

**Town of Truckee
California**

RESOLUTION 2026-15

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
CONFIRMING SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 2017-2
(Railyard Transit and Maintenance District)
FOR FISCAL YEAR 2026-2027**

WHEREAS, on November 14, 2017, the Town Council adopted Resolution 2017-57 entitled “Resolution of the Town Council of the Town of Truckee Rescinding Resolution 2017-49 and Declaring its Intention to Establish Proposed Community Facilities District Number 2017 of the Town of Truckee, County of Nevada, State of California” (the “Resolution of Intention”) stating its intention to form the “Community Facilities District No. 2017-2 (Railyard CFD) and future annexation area of the Town of Truckee, County of Nevada, State of California” (collectively, 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 providing transit operations and streetscape maintenance (the “Services”) within and in the area of the proposed community facilities district; and

WHEREAS, the Town Council subsequently adopted Resolution 2018-06 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 Railyard CFD, authorizing the levy of a special tax on property within the CFD, and preliminarily establishing an appropriations limit for the CFD; and

WHEREAS, pursuant to the Resolution of Formation, and pursuant to a “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; and

WHEREAS, pursuant to the Election Resolution, the special election was held within the CFD on January 9, 2018, at which time the eligible landowner electors (one) approved such propositions required by the Act; and

WHEREAS, the Town Council adopted Ordinance 2018-05 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; and

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;

* * * * *

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 2026/27 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 25% of the Special Tax B listed in the Resolution of Formation.
2. It is hereby confirmed that the boundaries of CFD 2017-2 are wholly within the incorporated limits of the Town of Truckee.
3. Parcels within CFD 2019-1 are located in Nevada County Tax Rate Area Code Area 003-053 and or 003-051.
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 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.
5. Tax assessments will be included on the Nevada County Assessor's tax roll, as available.
6. 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.
7. 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 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 12th day of May, 2026 and adopted by the following vote:

AYES:

NOES:

ABSENT:

Anna Klovstad, Mayor

ATTEST:

Kelly Carpenter, Town Clerk

Exhibit 'A'

2026/27 Fiscal Year Special Tax
Tax Rate Area Codes 003-051 and 003-51

APN Number	Address	Tax Rate Area Code	DESCRIPTION	OWNER NAME	SPECIAL TAX A	SPECIAL TAX B	TOTAL SPECIAL TAX
019-421-001-000	10108 Truckee Way	003-053	"Railhouse"	CP Truckee LLC	\$0.00	\$16,305.26	\$16,305.26
019-421-002-000	10137 Truckee Way	003-053	Art Haus	Truckee Development Associates LLC	\$0.00	\$5,389.72	\$5,389.72
019-421-003-000	10117 Truckee Way	003-053	Artist Haus Square	Truckee Development Associates LLC	\$0.00	\$5,411.10	\$5,411.10
019-421-004-000	9848 Donner Pass Road	003-053	Artist Housing	Downtown Truckee Investors LP	\$0.00	\$16,402.12	\$16,402.12
019-421-005-000	9810 Donner Pass Road	003-053	East of Roundhouse, West of Balloon Track	Tahoe Railyard Devco Corp	\$0.00	\$14,085.62	\$14,085.62
019-421-006-000	9782 Donner Pass Road	003-053	East of Roundhouse, West of Balloon Track	Tahoe Railyard Devco Corp	\$0.00	\$13,312.40	\$13,312.40
019-421-016-000, 019-421-015-000	11011 Church Street	003-053, 003-051	South Balloon Track West	Truckee Development Associates LLC	\$0.00	\$17,265.62	\$17,265.62
019-421-017-000, 019-421-018-000	11061 Church Street	003-053, 003-051	South Balloon Track Central	Truckee Development Associates LLC	\$0.00	\$13,691.46	\$13,691.46
019-421-019-000, 019-421-020-000	11109 Church Street	003-053, 003-051	South Balloon Track East	Truckee Development Associates LLC	\$0.00	\$18,429.44	\$18,429.44
019-421-027-000	N/A	003-053	North Balloon Track	N/A	\$0.00	\$6,266.76	\$6,266.76
019-421-028-000	N/A	003-053	North Balloon Track	N/A	\$0.00	\$18,255.34	\$18,255.34

APN Number	Address	Tax Rate Area Code	DESCRIPTION	OWNER NAME	SPECIAL TAX A	SPECIAL TAX B	TOTAL SPECIAL TAX
019-421-023-000	10930 Church Street	003-053	North Balloon Track, Restroom	Town of Truckee	\$161.20	\$1,035.38	\$1,196.58
019-421-024-000	10930 Church Street	003-053	North Balloon Track	Town of Truckee	\$0.00	\$2,597.94	\$2,597.94
019-421-025-000	10976 Church Street	003-053	North Balloon Track	Town of Truckee	\$0.00	\$0.00	\$0.00
019-421-014-000	11158 Church Street	003-053	East of Balloon Track, North of Church Street	Try Trout & Industrial LLC	\$0.00	\$0.00	\$0.00
019-421-021-000, 019-421-022-000	11157 Church Street	003-053, 003-051	East of Balloon Track, West of Flyers Know Way	Try Trout & Industrial LLC	\$0.00	\$0.00	\$0.00
019-421-012-000, 019-421-011-000	11189 Church Street	003-053, 003-051	East of Balloon Track, East of Flyers Know Way	Try Trout & Industrial LLC	\$0.00	\$0.00	\$0.00
019-030-010	10198 Church Street	003-053	West of Balloon Track/Old Lumber Yard	Truckee-Tahoe Lumber Co.	\$0.00	\$590.68	\$590.68
019-030-008	10242 Church Street	003-053	West of Balloon Track/Old Lumber Yard	CF Holdings Co LLC	\$14,897.98	\$3,810.44	\$18,708.42
019-421-007	No Address	003-053	West of Balloon Track/Old Lumber Yard	CF Holdings Co LLC	\$0.00	\$0.00	\$0.00
TOTAL					\$15,059.18	\$152,849.28	\$167,908.46

Exhibit 'B'

FY 2026/27 Maximum Special Tax Rate
2.2% CPI increase

Transit Tax (Tax A)

Land Use	Maximum Special Tax A
Developed Non-Residential	\$ 0.62
Residential	\$ 193.94
Hotel	\$ 193.94
Affordable Housing	\$0.00 exempt
Open Space	\$0.00 exempt

Maintenance Tax (Tax B)

Land Use	Lot Square Foot (Common Improvement)	Sidewalk Frontage
Developed Non-Residential	\$0.834 per lot sq. ft.	\$3.450 per sidewalk sq. ft.
Residential	\$0.834 per lot sq. ft.	\$3.450 per sidewalk sq. ft.
Affordable Housing	\$0.834 per lot sq. ft.	\$3.450 per sidewalk sq. ft.
Open Space	\$0.000 exempt	\$0.000 exempt