENT ROAD DIVISIONS  
(formerly County CSAs and PRDs)**

**WHEREAS**, upon its incorporation in March 23, 1993 the Town of Truckee contained wholly within its incorporated limits County Service Areas (CSAs 4, 5, 6, 8, 9, 10, 11, 19 and 35) and Donner Terrace and Prosser Woods Permanent Road Divisions (PRDs); and

**WHEREAS**, pursuant to Nevada County Local Agency Formation Commission (LAFCo) Resolution 92-06, Nevada County Board of Supervisors Resolution 92-483 and the passing of Measure H (November 3, 1992 General Election ) by a 72.79% vote of the Truckee electorate, the CSA/PRD were dissolved effective June 30, 1993 and reorganized pursuant to Town of Truckee Ordinance 93-16 immediately on July 1, 1993 into respective Town Special Service Areas (TSSAs) and Permanent Road Divisions (PRDs) without change to boundaries or purpose; and

**WHEREAS**, the Town of Truckee and the County of Nevada entered into a Standard Form Tax Collection Services Contract on June 20, 1997, allowing for placement of special taxes, special assessments, or parcel charges on the County secured property tax rolls; and

**WHEREAS**, the Town Council has requested a Town Attorney opinion concerning the compliance of these special assessments with regard to Proposition 218; and

**WHEREAS**, the Town Attorney has advised that these assessments are not subject to the provisions of Proposition 218 so long as they are not increased beyond the levels required to be imposed by the Local Agency Formation Commission during the incorporation process; and

**WHEREAS**, the Town has previously levied parcel charges most recently as Resolution 2025-35.

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, as follows:**

- 1. As hereby confirmed and established by the Town of Truckee Resolutions 93-86, 94-37, 95-20, 96-28, 97-22, 98-22, 99-33, 00-33, 01-28, 02-27, 03-25, 04-17, 05-29, 06-26, 07-21, 08-31, 09-21, 10-14, 11-20, 12-20, 13-14, 14-26, 15-20, 16-23, 17-18, 18-26, 19-16, 20-39, 21-34, 22-18, 23-26, 24-24, and 25-35 that the parcel charges for the fiscal year 2026/27 shall be imposed and levied upon those parcels and in those amounts as set forth in Exhibit "B" attached hereto and incorporated herein.
- 2. It is hereby confirmed that the boundaries of all TSSAs and PRDs as set forth in Exhibits "A" and "B" are wholly within the incorporated limits of the Town of Truckee.
- 3. The Nevada County Auditor is directed to apply and input the same computer record for the 2026/27 fiscal year tax roll collection for TSSAs and PRDs of the Town of Truckee as was applied for the 2025/26 fiscal year tax roll collection for TSSAs and PRDs for the Town of Truckee, with modifications reflecting the attached exhibits, specifically the additional TSSA 5 parcel charges set to \$0 in Exhibit B, and actual count of developed parcels.
- 4. The Town Manager is authorized and directed to take any action and to incur any cost necessary to further direct the Nevada County Auditor in properly and successfully placing the said 2026/27 fiscal year parcel charges on the tax rolls for collection.

**The foregoing Resolution was introduced at a Regular Meeting of the Town Council of the Town of Truckee, held on the 9th day of June, 2026, by Council Member \_\_\_\_\_ who moved adoption, which motion being duly seconded by Council Member \_\_\_\_\_ and upon roll call was adopted by the following vote:**

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
**Anna Klovstad, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Kelly Carpenter, Town Clerk**

**Exhibit 'A'**  
**TOWN OF TRUCKEE 2025/26**  
**TAX AREA CODES BY**  
**TOWN SPECIAL SERVICE AREAS**

Lists indicate new Town Special Service Area (TSSA #) and the corresponding new Tax Area Codes.

			<b>CSA 4 /</b>	<b>TSSA 1</b>			
<b>TSSA #1</b>	<b>003-001</b>						
			<b>CSA 5 /</b>	<b>TSSA 2</b>			
<b>TSSA #2</b>	<b>003-015</b>						
			<b>CSA 6 /</b>	<b>TSSA 3</b>			
<b>TSSA #3</b>	<b>003-018</b>						
			<b>CSA 8 /</b>	<b>TSSA 4</b>			
<b>TSSA #4</b>	<b>003-042</b>						
			<b>CSA 9 /</b>	<b>TSSA 5</b>			
<b>TSSA #5 Zone I</b>	<b>003-008</b>	<b>003-038</b>	<b>003-055</b>				
<b>TSSA #5 Zone II</b>	<b>003-030</b>	<b>003-056</b>	<b>003-057</b>	<b>003-058</b>	<b>003-059</b>		
<b>TSSA #5 Zone III</b>	<b>003-060</b>						
			<b>CSA 10 /</b>	<b>TSSA 6</b>			
<b>TSSA #6</b>	<b>003-013</b>						
			<b>CSA 11 /</b>	<b>TSSA 7</b>			
<b>TSSA #7</b>	<b>003-014</b>						
			<b>CSA 19 /</b>	<b>TSSA 8</b>			
<b>TSSA #8</b>	<b>003-010</b>						
			<b>CSA 35 /</b>	<b>TSSA 9</b>			
<b>TSSA #9 Zone 1</b>	<b>003-043</b>						
<b>TSSA #9 Zone II</b>	<b>NOT ACTIVE</b>						
<b>TSSA #9 Zone III</b>		<b>003-041*</b> <b>Portion</b>					

**\*PARCELS NOT INCLUDED IN TSSA #9 - Zone III**

APN 17-080-19  
APN 17-080-25  
APN 17-117-14  
APN 17-117-15  
APN 17-120-53  
APN 17-120-81  
APN 17-120-82  
APN 17-120-83  
APN 17-120-84  
APN 17-120-86  
APN 17-120-88  
APN 17-120-90  
APN 17-120-92  
APN 17-120-94

**DONNER TERRACE PRD No Tax Area Code for PRD.**

APN 17-390-10  
APN 17-390-11  
APN 17-390-12  
APN 17-390-13  
APN 17-390-14  
APN 17-390-15  
APN 17-400-02  
APN 17-400-03  
APN 17-400-04  
APN 17-400-05  
APN 17-400-07  
APN 17-400-11  
APN 17-400-12  
APN 17-400-13  
APN 17-400-16  
APN 17-400-17  
APN 17-360-05

**PROSSER WOODS PRD: No Tax Area Code for PRD.**

APN 16-620-01	APN 16-620-02
APN 16-620-03	APN 16-620-04
APN 16-620-05	APN 16-620-06
APN 16-620-07	APN 16-620-08
APN 16-620-09	APN 16-620-10
APN 16-620-11	APN 16-620-12

**EXHIBIT 'B'**

**2025-26 Parcel Charge**

<b>Town Special Service Area 1</b>	<b>(Tahoe Donner)</b>	
Land Only		<b>\$ 70.00</b>
Land/Improvements		<b>\$ 95.00</b>
Land/Improvements - 3 Owner Timeshare		<b>\$ 31.67</b>
<b>Town Special Service Area 2</b>	<b>(Olympic Heights)</b>	
Land Only		<b>\$ 0.00</b>
Land/Improvements		<b>\$ 0.00</b>
<b>Town Special Service Area 3</b>	<b>(Biltz Tract)</b>	
Land Only		<b>\$ 0.00</b>
Land/Improvements		<b>\$ 0.00</b>
<b>Town Special Service Area 4</b>	<b>(Portion of Biltz Tract)</b>	
Land Only		<b>\$ 0.00</b>
Land/Improvements		<b>\$ 0.00</b>
<b>Town Special Service Area 5</b>	<b>(Glenshire/Devonshire/The Meadows)</b>	
(a) Zone 1 - Glenshire/Devonshire	Land Only	<b>\$ 23.00</b>
	Land/Improvements	<b>\$115.00</b>

Except that the Parcel Charge for the following parcels will be set to \$0:

049-290-001-000  
049-290-002-000  
049-290-003-000  
049-290-004-000  
049-290-005-000  
049-290-008-000  
049-290-011-000  
049-290-012-000  
049-290-013-000  
049-290-014-000  
049-290-015-000  
049-290-016-000  
049-290-017-000  
049-290-018-000  
049-290-019-000  
049-290-020-000  
049-290-023-000  
049-290-024-000  
049-290-025-000  
049-290-026-000  
049-290-027-000

<b>(b) Zone 2 - The Meadows/Kent Drive</b>		
Land Only		<b>\$ 0.00</b>
Land/Improvements		<b>\$ 0.00</b>
<b>(c) Zone 3 - Cambridge Estates</b>		
Land Only		<b>\$ 84.00</b>
Land/Improvements		<b>\$176.00</b>

<b>Town Special Service Area 6</b>	<b>(Martis Valley Estates)</b>	
<b>Land Only</b>		<b>\$ 0.00</b>
<b>Land/Improvements</b>		<b>\$ 0.00</b>
<b>Town Special Service Area 7</b>	<b>(Ponderosa Palisades, Unit 4)</b>	
<b>Land Only</b>		<b>\$ 0.00</b>
<b>Land/Improvements</b>		<b>\$ 0.00</b>
<b>Town Special Service Area 8</b>	<b>(Donner View)</b>	
<b>Land Only</b>		<b>\$0.00</b>
<b>Land/Improvements</b>		<b>\$0.00</b>
<b>Town Special Service Area 9</b>	<b>(Donner Lake West)</b>	
<b>(a) Zone 1 Wolfe Estates</b>		
<b>Land Only</b>		<b>\$0.00</b>
<b>Land Improvements</b>		<b>\$0.00</b>
<b>(b) Zone 2 Creekside</b>	<b>Not Recorded</b>	
<b>(c) Zone 3 Donner Lake Woods</b>		
<b>Land Only</b>		<b>\$0.00</b>
<b>Land/Improvements</b>		<b>\$0.00</b>
<b>Donner Terrace PRD</b>		
<b>Land Only</b>		<b>\$0.00</b>
<b>Land/Improvements</b>		<b>\$0.00</b>
<b>Prosser Woods PRD</b>		
<b>Land Only</b>		<b>\$0.00</b>
<b>Land/Improvements</b>		<b>\$0.00</b>