

**Town of Truckee
California**

RESOLUTION 2026-16

**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
ENVISION DPR LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT NO. 1
FOR FISCAL YEAR 2026-2027**

WHEREAS, on August 22, 2017, the Town Council adopted Resolution 2017-44 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 2019/2020" (the "Resolution of Intention") stating its intention to form the "Envision DPR 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 2017-45 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 Envision DPR Landscaping and Lighting Assessment District No. 1 for Fiscal Year 2019/2020" (the "Resolution of Formation") ordering the formation of the Envision DPR 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 Envision DPR 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 October 10, 2017, 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 August 22, 2017; and

WHEREAS, in addition to the original Engineer's Report dated August 22, 2017, 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 has been presented (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 August 22, 2017, 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.

* * * * *

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 2026/27 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 Method of Apportionment.
2. It is hereby confirmed that the boundaries of Envision DPR Assessment District No. 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 2024 (as identified in the Engineer's Report dated August 22, 2017) is accepted for increasing the special assessment rate from \$1.331/SF to \$1.360/SF for FY 2026/27 as set forth in Exhibit "A."
4. All the parcels within Envision DPR Assessment District No. 1 are located in Nevada County Tax Rate Area Code Area 003-054.
4. Tax assessments will be included on the Nevada County Assessors Tax roll, as available.
5. The Nevada County Auditor-Controller is authorized to place the Assessment District 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.
6. The Town Manager is authorized and directed to take any action and to incur any cost necessary to properly and successfully invoice the said FY 2026/27 parcel charges for collection.

The foregoing Resolution was introduced 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:

ATTEST:

Anna Klovstad, Mayor

Kelly Carpenter, Town Clerk

EXHIBIT A

**TOWN OF TRUCKEE
ENVISION DPR 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 August 22, 2017**

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- 1. PLANS AND SPECIFICATIONS**
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**TOWN OF TRUCKEE
ENVISION DPR 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 August 22, 2017 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. The Town estimates that on average the cost for off-hauling services will cost \$9,425 per year. 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.

b. Landscaping

Annual landscaping services include weeding, water service, irrigation maintenance, plant replacement, and all other necessary maintenance to ensure fully functional landscaping along the corridor. Approximately 1,500 square feet of landscaping, including the medians, is located in the Town right-of-way as part of the District improvements.

2. Estimate of Costs

The following table is the proposed budget for Fiscal Year 2026/2027

EXPENDITURES	BUDGET	% of BUDGET
Sidewalk Maintenance		
Snow removal, sidewalk sweeping	\$63,414	63.20%
Snow off-haul	\$9,425	9.39%
Landscaping	\$15,000	14.95%
District Administration/Reserve	\$12,500	12.46%
Total Expenditures	\$100,339	100.00%
REVENUES		
Assessment Revenues	\$90,913.74	90.61%
Other Revenues (1)	\$9,425.17	9.39%
Total Revenues	\$100,339	100.00%

(1) Town's contribution to annually pay for snow off-hauling.

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.

3. Method of Apportionment of Assessment

The Landscaping and Lighting Act of 1972 and Section 4 of Article XIII D 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 77,287 square feet. However, approximately 66,862 square feet of sidewalk are currently being maintained and assessed by the District in fiscal year 2026/2027.

Sample Parcel Assessment

To calculate the assessment for a parcel with 1,000 sidewalk square feet, multiply the 1,000 square feet by the \$1.360 assessment rate, which equals a parcel assessment of \$1,360.00. All parcel assessments are calculated in the same manner.

Property Use Considerations

Fire Station Parcel

The Truckee Fire Protection District fire station located on Assessor's Parcel No. 18-570-28 is included in the assessment district boundary, however shall not be assessed. Due to health and safety concerns, the fire station has to more frequently maintain its own sidewalk and remove snow so as to allow emergency vehicle access in and out of the fire station. Therefore, this parcel shall not be assessed for any of the Annual Maintenance costs. However, this parcel shall be included in the district (with no assessment) for potential future assessment in the event that the Truckee Fire Protection District ever sells the parcel and the use changes from emergency services.

4. Assessment Roll

**Envision DPR Landscaping and Lighting Assessment District No. 1
Fiscal Year 2026/27 Special Assessment, Tax Rate Area Code Area 003-054**

PARCEL CHARGES ON NEVADA COUNTY TAX ROLL		
APN	Assumed Site Address	Assessment Levied for FY 2026/27
018 610 028 000	11380 Donner Pass Road	\$ 1,241.96
018 500 062 000	12010 #102 Donner Pass Road	\$ 780.44
018 600 013 000	11700 Donner Pass Road	\$ 2,445.46
018 610 030 000	11350 Donner Pass Road	\$ 1,256.94
018 500 048 000	12036 Donner Pass Road	\$ 1,327.62
018 610 027 000	11400 Donner Pass Road	\$ 3,473.56
018 570 032 000	11357 Donner Pass Road	\$ 4,789.50
018 500 014 000	12105 Donner Pass Road	\$ 2,168.70
018 610 025 000	11486 Donner Pass Road	\$ 676.58
018 610 029 000	11368 Donner Pass Road	\$ 1,253.44
018 600 016 000	11782 Donner Pass Road	\$ 1,425.66
018 610 031 000	11320 Donner Pass Road	\$ 2,136.40
018 500 078 000	11890 Donner Pass Road	\$ 1,664.62
018 570 019 000	11401 Donner Pass Road	\$ 1,913.68
018 610 026 000	11464 Donner Pass Road	\$ 2,651.30
018 500 076 000	11836 Donner Pass Road	\$ 2,147.76
018 500 058 000	12020 Donner Pass Road	\$ 964.96
018 600 011 000	11638 Donner Pass Road	\$ 2,498.32
018 500 009 000	12070 Donner Pass Road	\$ 1,829.58
018 600 012 000	10120 Donner Trail Road	\$ 1,267.00
018 500 012 000	11911 Donner Pass Road	\$ 13,793.30
018 570 003 000	11725 Donner Pass Road	\$ 7,891.90
018 570 022 000	11643 Donner Pass Road	\$ 8,642.50
018 600 015 000	11760 Donner Pass Road	\$ 1,588.02
018 500 059 000	12020 Donner Pass Road	\$ 964.96
018 610 023 000	11500 Donner Pass Road	\$ 1,652.70
018 500 013 000	12047 Donner Pass Road	\$ 4,349.64
018 800 009 000	11798 Donner Pass Road	\$ 712.02
018 600 014 000	11732 Donner Pass Road	\$ 2,078.88
018 600 009 000	11532 Donner Pass Road	\$ 1,054.50
018 600 010 000	10041 Donner Trail Road	\$ 3,254.66
018 500 049 000	12030 Donner Pass Road	\$ 1,708.40
018 500 061 000	12010 #201 Donner Pass Road	\$ 381.74
018 500 063 000	12010 #201 Donner Pass Road	\$ 1,149.50
018 570 017 000	11429 Donner Pass Road	\$ 2,419.16
018 570 024 000	11425 Donner Pass Road	\$ 733.00
018 570 025 000	11423 Donner Pass Road	\$ 625.38
Total Envision DPR Landscaping and Lighting Assessment District No. 1 Assessment FY 26/27		\$90,913.74

Envision DPR Landscaping and Lighting Assessment District No. 1
Fiscal Year 2025/2026 and 2026/2027 Special Assessment Rates

2.2% CPI Increase

RATES REFLECTED ON PARCEL CHARGES ON NEVADA COUNTY TAX ROLL		
Fiscal Year	Special Assessment Rate (Per Square Foot of Sidewalk Along Frontage)	Special Assessment Rate Levied (Per Square Foot of Sidewalk Along Frontage)
2025/2026	\$1.331	\$1.331
2026/2027	\$1.360	\$1.360