

**TOWN OF TRUCKEE  
California**

**RESOLUTION 2025 -38**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF  
TRUCKEE DECLARING RESULTS OF MAJORITY PROTEST  
PROCEEDINGS AND RENEWING THE TRUCKEE TOURISM BUSINESS  
IMPROVEMENT DISTRICT (TTBID)**

**WHEREAS**, the Property and Business Improvement District Law of 1994 (Streets and Highways Code §36600 et. seq.) authorizes the Town to renew business improvement districts upon petition by a weighted majority of the business owners located within the boundaries of the district; and

**WHEREAS**, lodging business owners who will pay more than fifty percent (50%) of the proposed assessment, as weighted according to the amount of the assessment to be paid by the petitioner, within the boundaries of the TTBID have petitioned the Town Council to renew the TTBID; and

**WHEREAS**, the renewed TTBID includes lodging businesses in the Town of Truckee; and

**WHEREAS**, included with the petitions was a Management District Plan (Plan) summary that describes the proposed assessment to be levied on lodging businesses within the TTBID to pay for improvements and activities set forth in the Plan; and

**WHEREAS**, the assessed lodging businesses within the TTBID will receive a specific benefit from the activities and improvements set forth in the Plan; and

**WHEREAS**, on March 25, 2025 at 5:00 PM at 10183 Truckee Airport Rd, Truckee, CA 96161, the Town Council adopted a Resolution of Intention to renew the TTBID, Resolution No. 2025-18; and

**WHEREAS**, the public meeting and public hearing to consider the renewal of the TTBID have been properly noticed in accordance with Streets and Highways Code §36623; and

**WHEREAS**, on May 13, 2025 at 5:00 PM at 10183 Truckee Airport Rd, Truckee, CA 96161, the Town Council held a public meeting regarding the renewal of the TTBID, and the Town Council heard and received objections and protests, if any, to the renewal of the TTBID and the levy of the proposed assessment; and

**WHEREAS**, on May 27, 2025 at 5:00 PM at 10183 Truckee Airport Rd, Truckee, CA 96161, the Town Council held a public hearing regarding the renewal of the TTBID, and the Town Council heard and received all objections and protests, if any, to the renewal of the TTBID and the levy of the proposed assessment; and

**WHEREAS**, the Town Clerk has determined that there was no majority protest. A majority protest is defined as written protests received from owners of businesses in the renewed TT BID which would pay fifty percent (50%) or more of the assessments proposed to be levied. Protests are weighted based on the assessment proposed to be levied on each lodging business; and

**WHEREAS**, the Town bears the burden of proving by a preponderance of the evidence that an assessment imposed for a specific benefit or specific government service is not a tax, that the amount is no more than necessary to cover the costs to the Town in providing the specific benefit or specific government service, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the specific benefits or specific government services received by the payor.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL THAT:**

1. The recitals set forth herein are adopted by the Town Council as findings and they are true and correct.

2. The TT BID is hereby renewed for a ten (10) year term, beginning July 1, 2025 through June 30, 2035.

3. The 2025-2035 Management District Plan (MDP) is hereby adopted and approved.

4. The activities to be provided to benefit businesses in the TT BID will be funded by the levy of the assessment. The revenue from the assessment levy shall not be used to: provide activities that directly benefit businesses outside the TT BID; provide activities or improvements outside the TT BID; or for any purpose other than the purposes specified in this Resolution, the Resolution of Intention, and the MDP. Notwithstanding the foregoing, improvements and activities that must be provided outside the TT BID boundaries to create a specific benefit to the assessed businesses may be provided, but shall be limited to Tourism Enhancement Programs to the TT BID.

5. The Town Council finds as follows:

a) The activities funded by the assessment will provide a specific benefit to assessed businesses within the TT BID that is not provided to those not paying the assessment.

b) The assessment is a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

c) Assessments imposed pursuant to the TT BID are levied solely upon the assessed business, and the business owner is solely responsible for payment of the assessment when due. If the owner chooses to collect any portion of the assessment from a transient, that portion shall be specifically called out and identified for the transient in any and all

communications from the business owner as the “Truckee Tourism Fee” or “Tourism Assessment” as specified in the MDP.

6. The assessments levied for the TTBID shall be applied towards tourism enhancement programs to market Truckee lodging businesses as tourist, meeting and event destinations, and other improvements and activities as set forth in the MDP.

7. Assessments levied on lodging businesses pursuant to this resolution shall be levied on the basis of benefit. Because the services provided are intended to increase room rentals, an assessment based on room rentals is the best measure of benefit.

8. The assessments for the initial year of the TTBID will total approximately \$540,162 in the first full fiscal year of operations.

9. Bonds shall not be issued to fund the TTBID.

10. The TTBID shall include all lodging business located within the boundaries of the Town of Truckee. A boundary map is attached hereto as Exhibit “A” and incorporated herein by reference.

11. The assessments shall be used for the purposes set forth above and any funds remaining at the end of any year may be used in subsequent years in which the TTBID assessment is levied as long as they are used consistent with the requirements set forth herein.

12. The assessments to fund the activities and improvements for the TTBID will be collected by the Town on a quarterly basis, and in accordance with Streets and Highways Code §36631.

13. The Town Council, through adoption of this Resolution and the Plan, has the right pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners’ Association of the TTBID as defined in Streets and Highways Code §36612. The Town Council has determined that Visit Truckee-Tahoe shall be the TTBID Owners’ Association.

14. Visit Truckee-Tahoe, pursuant to Streets and Highways Code §36650, shall cause to be prepared a report for each fiscal year for which assessments are to be levied and collected to pay the costs of the improvement and activities described in the report.

15. The TTBID established pursuant to this resolution will be subject to any amendments to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code §36600 et. seq.).

16. The Town Clerk, or his or her designee, is directed to take all necessary actions to complete the establishment of the TTBID and to levy the assessments.

17. This Resolution shall take effect immediately upon its adoption by the Town Council.

**The foregoing Resolution of Renewal was introduced and adopted at a regular meeting of the Town Council on the 27th day of May 2025 by the following vote:**

**AYES: TOWN COUNCIL MEMBERS:**  
**NOES: TOWN COUNCIL MEMBERS:**  
**ABSENT: TOWN COUNCIL MEMBERS:**  
**ABSTAIN: TOWN COUNCIL MEMBERS:**

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**Mayor**

**Attest**

**Approved as to Form:**

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**Kelly Carpenter, Town Clerk**

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**Town Attorney**

**Exhibit “A”  
Boundary Map**

