

**Town of Truckee  
California**

**RESOLUTION 2026-18**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE  
CONFIRMING SPECIAL TAX FOR  
COMMUNITY FACILITIES DISTRICT NO. 2019-1  
(Coldstream Transit and Trail Maintenance District)  
FOR FISCAL YEAR 2026-2027**

**WHEREAS**, on August 27, 2019, the Town Council adopted Resolution 2019-50 entitled “Resolution of the Town Council of the Town of Truckee Declaring its Intention to Establish Proposed Community Facilities District Number 2019-1 of the Town of Truckee, County of Nevada, State of California” (the “Resolution of Intention”) stating its intention to form “Community Facilities District No. 2019-1 (Coldstream Transit and Trail Maintenance District) of the Town of Truckee, County of Nevada, State of California” (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 (the “Act”) for the purpose of providing facilities and services for the Coldstream trails and transit operations (the “Services”) as further provided in that resolution;

**WHEREAS**, the Town Council subsequently adopted Resolution 2019-62 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 Authorizing the Levy of Special Tax, and Submitting the Levy of Special Tax to Qualified Electors” (the “Resolution of Formation”) ordering the formation of the Coldstream Transit and 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**, pursuant to the Resolution of Formation 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 Resolution of Formation, the special election was held within the CFD on October 8, 2019, at which time the eligible landowner electors approved such propositions by the two-thirds vote required by the Act;

**WHEREAS**, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD and stating the Services to be provided, and the rate and method of apportionment of the special tax to be levied within the CFD to pay the annual Services proposed to be provided with respect to the CFD, is on file with the Town Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein;

**WHEREAS**, pursuant to the Resolution of Formation, and pursuant to Resolution 2019-63 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**, the Town Council adopted Ordinance 2019-08 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 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 2026/2027:

\* \* \* \* \*

**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 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 Rate and Method of Apportionment.
2. It is hereby confirmed that the boundaries of CFD 2019-1 are wholly within the incorporated limits of the Town of Truckee.
3. 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 is accepted for increasing the maximum Special Tax A and maximum Special Tax B. The fiscal year 2026/27 "Maximum Special Tax Rate" identified in "Exhibit B" may be utilized by the Town for establishing the future year Base Special Tax.
4. The establishment of Special Tax B as \$0 for Fiscal Year 2026/27 does not preclude the Town Council from imposing the Maximum Special Tax based on the Maximum Special Tax Rate in future fiscal years.
5. All the parcels within CFD 2019-1 are located in Nevada County Tax Rate Area Code Area 003-054.
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 2026/27 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 or collection the said 2026/27 special taxes described above.

The foregoing Resolution was introduced by \_\_\_\_\_, seconded by \_\_\_\_\_, at a Regular Meeting of the Truckee Town Council, held on the 12<sup>th</sup> day of May, 2026 and adopted by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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

**ATTEST:**

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

**Exhibit 'A'**  
**Community Facilities District No. 2019-1**  
**(Coldstream Transit and Trail Maintenance District)**

**2026/2027 Fiscal Year Special Tax**  
Tax Rate Area Code Area 003-054

<b>APN</b>	<b>Description</b>	<b>Special Tax A</b>	<b>Special Tax B</b>	<b>Total Special Tax</b>
018-850-017-000	Coldstream Commons Affordable Housing	\$0.00	\$0.00	\$0.00
018-850-001-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-002-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-003-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-004-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-005-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-006-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-007-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-008-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-009-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-010-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-011-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-012-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-013-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-014-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-015-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-016-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-018-000	Mixed Use	\$0.00	\$0.00	\$0.00
018-850-019-000	Mixed Use	\$0.00	\$0.00	\$0.00
018-850-020-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-021-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-022-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-023-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-024-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-025-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-026-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-027-000	Residential Lot	\$173.24	\$0.00	\$173.24

018-850-028-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-029-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-030-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-031-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-032-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-033-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-034-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-035-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-036-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-037-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-038-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-062-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-063-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-076-000*	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-077-000**	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-066-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-067-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-068-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-069-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-070-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-071-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-072-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-073-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-074-000	Residential Lot	\$173.24	\$0.00	\$173.24
018-850-075-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-048-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-049-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-050-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-051-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-052-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-053-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-054-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-055-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-056-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-057-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-058-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-059-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-060-000	Residential Lot	\$0.00	\$0.00	\$0.00
018-850-046-000	Open Space	\$0.00	\$0.00	\$0.00
018-850-047-000	Undefined	\$0.00	\$0.00	\$0.00

018-560-026	Residential Parcel	\$0.00	\$0.00	\$0.00
018-860-001	Residential	\$0.00	\$0.00	\$0.00
018-860-002	Residential	\$173.24	\$0.00	\$173.24
018-860-003	Residential	\$173.24	\$0.00	\$173.24
018-860-004	Residential	\$173.24	\$0.00	\$173.24
018-860-005	Residential	\$173.24	\$0.00	\$173.24
018-860-006	Residential	\$173.24	\$0.00	\$173.24
018-860-007	Residential	\$0.00	\$0.00	\$0.00
018-860-008	Residential	\$0.00	\$0.00	\$0.00
018-860-009	Residential	\$0.00	\$0.00	\$0.00
018-860-010	Residential	\$0.00	\$0.00	\$0.00
018-860-011	Residential	\$0.00	\$0.00	\$0.00
018-860-012	Residential	\$0.00	\$0.00	\$0.00
018-860-013	Residential	\$0.00	\$0.00	\$0.00
018-860-014	Residential	\$0.00	\$0.00	\$0.00
018-860-015	Residential	\$0.00	\$0.00	\$0.00
018-860-016	Residential	\$0.00	\$0.00	\$0.00
018-860-017	Residential	\$0.00	\$0.00	\$0.00
018-860-018	Residential	\$0.00	\$0.00	\$0.00
018-860-019	Residential	\$0.00	\$0.00	\$0.00
018-860-020	Residential	\$0.00	\$0.00	\$0.00
018-860-021	Residential	\$0.00	\$0.00	\$0.00
018-860-022	Residential	\$0.00	\$0.00	\$0.00
018-860-023	Residential	\$0.00	\$0.00	\$0.00
018-860-024	Residential	\$0.00	\$0.00	\$0.00
018-860-025	Residential	\$0.00	\$0.00	\$0.00
018-860-026	Residential	\$0.00	\$0.00	\$0.00
018-860-027	Residential	\$0.00	\$0.00	\$0.00
018-860-028	Residential	\$0.00	\$0.00	\$0.00
018-860-029	Residential	\$0.00	\$0.00	\$0.00
018-860-030	Residential	\$173.24	\$0.00	\$173.24
018-860-031	Residential	\$173.24	\$0.00	\$173.24
018-860-032	Residential	\$173.24	\$0.00	\$173.24
018-860-033	Residential	\$173.24	\$0.00	\$173.24
018-860-034	Residential	\$0.00	\$0.00	\$0.00
018-860-035	Residential	\$0.00	\$0.00	\$0.00
018-860-036	Residential	\$0.00	\$0.00	\$0.00
018-860-037	Residential	\$0.00	\$0.00	\$0.00
018-860-038	Residential	\$0.00	\$0.00	\$0.00

018-860-039	Residential	\$0.00	\$0.00	\$0.00
018-860-040	Residential	\$0.00	\$0.00	\$0.00
018-860-041	Residential	\$0.00	\$0.00	\$0.00
018-860-042	Residential	\$0.00	\$0.00	\$0.00
018-860-043	Residential	\$0.00	\$0.00	\$0.00
018-860-044	Residential	\$0.00	\$0.00	\$0.00
018-860-045	Residential	\$0.00	\$0.00	\$0.00
018-860-046	Residential	\$0.00	\$0.00	\$0.00
018-860-047	Residential	\$0.00	\$0.00	\$0.00
018-860-048	Residential	\$0.00	\$0.00	\$0.00
018-860-049	Residential	\$0.00	\$0.00	\$0.00
018-860-050	Residential	\$0.00	\$0.00	\$0.00
018-860-051	Residential	\$0.00	\$0.00	\$0.00
018-860-052	Residential	\$0.00	\$0.00	\$0.00
018-860-053	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-054	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-055	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-056	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-057	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-058	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-059	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-060	Non-Residential	\$0.00	\$0.00	\$0.00
018-860-061	Non-Residential	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$8,662.00</b>	<b>\$0.00</b>	<b>\$8,662.00</b>

\*APN 018-850-076-000 was formerly APN 018-850-064-000

\*\*APN 018-850-077-000 was formerly APN 018-850-065-000

**Exhibit 'B'**

**FY 2026/27 Maximum Special Tax Rate**  
**2.2% CPI Increase**

**Transit Tax (Tax A) Rate**

Land Use	Maximum Special Tax A
Residential Parcel	\$173.24

**Maintenance Tax (Tax B) Rate**

Land Use	Special Tax B
Residential Parcel	\$290.49 per Residential Unit
Final Map Parcel	\$290.49 per Buildable Lot
Undeveloped Property	\$1,226.15 per Acre