

**TOWN OF TRUCKEE  
California**

**RESOLUTION 2026-19**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE APPROVING THE  
ANNUAL ENGINEER'S REPORT, CONFIRMING ASSESSMENTS, AND ORDERING LEVY  
OF ASSESSMENTS FOR WEST RIVER LANDSCAPING AND LIGHTING ASSESSMENT  
DISTRICT NO. 1  
FOR FISCAL YEAR 2026-27**

**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 2023/24" (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**, the Town Council adopted Resolution 2022-68 entitled "A Resolution of the Town Council of the Town of Truckee Approving the Formation, Confirming Boundary Map and Assessment, and Ordering Maintenance and Operations of West River Landscaping and Lighting Assessment District No. 1 for Fiscal Year 2023-2024" (the "Resolution of Formation") ordering the formation of the West River Landscaping and Lighting Assessment District No. 1 ("Assessment District"), authorizing the levy of the special assessments on properties within the Assessment District, and preliminarily establishing a special assessment limit for the Assessment District; and

**WHEREAS**, pursuant to the Resolution of Formation adopted by the Town Council, the assessment ballot and notice of public hearing were provided to affected properties within the West River Landscaping and Lighting Assessment District No. 1 for the time and in the manner required by law; and

**WHEREAS**, pursuant to the Resolution of Formation the public hearing was held within the Assessment District on November 8, 2022, at which time the property owners responsible for more than 50 percent of the proportional financial obligation of ballots submitted by the affected properties within the Assessment District had, at the conclusion of the hearing, voted in favor of the proposed levy of special assessments; and

**WHEREAS**, the Town Council was authorized and directed to determine the specific special assessment rate and amount to be levied for each parcel of real property within the Assessment District, including annual increases in the assessments, in the manner and as provided in the Resolution of Formation, which included the Engineer's Report dated September 1, 2022; and

**WHEREAS**, in addition to the original Engineer's Report dated September 1, 2022, the Town Council pursuant to the provisions of the Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (hereafter referred to as the "Act"), has been presented the Annual Engineer's Report Fiscal Year 2026/2027 (hereafter referred to as the "Report" and attached as Exhibit "A") as required by Section 22623 of said Act for the proposed increase of assessments within the Assessment District, and the original Engineer's Report is on file in the office of the Engineering Division; and

**WHEREAS**, the Town Council has carefully examined and reviewed the Report as presented with reference to the Engineer's Report dated September 1, 2022, and is satisfied with the proposed fiscal year 2026/2027 assessment amounts as set forth in Exhibit "A", and is satisfied that the proposed assessment amounts have been spread in accordance with the special benefit received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report.

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**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 described above that the special assessments for the fiscal year 2026/2027 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 Method of Apportionment.
2. It is hereby confirmed that the boundaries of West River Assessment District No. 1 are wholly within the incorporated limits of the Town of Truckee.
3. All the parcels within CFD 2015-1 are located in Nevada County Tax Rate Area 003-053.
4. A 2.2% increase reflecting the change in the U.S. Bureau of Labor Statistics Consumer Price Index (CPI) "All Urban Consumers – San Francisco" for calendar year 2025 (as identified in the Engineer's Report dated September 1, 2022) is accepted for increasing the special assessment rate of \$2.840/SF for FY 2026/2027 as set forth in "Exhibit B".
5. Tax assessments will be included on the Nevada County Assessors Tax roll, as available.
6. The Nevada County Auditor-Controller is authorized to place the Assessment District special taxes on the 2026/2027 Secured Tax Roll in accordance with the Standard Form Tax Collection Services contract between Nevada County and the Town.
7. The Town Manager is authorized and directed to take any action and to incur any cost necessary to properly and successfully invoice the said fiscal year 2026/2027 parcel charges for collection.

**The foregoing resolution was introduced by \_\_\_\_\_, seconded by \_\_\_\_\_, at a regular meeting of the Truckee Town Council, held on the 12th day of May, 2026 and adopted by the following vote:**

**AYES:**

**NOES:**

**ABSENT:**

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**Anna Klovstad, Mayor**

**ATTEST:**

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**Kelly Carpenter, Town Clerk**

**EXHIBIT A**

**Town of Truckee  
West River Landscaping and Lighting Assessment  
District No. 1**

**Annual Engineer's Report  
Fiscal Year 2026/2027**

**As a supporting memorandum to the Engineer's  
Report dated September 1, 2022**

**Contents:**

- 1. Plans and Specifications**
- 2. Estimate of Costs**
- 3. Method of Apportionment of Assessment**
- 4. Assessment Roll**

**TOWN OF TRUCKEE**  
**WEST RIVER LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1**  
**ANNUAL ENGINEER'S REPORT FOR FISCAL YEAR 2026/2027**

**1. Plans and Specifications**

Annual Maintenance:

The annual cost for maintenance of all the sidewalks and landscaped corridors throughout the District will be funded through the Landscaping and Lighting Assessment District and are described in detail in the original Engineer's Report dated September 1, 2022 and summarized in this Annual Engineer's Report.

**a. Sidewalk Maintenance**

Annual sidewalk maintenance includes snow removal once daily during snow storm events (approximately 25 times per year) without the use of de-icing agents. 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 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.

**b. 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.

**c. Utilities**

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

**2. Estimate of Costs**

The following table is the proposed budget for Fiscal Year 2026/27

<b>EXPENDITURES</b>	<b>BUDGET</b>	<b>% of BUDGET</b>
Sidewalk Maintenance Snow removal, sidewalk sweeping, maintenance, repair	\$32,110	60.5%
Street Lighting	\$2,000	3.8%
Landscaping	\$4,000	7.5%
District Administration/Reserve	\$15,000	28.2%
<b>Total Expenditures</b>	<b>\$53,110</b>	<b>100.00%</b>
<b>REVENUES</b>		
Assessment Revenues	\$37,352	70.33%
Other Revenues (1)	\$15,758	29.67%
<b>Total Revenues</b>	<b>\$53,110</b>	<b>100.00%</b>

(1) The Town’s contribution for General Benefit areas.

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 purpose 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.

The Mill Street parking lot sidewalk area was reduced and will not be built until development to the west is completed. Due to the reduced area that will need to be maintained for 2026/27, a 4.9% reduction was used to reduce the assessment collected for this fiscal year.

**3. Method of Apportionment of Assessment**

The Landscaping and Lighting Act of 1972 and Section 4 of Article XIID of the California Constitution (“Proposition 218”) require that assessments be levied according to the 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.

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

**Assessment Calculation**

As previously discussed, the assessment factor used to proportionately assign the District costs to the specially benefitted parcels is sidewalk square footage along each property’s frontage. The total sidewalk square footage encompassed within the District at Build Out is 44,847 square feet. However, approximately 19,663 square feet of sidewalk will be maintained and assessed by the District in fiscal year 2026/27.

Sample Parcel Assessment

To calculate the assessment for a parcel with 1,000 sidewalk square feet, multiply the 1,000 square feet by the \$2.840 assessment rate, which equals a parcel assessment of \$2,840. All parcel assessments are calculated in the same manner. This year, for the reduction in Mill Street parking lot sidewalk area, a reduction of 4.9% was also applied to each assessment.

**4. Assessment Roll**

**West River Landscaping and Lighting District No. 1**  
**Fiscal Year 2026/27 Special Assessments**  
**Tax Rate Area 003-053**

ALL PARCEL CHARGES PLACED ON TAX ROLL		
APN	Site Address	Assessment Levied for FY 2026/27
019-090-025	10069 WEST RIVER STREET	\$2,012.24
019-090-023	10039 WEST RIVER STREET	\$975.06
019-130-052	10175 WEST RIVER STREET	\$869.72
019-090-035	10153 WEST RIVER STREET	\$1,369.40
019-140-001	10002 SOUTH RIVER STREET	\$1,342.40
019-090-045	10090 WEST RIVER STREET	\$1,347.80
019-090-033	10141 WEST RIVER STREET	\$588.82
019-090-024	10055 WEST RIVER STREET	\$1,150.62
019-130-048	10167 WEST RIVER STREET	\$1,266.76
019-130-051	10187 WEST RIVER STREET	\$842.70
019-090-034	10145 WEST RIVER STREET	\$1,010.16
019-130-050	10191 WEST RIVER STREET	\$1,031.78
019-090-031	10115 WEST RIVER STREET	\$1,609.80
019-152-055	Common Area assigned to 056,057,058	\$0.00
019-152-056	10004 SE River Street	\$317.96
019-152-057	10008 SE River Street Annex A	\$282.62
019-152-058	10008 SE River Street Annex B	\$282.62
019-120-004	10331 WEST RIVER STREET	\$0.00
019-150-002	10031 WEST RIVER STREET	\$821.10
019-151-049	10009 EAST RIVER STREET	\$2,803.64
019-130-004	10257 WEST RIVER STREET	\$0.00
019-090-029	10095 WEST RIVER STREET	\$2,474.12
019-150-004	10015 WEST RIVER STREET	\$1,396.42
019-090-026	10075 WEST RIVER STREET	\$2,908.98

019-150-008	10009 WEST RIVER STREET	\$2,538.94
019-130-006	10199 WEST RIVER STREET	\$1,836.68
019-090-030	10101 WEST RIVER STREET	\$753.58
019-090-032	10131 WEST RIVER STREET	\$1,863.68
<b>UPRR PROPERTY</b>		
019-090-046	10150 A & B WEST RIVER STREET (WAREHOUSES)	\$2,004.14
019-150-010	10144 WEST RIVER STREET	\$1,650.30
<b>GENERAL BENEFIT (TOWN OF TRUCKEE RESPONSIBILITY)</b>		
Various Sidewalk Area of Bridge Street and West River Street		\$15,757.62
<b>Total West River Landscaping and Lighting Assessment District FY 26/27</b>		<b>\$53,109.66</b>

**Exhibit B**

**West River Landscaping and Lighting Assessment District No. 1**  
**Fiscal Year 2026/27 Special Assessment Rates**

**2.2 % CPI**

<b>RATES REFLECTED ON PARCEL CHARGES ON NEVADA COUNTY TAX ROLL</b>		
<b>Fiscal Year</b>	<b>Special Assessment Rate (Per Square Foot of Sidewalk Along Frontage)</b>	<b>Special Assessment Rate Levied (Per Square Foot of Sidewalk Along Frontage) with 4.9% Reduction for Mill Street Parking Lot Sidewalk Reduced Area</b>
2026/2027	\$2.840	\$2.701