

**TOWN OF TRUCKEE
California**

RESOLUTION 2026-03

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
ADJUSTING THE TRUCKEE TOURISM BUSINESS IMPROVEMENT DISTRICT (TTBID)
ASSESSMENT RATE TO 2% PURSUANT TO THE ADOPTED 2025–2035 MANAGEMENT
DISTRICT PLAN.**

WHEREAS, on September 22, 2015, the Truckee Town Council approved the establishment of the Truckee Tourism Business Improvement District (“TTBID”) for an initial term from October 1, 2015- September 30, 2020, pursuant to the Property and Business Improvement District Law of 1994 (Streets and Highways Code section 36600 et seq.); and

WHEREAS, the TTBID is a benefit assessment district funded by assessments paid by lodging businesses within the district for the purpose of supporting visitor communication, destination stewardship, destination management, and related activities that provide a special benefit to assessed properties; and

WHEREAS, the TTBID is governed by a Management District Plan, proposed by the assessment district’s board of directors, approved by assessed properties through the formation petition process, and approved by Town Council. The Management District Plan establishes, among other things, the district’s assessment methodology, authorized activities, and assessment rate; and

WHEREAS, on September 22, 2020, Town Council approved the first renewal for the TTBID for a second term from October 1, 2020-June 30, 2025, at which time Visit Truckee-Tahoe (“VTT”), the designated owners’ association, proposed, and Town Council approved, a Management District Plan that voluntarily reduced the assessment rate from 2.0% to 1.25% beginning January 1, 2021, that included language allowing for an assessment rate ranging from 0.75% to 2% of gross short-term lodging revenue, and that allowed for the adjustment of the assessment rate within this range, upon request by the owners’ association and if approval by the Town Council at the time that the annual report is accepted by Town Council; and

WHEREAS, on May 27, 2025, Town Council approved the second renewal of the TTBID and associated Managed District Plan in for a ten-year term from July 1, 2025–to June 30, 2035); and

WHEREAS, the adopted 2025–2035 Management District Plan again established and initial assessment rate of 1.25% and included language that allows for an assessment rate ranging from 0.75% to 2% of gross short-term lodging revenue. The Management District Plan provides that “any increase or decrease requested by VTT’s Board shall be included in the Annual Report. . . and shall take effect if approved by the Town Council, in its sole discretion, during the fiscal year annual report review;” and

WHEREAS, pursuant to Streets and Highways Code section 36650, VTT has submitted its Annual Report to the Town Council, including a request to adjust the TTBID assessment rate to 2%, which is within the range authorized by the adopted Management District Plan; and

WHEREAS, the Town Council has reviewed the Annual Report and the request to adjust the assessment rate and finds that the requested adjustment is consistent with the purposes, authority, and requirements of the Property and Business Improvement District Law of 1994 and the adopted 2025–2035 Management District Plan; and

WHEREAS, the assessment is paid by overnight visitors through lodging businesses within the district and does not impact Town residents or the Town’s General Fund;

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, as follows:


Section 1. The Town Council hereby approves adjustment of the Truckee Tourism Business Improvement District assessment rate from 1.25% to 2% of gross short-term lodging revenue, effective July 1, 2026, pursuant to the authority provided in the adopted 2025–2035 Management District Plan.

Section 2. All other terms and conditions of the Truckee Tourism Business Improvement District and the 2025–2035 Management District Plan shall remain in full force and effect.

Section 3. The Town Manager, or designee, is authorized to take all actions necessary to implement this resolution consistent with applicable law.

The foregoing resolution was introduced by Council Member Polivy, seconded by Council Member Zabriskie, at a regular meeting of the Truckee Town Council, held on the 10th day of February 2026, and adopted by the following vote:

- AYES:** Council Member Zabriskie, Council Member Polivy, Council Member Romack, Vice Mayor Henderson, and Mayor Klovstad.
- NOES:** None.
- ABSENT:** None.

Signed by:


 Anna Klovstad, Mayor

ATTEST:

DocuSigned by:


 Kelly Carpenter, Town Clerk