

**TOWN OF TRUCKEE
California**

RESOLUTION 2026-14

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
CONFIRMING SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT 2013-1
(Brickelltown Maintenance District)
FOR FISCAL YEAR 2026-2027**

WHEREAS, on November 25, 2013, the Town Council adopted Resolution 2013-36 entitled “Resolution of the Town Council of the Town of Truckee Declaring Its Intention to Establish Proposed Community Facilities District Number 2013-1” (the “Resolution of Intention”) stating its intention to form the “Town of Truckee Community Facilities District No. 2013-1” (Brickelltown Maintenance District)” (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 as amended by Town of Truckee Ordinance No. 2013-04, for the purpose of financing certain public improvements as further provided in that resolution; and

WHEREAS, the Town Council adopted Resolution 2014-04 entitled “A Resolution of the Town Council of the Town of Truckee, Regarding Formation of Community Facilities District” (the “Resolution of Formation”) ordering the formation of the 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 “Resolution Calling Special Election 2014-05” (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 March 11, 2014, at which time the eligible landowner electors approved such propositions by the two-thirds vote required by the Act; and

WHEREAS, the Town Council adopted Ordinance 2014-03 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.
2. It is hereby confirmed that the boundaries of CFD 2013-1 are wholly within the incorporated limits of the Town of Truckee.
3. The Special Tax for the 2026/27 year is hereby established as the sum of; (a) the Base Special Tax (calculated pursuant to Section D of the Rate and Method of Apportionment), representing a 2.8% increase from the Base Special Tax for the 2025/26 year reflecting the change in the Engineering News Record Construction Cost Index (CCI); and (b) any unpaid special taxes, penalties, or interest that is unpaid.
4. The Town of Truckee shall mail invoices to the building owners on leased land (possessory interest parcels) and Pacific Bell/AT&T as set forth in Exhibit "A" attached hereto and incorporated herein.
5. All the parcels within CFD 2013-1 are located in Nevada County Tax Rate Area Code Area 003-053.
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 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 Code Area 003-053

PARCEL CHARGES ON NEVADA COUNTY TAX ROLL		
APN	Property Address	Special Tax Assessments Levied for FY 2026/27
19 090 12 000	10164 Donner Pass Road	\$ 7,601.74
19 090 13 000	10156 Donner Pass Road	\$ 3,252.68
19 102 04 000	10142 Jibboom Street	\$ 872.66
19 080 17 000	10356 Donner Pass Road	\$ 1,404.92
19 080 18 000	10330 Donner Pass Road	\$ 1,141.92
19 080 24 000	10230 Donner Pass Road	\$ 1,790.26
19 080 25 000	10236 Donner Pass Road	\$ 3,123.48
19 080 26 000	10232 Donner Pass Road	\$ 3,093.52
19 080 27 000	10260 Donner Pass Road	\$ 571.92
19 080 28 000	10270 Donner Pass Road	\$ 1,834.36
19 080 29 000	10280 Donner Pass Road	\$ 1,697.84
19 080 43 000	10292 Donner Pass Road	\$ 5,548.26
19 080 31 000	10320 Donner Pass Road	\$ 2,016.42
19 080 32 000	10334 Donner Pass Road	\$ 527.42
19 080 33 000	10344 Donner Pass Road	\$ 2,062.52
19 080 34 000	10374 Donner Pass Road	\$ 3,095.38
19 080 37 000	10382 Donner Pass Road	\$ 1,955.74
19 080 40 000	10396 Donner Pass Road	\$ 1,152.52
19 090 06 000	10224 Donner Pass Road	\$ 389.54
19 090 07 000	10214 Donner Pass Road	\$ 926.90
19 090 08 000	10200 Donner Pass Road	\$ 1,983.16
19 090 09 000	10192 Donner Pass Road	\$ 2,781.46
19 090 10 000	10186 Donner Pass Road	\$ 2,902.84
19 090 11 000	10178 Donner Pass Road	\$ 3,952.00
19 120 12 000	10404 Donner Pass Road	\$ 500.44
19 120 13 000	10412 Donner Pass Road	\$ 2,328.56
19 120 14 000	10418 Donner Pass Road	\$ 3,343.54
19 120 15 000	10466 Donner Pass Road	\$ 1,635.48
PARCEL CHARGES MAILED BY TOWN OF TRUCKEE		
19 090 03 000	10065 Donner Pass Road	\$ 12,681.34
19 090 02 000	10115 Donner Pass Road*	\$ 7,781.56
19 090 02 000	10157 Donner Pass Road*	\$ 2,297.00
19 090 02 000	10191 Donner Pass Road*	\$ 4,031.66
19 090 02 000	10091 Donner Pass Road*	\$ 4,605.72
19 090 14 000	10022 Spring Street	\$ 4,252.98
19 102 03 000	10150 Jibboom Street	\$ 463.96
Total Brickelltown Maintenance District Assessment		\$99,601.70

*Building owner to be sent parcel charges, not underlying landowner