# Town of Truckee California

#### **RESOLUTION 2022--68**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
APPROVING THE FORMATION, CONFIRMING DIAGRAM AND ASSESSMENTS,
AND ORDERING MAINTENANCE AND OPERATIONS FOR
WEST RIVER LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT NO. 1
FOR FISCAL YEAR 2023/2024

WHEREAS, on September 13, 2022, the Town Council adopted Resolution 2022-56 entitled "Resolution of the Town Council of the Town of Truckee Declaring Its Intention to Order Formation and to Levy and Collect Assessments Within the Landscaping and Lighting Assessment District for Fiscal Year 2023/2024" (the "Resolution of Intention") stating its intention to form the "West River Landscaping and Lighting Assessment District No.1" (the "Assessment District") pursuant to the provisions of Part 2 of Division 15 of the Streets and Highways Code of the State of California (The Landscaping and Lighting Act of 1972).

**WHEREAS,** November 8, 2022, was the time and date set for hearing objections to the levying of said assessments; and

**WHEREAS**, the assessment ballot and notice of public hearing were provided for the time and manner required by law; and

WHEREAS, at the appointed time and place said hearing was duly and regularly held, and all persons desiring to be heard were given an opportunity to be heard, and this Town Council thereby acquired jurisdiction to order said levy and confirmation of the boundary map and assessment prepared by and made a part of the Engineer's Report (attached hereto as Exhibit A) to pay the costs and expenses thereof.

\* \* \* \* \* \*

# NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, HEREBY FINDS AND DECLARES AS FOLLOWS:

- The property owners responsible for more than 50 percent of the proportional financial obligation of ballots submitted by the affected properties within the West River Landscaping and Lighting Assessment District No.1 (District) had, at the conclusion of the hearing, voted in favor of the proposed levy of assessments.
- The public interest, convenience and necessity require that the levy be made.
- 3. The District benefited by said improvements and to be assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof contained in the Engineer's Report and filed in the office of the Town Clerk, which map is made a part hereof by references thereto.
- 4. The assessments set forth in said report now constitute liens upon the lots or parcels of land described in said report, and that the territory to be included in the said district is as shown by a map thereof comprising part of said report and filed in the office of the Town Clerk.
- 5. The assessment to pay the costs and expenses of the maintenance of

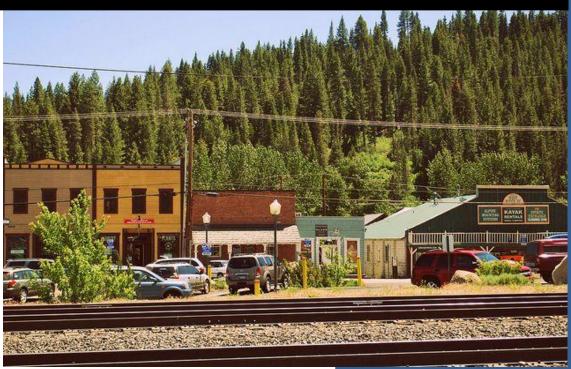
- said improvements is hereby levied.
- 6. This Town Council expressly finds and determines (a) that each of said lots and parcels of land will be specially benefited by the maintenance and operations of the improvements at least in the amount, if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of said evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
- 7. Immediately upon the adoption of this Resolution, the Town Clerk shall file a certified copy of the assessments with the Treasurer-Tax Collector of Nevada County. Upon such filing, the County Treasurer-Tax Collector shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected, at the same time and in the same manner as County Taxes are collected and pursuant to all laws providing for the collection and enforcement of the assessments. After collection by the County of Nevada, the net amount of assessment after deduction of any compensation due the County for collection, shall be paid to the Director of Administrative Services for the Town of Truckee.
- 8. Upon receipt of moneys representing assessments collected by the County, the Director of Administrative Services of the Town of Truckee shall deposit the moneys in a Special Revenue Fund, which Special Revenue Fund the Director of Administrative Services of the Town is hereby directed to establish under the distinctive designation of said maintenance assessment district. Moneys in said improvement fund shall be expended only for the maintenance and operations of said improvements.

The foregoing resolution was in	troduced by f the Truckee Town Council,	, seconded by held on the 8 <sup>th</sup>
day of November 2022 and adopted by		
AYES:		
NOES:		
ABSENT:		
ATTEST:	Courtney Hen	derson, Mayor
Judy Price, MMC, Town Clerk		

# West River Street

Landscaping and Lighting Assessment District No. 1

# Engineer's Report



Town of Truckee, California Fiscal Year 2023/2024

Prepared by: Kristin Lowell, Inc.

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# **Attachment:**

**Attachment A: Boundary Map** 

**Attachment B: Assessment Allocation Map** 

Attachment C: Loan Agreement between the Town of Truckee and Matthew and Wendy Brown

# INTRODUCTION

The Town of Truckee ("Town") proposes to maintain sidewalk and landscape facilities in Truckee, California along a segment of West River Street between 10331 West River Street on the west to Bridge Street on the east including the portion of Bridge Street between South River Street to the railroad track crossing, and Mill Street. The proposed project intends to improve pedestrian safety by reducing vehicle speeds; providing intersection control, crosswalks, and sidewalks; and reducing potential conflicts between motorists, pedestrians, and cyclists. As part of the work in the area, the Town has acquired easements from the railroad for the sidewalks and public parking lots and will reconfigure public parking. The proposed project would also include landscaping and streetscape features to beautify the corridor.

The downtown Truckee area south of the railroad tracks is undergoing a major transformation. The Town is undertaking numerous improvement projects within the West River Landscape and Lighting District boundary that include:

<u>West River Streetscape</u>- The Project will install sidewalks, cross walks, a pedestrian median island, landscaping, lighting; underground utilities; create new public parking; and reconfigure existing public parking.

Reimage Bridge Street-The Project is located on Bridge Street at the Donner Pass Road and East/West River Street intersections on either side of the railroad tracks. The Project will install new and connect existing sidewalks, as well as install traffic signals with crosswalks at the Bridge Street/West/East River Streets and Bridge Street/Donner Pass Road intersections. A quiet zone is intended to be established at the railroad crossing, which will require new vehicle and pedestrian gates and replacement of the existing railroad track crossing.

<u>Legacy Trail-Brockway Road Multi-Use Trail Connection</u>-The Project will construct a multi-use trail along the south side of Brockway Road between Palisades Drive and the Truckee River bridge. This project was completed in the summer of 2021.

West River Street Park-The Project redevelops the Old County Corp Yard lot at the corner of West River Street and Mill Street, providing a riverfront park, commercial partnership opportunities, streetscape improvements, a pedestrian median island, utility undergrounding, and a location for the northern abutment of the Truckee Springs Pedestrian Bridge connection to the Legacy Trail located on the south side of the Truckee River.

The formation of the Landscaping and Lighting Assessment District (District), proposed improvements, method of apportionment and assessments described in this Report are based on the current streetscape improvements, landscaping, and lighting plans including all estimated direct expenditures, incidental expenses, and reserves associated with the maintenance and servicing of the proposed improvements. The detailed plans and specifications are on file with the Town. Only the Annual Maintenance services will be funded through the Landscaping and Lighting District and are subject to this Engineer's Report.

CERTIFICATES	
The undersigned respectfully submits the e	nclosed report as directed by the Town Council.
Dated: September 1, 2022	
	TERRANCE E. LOWELL, P.E. for Kristin Lowell Inc., Engineer of Work
	By Terrance Elwell
I HEREBY CERTIFY that the enclosed En Truckee on the day of	ngineer's Report was filed with Town Clerk, Town of, 2022.
	By Town Clerk Town of Truckee
I HEREBY CERTIFY that the enclosed En Town Council of the Town of Truckee, Calif	gineer's Report was approved and confirmed by the ornia, on the, 2022.

Town Clerk

Town of Truckee

# **ENGINEER'S REPORT**

No. 13398

Terrance E. Lowell, Engineer of Work for the West River Street Landscaping and Lighting Assessment District No. 1 ("District") for the Town of Truckee ("Town"), Nevada County, California, makes this report as directed by the Town Council, pursuant to Section 22585 of the Streets and Highways Code.

This report includes the following attached exhibits:

**EXHIBIT A:** A description of the proposed improvements.

**EXHIBIT B:** The estimate of cost of the improvements.

**EXHIBIT C:** An analysis of the special and general benefits.

**EXHIBIT D:** A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on the special benefits to be derived by each parcel, respectively, from the improvements.

**EXHIBIT E:** An assessment roll, listing the names and addresses of the owners of real property within the assessment District and the amount proposed to be specially assessed against each parcel of real property.

**EXHIBIT F:** Proposed maximum annual assessment per parcel for District administration costs and expenses.

Respectfully submitted,

TERRANCE E. LOWELL, P.E.

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Engineer of Work

# **EXHIBIT A: PLANS AND SPECIFICATIONS**

The Landscaping and Lighting Act of 1972 allows the Town to raise funds for acquiring land(s), for installing, constructing, maintaining, and servicing public improvements as defined in Section 22525 of the Streets and Highways Code. Incidental expenses including legal fees, engineering fees and all other costs associated with the formation and administration of the assessment District as defined in Section 22526 of said Code may also be included.

The following descriptions are allocated between the Capital Improvements and Annual Maintenance for the West River Streetscape Project, the West River Street Park, Reimagine Bridge Street and Legacy Trail-Brockway Road Multi-Use Trail Connection. Only the Annual Maintenance costs and services will be funded through the Landscaping and Lighting District and are subject to this Engineer's Report.

# Capital Improvements

The capital improvement projects listed below will be funded through a combination of Measure V Sales Tax Fund, Traffic Impact Fees, General Fund, Measure R (or renewed Measure U) Sales Tax Fund, Local Partnership Program (LPP) grant funds, and an Affordable Housing and Sustainable Communities Program (AHSC) Grant. The construction for the projects is not funded through the District. Only the annual maintenance of the projects is funded by the District.

The Legacy Trail-Brockway Road Multi-Use Trail Connection Project was constructed in the summer of 2021. The West River Streetscape Project is scheduled to start construction in 2023. West River Street Park and Reimagine Bridge Street are scheduled for construction starting in 2024 or 2025. The Projects will include 6 foot or wider sidewalks within the District, crosswalks, traffic signals at Bridge Street and East/West River Streets, pedestrian median islands, lighting, landscaping, public parking, undergrounding utilities, and storm drain/water quality improvements.

# **Roadway Improvements**

The proposed roadway improvements include:

- Repaving Brockway Road, Bridge Street, West River Street, and Mill Street.
- Restriping the roadways to maintain one travel lane in each direction, accommodate pedestrian islands, and maintain bike lanes on Bridge Street and West River Street west of Mill Street.
- Constructing raised pedestrian median islands in the center of the roadway.
- Traffic signals at the intersection of Bridge Street and East/West River Street.

#### **Pedestrian Improvements**

The proposed pedestrian improvements include:

- Constructing new sidewalks to close gaps and create continuous sidewalks on both sides
  of West River Street, Bridge Street from South River Street to the train tracks, and Mill
  Street.
- Constructing raised pedestrian median islands in the center of the roadway with crosswalks.
- Constructing multiple mid-block crosswalks.

- Constructing an accessible path of travel between parking and businesses and curb cuts/driveways to comply with Americans with Disabilities Act (ADA) standards.
- Constructing public outdoor spaces to activate the streetscape and improve business vitality.
- Constructing vegetated areas and landscaping to improve aesthetics.
- Constructing new street lighting at pedestrian crossings and parking lots to improve visibility.

## Parking And Snow Storage Improvements

Proposed public parking and snow storage areas include:

- Parallel parking stalls on the south side of West River Street between curb cuts have been incorporated where available.
- Loading zones have been designed in key areas near businesses.
- The Jax Diner parking lot will be reconfigured and a new parking lot at the Mill Street intersection will be constructed.
- Both parking lots will have landscaping strips that can also be used for snow storage.

#### **Utility and Drainage Improvements**

Proposed drainage improvements will include:

- Drainage improvements will be constructed including new and replaced pipes and drain inlets and new and replaced curb and gutter.
- New BMPs will be constructed to treat the new parking lot impervious areas.
- Re-contouring the roadway to reduce drainage issues at low elevation buildings.

#### Proposed Utility Improvements will include:

- The overhead utilities along West River Street will be undergrounded from 10331 West River Street to approximately 10061 East River Street, along Mill Street, and along Bridge Street between West River Street and the railroad tracks.
- Utility connections to individual buildings will be modified as necessary to accommodate the underground connections.
- New transformers will be installed.
- Acquisition of license agreements for utilities.

#### **Landscape and Irrigation Improvements**

The proposed landscaping improvements include:

- Landscaping buffer strips along the north sides of the parking lots and can be used as snow storage areas.
- Landscaping will be incorporated in the parking lot sidewalks and wider sidewalk areas where feasible.
- Raised landscaping boxes with seat walls or benches may be incorporated in wider sidewalk areas.
- Landscaping will be irrigated with automatic sprinklers with a central remote controller that
  Town Facilities Division will have access to. All irrigation equipment has been designed
  with ease of winterization in mind. Irrigation on private property will not be included in the
  maintenance district and is the private property owners' responsibility.

#### **Railroad Crossing Improvements**

The Reimagine Bridge Street Project will construct traffic signals and connected sidewalks at the Bridge Street and West/East River Street intersection and across the railroad tracks. As part of this project, railroad crossing improvements will be made, such as vehicle gate replacement and pedestrian access gates on both sides of Bridge Street.

#### Annual Maintenance

The annual cost for maintenance of all the sidewalks and landscaped corridors throughout the District will be funded through the Landscape and Lighting Assessment District and are subject to this Engineer's Report.

## **Sidewalk Maintenance**

Annual sidewalk maintenance includes snow removal once daily during snowstorm events (approximately 25 times per year) without the use of de-icing agents. Snow removal will include the clearing of a 6-foot wide path along sidewalks. This also includes snow removal across driveways to clear a path for sidewalk continuation. Sidewalk maintenance also includes sweeping approximately 2 times per year to remove sediment and debris and trash removal.

In addition, the maintenance services also include necessary snow off-hauling during heavy winter storm events. Off-hauling services will be commissioned on an "as needed" basis depending on varied annual snow accumulations where the snow that is removed from the sidewalks cannot be treated in another fashion. The entire cost of snow off-hauling services associated with snow that falls within the district boundary that is within the right of way and Town easements will be provided by the Town.

Maintenance will include repairing or replacing damaged areas or infrastructure such as bike racks, benches, pavers, or driveway aprons, as needed. Maintenance also includes trash pick-up, garbage can and parking kiosk snow removal, streetlight utility fees, and repair and maintenance of street lighting.

#### Landscaping

Annual landscaping services include weeding, water service, backflow maintenance, irrigation maintenance and repair, plant replacement, and all other necessary maintenance to ensure fully functional landscaping along the corridor.

#### **Utilities**

Utilities will be undergrounded along West River Street, which is an easement over Union Pacific Railroad Property. The existing utilities will require license agreements in railroad property and will require an annual fee for each utility.

# **EXHIBIT B: ESTIMATE OF COST**

The following table is the proposed budget for Fiscal Year 2023/24.

EXPENDITURES	BUDGET	% of Budget
Sidewalk Maintenance	\$64,700	71.65%
Snow removal, sidewalk sweeping, curb		
and gutter replacement		
Street Lighting	\$2,700	2.99%
Landscaping	\$6,900	7.64%
District Administration/Reserve	\$16,000	17.72%
Total Expenditures	\$90,300	100.00%
REVENUES		
Assessment Revenues	\$73,907	81.85%
Other Revenues (1)	\$16,393	18.15%
Total Revenues	\$90,300	100.00%

<sup>(1)</sup> Cost associated with the Town's obligation to pay for the general benefit.

## **Budget Notations**

The annual budget may be adjusted each year to reflect the annual change in the Consumer Price Index (CPI) for the calendar year preceding the fiscal year for which the assessment is to be levied. Annual increases for the CPI shall be determined by the Town Council.

The Landscaping and Lighting Act of 1972 requires that the Town establish a special fund for the revenues and expenditures of the assessment District. The Town shall use the assessment revenue only for the purposes as stated herein. Any fund balance remaining at the end of a fiscal year must be carried over to the next fiscal year for up to five years. The Town may accrue revenues over a period of five years with the intent to expend that revenue by the end of the fifth year.

# **EXHIBIT C: SPECIAL and GENERAL BENEFITS**

# Special Benefit Analysis

All special benefits derived from the assessments outlined in this report are for property related services directly benefiting each individual assessed parcel in the District. The special benefit must affect the individual assessable parcel in a way that is particular and distinct from its effect on other parcels, and that real property in general and the public at large do not share. No parcel's assessment shall be greater than the special benefits received.

Specifically, each parcel benefits from each of the District services as defined below.

# **Sidewalk Maintenance**

The sidewalk maintenance services provide a safer and cleaner pedestrian right-of-way as well as allowing accessibility to each of the assessed parcels and associated parking spaces during a snowstorm. Sweeping and removing the snow from both the sidewalks and driveway entrances allows pedestrians and vehicles to safely enter and exit each parcel. If snow is not cleared rapidly, it can create hazardous conditions. Snow and ice create slippery surfaces which is one of the main causes of slip-and-fall accidents during the winter months. Removing the snow may help avert these accidents and prevent injury lawsuits filed against the property owner.

The sidewalks also provide an accessible path of travel (ADA requirement) from public parking spaces to the commercial buildings. The maintenance of the sidewalk and snow removal provides this benefit to the buildings and businesses.

In addition, both the State of California and the Town of Truckee have requirements that the property owner is to maintain the sidewalks adjacent to their property. Specifically, the California Streets and Highways Code Section 5610 states "The owners of lots or portions of lots fronting on any portion of a public street or place when that street or place is improved or if and when the area between the property line of the adjacent property and the street line is maintained as a park or parking strip, shall maintain any sidewalk in such condition that the sidewalk will not endanger persons or property and maintain it in a condition which will not interfere with the public convenience in the use of those works or areas save and except as to those conditions created or maintained in, upon, along, or in connection with such sidewalk by any person other than the owner, under and by virtue of any permit or right granted to him by law or by the city authorities in charge thereof, and such persons shall be under a like duty in relation thereto."

The Town of Truckee also has an Ordinance in Section 13.05.010 that states "It shall be the duty of all owners, and their tenants, of real property within the Town whose property borders any improved sidewalk to maintain the sidewalk in a safe condition for its use by pedestrians and other members of the public. The duty created by the ordinance shall include the duty to keep the sidewalk free and clear of all dirt, sand, gravel, filth, rubbish, ice and snow."

#### Landscaping

The landscaping services benefit each assessed parcel within the District by providing an aesthetically appealing environment. This is achieved through maintaining the landscaped corridors and medians throughout the District. Some of the economic benefits of landscaped corridors are potentially higher rental rates, resale value, and higher pedestrian and vehicular traffic.

## **Special Benefit Conclusion**

Based on the special benefits each assessed parcel receives from the District services and both the State and Town requirements, we concluded that each of the proposed services provides special benefits to the real property within the District, and that each parcel's assessment is in direct relationship to and no greater than the special benefits received.

# General Benefit Analysis

As required by the State Constitution Article XIIID Section 4(a), the general benefits of an assessment district must be quantified and separated out so that the cost of the services that are attributed to general benefit are deducted from the cost assessed against each specially benefitted parcel. General benefits are benefits from the District services that are not special in nature, are not "particular and distinct", and are not over and above the benefits that other parcels receive. This analysis will evaluate and determine the level of general benefits that (1) parcels inside the District, (2) parcels outside of the District, and (3) the public at large, may receive.

#### **General Benefit to Parcels Inside of the District**

Within the District boundary there are improvements and maintenance services along sidewalk frontages that do not specially benefit the assessed parcels within the District. Those sidewalk frontages include both sides of the Bridge Street bridge that connects the parcels on the south end of the District to West River Street, both sides of Bridge Street from West River Street to the UPRR tracks, and the sidewalk frontage on the north side of West River Street from the JAX parking lot to the warehouses at 10150 West River. The cost for the improvements and maintenance services along these sidewalks will be borne by the Town and not assessed against any parcel within the District.

#### **General Benefit to Parcels Outside of the District**

All the District services are provided solely to each of the individual assessed parcels in the District boundary. Each of the District services is provided to the public right-of-ways (streets and sidewalks) adjacent to all specially benefitted parcels in the District. None of the surrounding parcels will directly receive any of the District services. Any benefits these parcels may receive are incidental to providing special benefits to the assessed parcels, and thus any cost associated to the incidental benefits are not reduced from the cost of providing special benefit.

# **General Benefit to the Public At Large**

In addition to the general benefit analysis to the parcels outside of the District boundary, we also analyzed the general benefits to the public at large, i.e., those people on foot that are just passing through the District without entering or exiting any of the specially benefitted parcels. Regardless of whether a pedestrian is walking on the sidewalk just passing through the District or entering one of the specially benefitted parcels, the ultimate responsibility for safe pedestrian passage is ultimately the property owner's responsibility. Therefore, we conclude that all benefits are special in nature and that any general benefits the public at large receives are incidental to providing special benefits to the assessed parcels.

# **General Benefit Conclusion**

Using the sum of the three general benefit measures described above, we find in year one that \$16,393 (18.15% of the budget) may be general in nature and will be funded by the Town.

# **EXHIBIT D: METHOD OF APPORTIONMENT**

The Landscaping and Lighting Act of 1972 and Section 4 of Article XIIID of the California Constitution ("Proposition 218") require that assessments be levied according to the benefit each parcel receives from the improvements.

The Landscaping and Lighting Act of 1972 Section 22573 states:

"The net amount to be assessed upon lands within an assessment District may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218 goes further in defining the benefit nexus relationship as follows:

"...proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional benefit conferred to that parcel".

The apportionment process, therefore, involves four steps: 1) defining the proposed improvements; 2) identifying how each parcel receives special benefits from the proposed improvements; 3) determining the proportional special benefit that each parcel receives from the proposed improvements relative to all other parcels in the assessment District, and 4) calculating the assessment amount for each parcel of real property based on the proportional special benefit each parcel receives from the improvements.

#### Assessment Factor

The method used to determine proportional special benefits are measured by each parcel's sidewalk square footage. Sidewalk square footage is relevant to the demand and amount of maintenance services required for each specially benefitted parcel's frontage. The greater the sidewalk square feet the more the maintenance services required.

<u>Sidewalk Square Footage</u> is defined as the total number of sidewalk and landscaping square footage that is constructed and/or maintained adjacent to each individual parcel as part of the District.

Note: 10009 East River Street (APN 019-151-049) has an obligation to not only maintain and pay for the sidewalk improvements and maintenance adjacent to its parcel, but they must also maintain the sidewalk south of the parcel along the east side of Bridge Street to the bridge, see Attachment C for the agreement.

# Assessment Calculation

As previously discussed, the assessment factor used to proportionately assign the District costs to the specially benefitted parcels is sidewalk square footage. The table below shows the assessable square footage within the district boundary.

	Sq. Ft.
Sidewalk Square Footage	34,638

Based on the assessable square footage and the proposed budget, all of which are discussed above, the following table illustrates the first year's maximum annual assessment per assessable sidewalk square foot. (\$90,300 assessment budget / 34,638 assessable square feet)

	Assmt Rate per Foot
Sidewalk Square Foot	\$2.607

# Sample Parcel Assessment

To calculate the assessment for a parcel with 500 sidewalk square feet, multiply the 500 sidewalk square feet by the \$2.607 assessment rate, which equals a parcel assessment of \$1,303.50. All parcel assessments are calculated in the same manner.

# **EXHIBIT E: ASSESSMENT ROLL**

The total maximum parcel assessment amount for FY 2023/24 is \$90,300 is apportioned below.

APN	Owner Name	Site Address	Sidewalk Sq.Ft.	Maximum Parcel Assessment *
019-150-010	Jax at the Tracks Inc	10144 WEST RIVER STREET	709	\$1,848.34
019-150-008	West River LLC, C/O Margaret R. Woods	10009 WEST RIVER STREET	1,047	\$2,729.49
019-150-004	Truckee Star Hotel LLC, C/O David Vaille	10015 WEST RIVER STREET	766	\$1,996.93
019-150-002	Schaffer House, LLC	10031 WEST RIVER STREET	320	\$834.23
019-130-052	Forge Trust Co	10175 WEST RIVER STREET	322	\$839.44
019-130-051	Moutain Vibe, LLC	10187 WEST RIVER STREET	312	\$813.37
019-130-050	Paul T Cabeen Trste ETAL, Conklin Robert	10191 WEST RIVER STREET	382	\$995.86
019-130-048	Moutain Vibe, LLC	10167 WEST RIVER STREET	480	\$1,251.34
019-130-006	Xinyi & Reed McKinny	10199 WEST RIVER STREET	1,192	\$3,107.50
019-090-045	Il Trovatore, LLC	10090 WEST RIVER STREET	499	\$1,300.87
019-090-035	Garden Folly C/O Shelley McGinity	10153 WEST RIVER STREET	857	\$2,234.17
019-090-034	Nancy Costello Etal, William P. Kenney	10145 WEST RIVER STREET	390	\$1,016.72
019-090-033	James S. Herzman Jr.	10141 WEST RIVER STREET	227	\$591.78
019-090-032	Zachary Cowan	10131 WEST RIVER STREET	708	\$1,845.73

APN	Owner Name	Site Address	Sidewalk Sq.Ft.	Maximum Parcel Assessment *
019-090-031	RBSKISQUAW LLC	10115 WEST RIVER STREET	596	\$1,553.75
019-090-030	Zachary Cowan	10101 WEST RIVER STREET	279	\$727.34
019-090-029	Truckee River Investments LLC, C/O Brian Murphy	10095 WEST RIVER STREET	916	\$2,387.98
019-090-026	W River Street LLC	10075 WEST RIVER STREET	656	\$1,710.17
019-090-025	Claus H. & Alison P. Shelling Trstes, C/O Toni Robinson West River Real Estate	10069 WEST RIVER STREET	745	\$1,942.19
019-090-024	Joel L. & Birgitta N. Depaoli	10055 WEST RIVER STREET	426	\$1,110.57
019-090-023	Eugene & Shirley Gini Trstes(R) Etal, Mary & Geno Giovannoni LIF EST	10039 WEST RIVER STREET	361	\$941.11
019-130-004	Town of Truckee	10257 WEST RIVER STREET	11,753	\$30,639.64
019-120-004	Riverfront LLC	10331 WEST RIVER STREET	1,374	\$3,581.97
019-090-046	Town of Truckee	10150 B WEST RIVER STREET (WAREHOUSES)	742	\$1,934.37
019-151-049	SMITH & BROWN, LLC	10009 EAST RIVER STREET	1,467	\$3,824.42
019-152-055	Rhonda M Rossi Trste	COMMON AREA ON SE SIDE OF BRIDGE TO START OF CHINESE HERB SHOP SW	327	\$852.48
019-140-001	Gertrude Holdings, LLC	10002 SOUTH RIVER STREET	497	\$1,295.66
General Benefit Parcels (Town's Responsibility)				
019-090-046	Town of Truckee	10130 WEST RIVER STREET (FRONTAGE ALONG THE STATION PARKING LOT)	803	\$2,093.39

APN	Owner Name	Site Address	Sidewalk Sq.Ft.	Maximum Parcel Assessment *
019-090-046	Town of Truckee	UPRR EMPLOYEE HOUSING	1,087	\$2,833.77
	Town of Truckee	JAX SIDEWALK AREA - EAST OF EXISTING ADA RAMP TO RR TRACKS	1,390	\$3,623.68
	Town of Truckee	BRIDGE ST FRONTAGE - EAST SIDE	934	\$2,434.90
	Town of Truckee	BRIDGE ST FRONTAGE - WEST SIDE	1,183	\$3,084.04
	Town of Truckee	NE CORNER OF BRIDGE STREET AND EAST RIVER STREET INTERSECTION	891	\$2,322.80
TOTAL ASSE	SSMENT		34,638	\$90,300.00

<sup>\*</sup> Subject to the CPI adjustment.

# ATTACHMENT A: BOUNDARY MAP

Reference is hereby made to the recorded boundary map on file in the office of the Town Clerk for a description of the boundaries of the Assessment District. A reduced copy of the boundary map is included on the following two pages.

