

**Town of Truckee
California**

RESOLUTION 2025-32

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
CONFIRMING SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 2015-1
(Joerger Ranch Trail Maintenance and Transit District)**

WHEREAS, the Town Council adopted Resolution 2015-51 entitled "Resolution of the Town Council of the Town of Truckee Declaring Its Intention to Establish Proposed Community Facilities District Number 2015-1" (the "Resolution of Intention") stating its intention to form the "Town of Truckee Community Facilities District No. 2015-1 (Joerger Ranch Trail Maintenance District)" (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code for the purpose of financing certain trail maintenance as further provided in that resolution;

WHEREAS, the Town Council subsequently adopted Resolution 2016-03 entitled "A Resolution of the Town Council of the Town of Truckee, Regarding Formation of Community Facilities District, Authorizing the Levy of a Special Tax, and Submitting the Levy of Special Tax to Qualified Electors" (the "Resolution of Formation") ordering the formation of the Joerger Ranch Trail Maintenance District, authorizing the levy of a special tax on property within the CFD, and preliminarily establishing an appropriations limit for the CFD;

WHEREAS, on October 23, 2018, the Town Council adopted Resolution 2018-70 entitled "A Resolution of the Town Council of the Town of Truckee Regarding a Change of a Community Facilities District, Authorizing the Levy of a Special Tax, and Submitting the Levy of Special Tax to Qualified Electors" (the "Resolution of Change") ordering the alteration of Community Facilities District No. 2015-1 to include transit facilities and services;

WHEREAS, pursuant to the Resolution of Formation, Resolution of Change, and pursuant to Resolution 2018-71 entitled "A Resolution of the Town Council of the Town of Truckee Declaring Results of Special Election and Directing Recording of Notice of Special Tax Lien" (the "Election Resolution") adopted by the Town Council, the propositions of the levy of the special tax and the establishment of the appropriations limit were submitted to the qualified electors of the CFD as required by the Act;

WHEREAS, pursuant to the Election Resolution, the special election was held within the CFD on October 23, 2018, at which time the eligible landowner electors approved such propositions required by the Act;

WHEREAS, the Town Council adopted Ordinance 2016-02 authorizing and levying special taxes with the CFD pursuant to the Act, at the rate and in accordance with the special tax formula contained in the Rate and Method of Apportionment, as set forth in the Resolution of Formation, which is incorporated herein by reference. The Town Council may adopt one or more resolutions at any time directing that the special taxes commence being levied, provided that any such resolution may: (i) direct the levying of special taxes initially against some properties within the CFD and not others if the Council determines that certain properties will derive no benefit from the initially constructed facilities; and/or (ii) direct the levying of special taxes at less than the

maximum amount called for in the Resolution of Formation and the Rate and Method of Apportionment;

WHEREAS, the Town Council was authorized and directed to determine the specific special tax rate and amount to be levied for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation and the Rate and Method of Apportionment; and

WHEREAS, on October 25, 2022 the Town Council accepted all paved trails into the Town trail maintenance network and funds such trail maintenance with Measure R and Measure U funds, thereby eliminating the need to collect trail maintenance funding through CFDs for Fiscal Year 2025/2026:

* * * * *

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 and ordinances described above, the Special Tax for the fiscal year 2025/26 shall be imposed and levied upon those parcels and in those amounts as set forth in Exhibit "A" attached hereto and incorporated herein, which comply with the established Rate and Method of Apportionment. As hereby confirmed and established by the Town of Truckee resolutions and ordinances described above, the Special Tax for the fiscal year 2025/26 shall be imposed and levied upon those parcels and in those amounts as set forth in Exhibit "A" attached hereto and incorporated herein, which comply with the established Rate and Method of Apportionment, and represents 0% of the maximum Trail Tax (Tax B).
2. The establishment of Special Tax A as \$0 for Fiscal Year 2025/26 does not preclude the Town Council from imposing the Maximum Special Tax based on the Maximum Special Tax Rate in future fiscal years.
3. It is hereby confirmed that the boundaries of CFD 2015-1 are wholly within the incorporated limits of the Town of Truckee.
4. All the parcels within CFD 2015-1 are located in Nevada County Tax Rate Area 003-021.
5. The Special Tax A and Special Tax B for fiscal year 2025/26 year is hereby established as the sum of: (a) the Base Special Tax (calculated pursuant to Section D of the Rate and Method of Apportionment), representing a 1.6% increase from the Base Special Tax for the 2024/25 year reflecting the change in the Engineering News Record Construction Cost Index (CCI); and (b) any unpaid special taxes, penalties, or interest that is unpaid. A 1.6% increase reflecting the change in the CCI is accepted for increasing the Maximum Special Tax A and Maximum Special Tax B. The fiscal year 2025/26 "Maximum Special Tax Rate" identified in "Exhibit B" may be utilized by the Town for establishing the future year Base Special Tax.
6. Tax assessments will be included on the Nevada County Assessors Tax roll, as available.

7. The Nevada County Auditor-Controller is authorized to place the CFD special taxes on the 2025/26 Secured Tax Roll in accordance with the Standard Form Tax Collection Services contract between Nevada County and the Town.
8. The Town Manager is authorized and directed to take any action and to incur any cost necessary to properly and successfully invoice for collection the 2025/26 special taxes described above.

The foregoing Resolution was introduced by _____, seconded by _____, at a Regular Meeting of the Truckee Town Council, held on the 10th day of June 2025, and adopted by the following vote:

AYES:

NOES:

ABSENT:

Jan Zabriskie, Mayor

ATTEST:

Kelly Carpenter, Town Clerk

Exhibit 'A'**2025/2026**

Tax Rate Area 003-021

Property Owner	APN #	Special Tax A Assessments Levied for FY 2025/26	Special Tax B Assessments Levied for FY 2025/26	Total Special Tax Assessments Levied for FY 2025/26
J-MAR 1, LLC	019-620-065-000	\$32,360.04	\$0.00	\$32,360.04
J-MAR 1, LLC	019-620-066-000	\$0.00	\$0.00	\$0.00
J-MAR 1, LLC	019-620-067-000	\$0.00	\$0.00	\$0.00
Joerger Associates, LLC	019-620-061-000	\$0.00	\$0.00	\$0.00
Joerger Associates, LLC	019-620-062-000	\$0.00	\$0.00	\$0.00
Joerger Associates, LLC	019-620-002-000	\$0.00	\$0.00	\$0.00
Joerger Associates, LLC	019-620-001-000	\$0.00	\$0.00	\$0.00
Joerger Associates, LLC	019-620-004-000	\$0.00	\$0.00	\$0.00
Truckee Tahoe Lumber Co.	019-620-063-000	\$4,639.14	\$0.00	\$4,639.14
TOTAL		\$36,999.18	\$0.00	\$36,999.18

Exhibit 'B'

FY 2025/2026 Maximum Special Tax Rate
1.6% CCI Increase

Transit Tax (Tax A)

Land Use	Unit	Tax A per Unit
Residential	Residential Unit	\$183.04
Hotel Unit	Hotel Unit	\$183.04
Non-Residential	building square foot	\$0.57
Manufacturing/Industrial	building square foot	\$0.31
Workforce Housing	exempt	\$0.00
Open Space	exempt	\$0.00

Trail Tax (Tax B)

Taxable Parcel Type	Tax B per Acre per Mile of Constructed Trail
Regional Commercial	\$1,384.22
Mfg/Industrial	\$396.56
Open Space	\$0.00
Lifestyle Commercial	\$1,332.48
Lifestyle Commercial-1	\$123.39
Business Innovation	\$208.20
Multi-Family Res.	\$249.85