

## **Agenda Item 5F**

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## STAFF REPORT

**TO:** Board of Directors

**PREPARED BY:** Steven Palmer, PE, CSDM, General Manager *SP*

**SUBJECT:** Adopt Resolutions Fixing and Placing the Annual Special Tax Levy for Community Facilities District No. 1

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### **RECOMMENDATION**

Adopt Resolutions 2026-05 and 2026-06 fixing and placing the annual Special Tax Levy for Community Facilities District No. 1.

### **BACKGROUND**

Donner Summit Public Utility District (DSPUD) formed its Community Facilities District No. 1 (CFD) and authorized levy of the CFD's special tax on October 18, 2011 by Ordinance No. 2011-02, as authorized by the Mello-Roos Community Facilities Act of 1982. This special tax is levied to fund debt service for the wastewater treatment plant upgrade project. DSPUD is authorized to levy this special tax (a direct charge) on the County tax roll for taxable properties within the improvement areas of the CFD.

As required by both Placer and Nevada Counties, DSPUD must annually request that this special tax be placed on the tax roll, warrant the legality of said special taxes, and defend and indemnify the County from any challenge to the legality thereof. DSPUD must also pay reasonable and ordinary charges as prescribed by the County(s) to recoup the cost of placing the direct charges on the tax rolls and collecting this special tax for DSPUD, as provided by Government Code sections 29304 and 51800.

### **DISCUSSION AND ANALYSIS**

To levy this special tax for Fiscal Year 2026/27, DSPUD must adopt attached Resolutions 2026-05 and 2026-06. There are 34 parcels taxed in Nevada County, for a total charge of \$31,666.20; and 133 parcels taxed in Placer County, for a total charge of \$258,927.52. The parcels are listed as exhibits to the attached resolutions.

### **FISCAL IMPACT**

CFD revenue from this special tax is estimated to total \$290,593.72 for Fiscal Year 2026/27. This revenue is used exclusively for debt service for the wastewater treatment plant upgrade project. Without this revenue DSPUD would be unable to make its annual loan payment.

### **CEQA ASSESSMENT**

This is not a CEQA Project

### **ATTACHMENTS**

1. Resolution 2026-05 Nevada County
2. Resolution 2026-06 Placer County

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## Attachment 1

**RESOLUTION 2026-05**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
DONNER SUMMIT PUBLIC UTILITY DISTRICT  
FIXING AND PLACING A SPECIAL TAX LEVY ON IMPROVEMENT AREAS  
NO. 1 AND NO. 3 OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1 FOR COLLECTION BY THE  
COUNTY OF NEVADA**

**WHEREAS**, the Donner Summit Public Utility District formed its Community Facilities District No. 1 (the “CFD”) and within the CFD formed Improvement Areas No. 1 and No. 3, and is authorized to levy a special tax in such improvement areas, pursuant to and in conformity proceedings taken under the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311 *et seq.* and an Ordinance No. 2011-02 adopted by the legislative board of Donner Summit Public Utility District October 18, 2011, and

**WHEREAS**, as a result of such CFD proceedings, the Donner Summit Public Utility District is authorized to cause the special tax of the CFD an amount of \$593 per Equivalent Dwelling Unit to be billed to taxable properties in respective improvement areas of the CFD by placing the levy of such special tax on the County tax roll; and

**WHEREAS**, the list of parcels charged the special tax, and amount of the special tax for Fiscal Year 2027 is shown in Exhibit A; and

**WHEREAS**, Donner Summit Public Utility District has a Tax Collection Services Contract with Nevada County; and

**WHEREAS**, the County has required as a condition of the collection of such special taxes that the District warrant the legality of said special taxes and defend and indemnify the County from any challenge to the legality thereof.

**NOW, THEREFORE**, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District (District) that:

1. The Auditor-Controller of Nevada County is requested to attach for collection on the Fiscal Year 2027 County tax rolls those taxes, assessments, fees and/or charges in Tax Rate Area 077-005. A copy will be forwarded to the Auditor Controller of the County upon completion and correction of the current list through June 30, 2026.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Nevada County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).

3. The District releases and discharges Nevada County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any taxes, assessments, fees and/or charges on behalf of District.
4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Nevada County of any of the District's said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District's taxes, assessments, fees and/or charges, Nevada County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with Nevada County in answering questions referred to District by Nevada County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to Nevada County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Nevada County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

**PASSED AND ADOPTED** this 16th day of June 2026 at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Donner Summit Public Utility District

By: \_\_\_\_\_  
Cathy Preis  
President, Board of Directors

ATTEST:

\_\_\_\_\_  
Dawn Parkhurst  
Secretary of the Board

**Exhibit A**

| <b>Assessor Parcel Number</b>  | <b>FY26/27 Tax</b> |
|--------------------------------|--------------------|
| 017-040-013-000                | \$593.00           |
| 017-050-006-000                | \$593.00           |
| 017-050-017-000                | \$593.00           |
| 017-050-026-000                | \$770.90           |
| 017-050-027-000                | \$593.00           |
| 017-490-009-000                | \$593.00           |
| 017-490-021-000                | \$593.00           |
| 017-490-035-000                | \$593.00           |
| 047-040-002-000                | \$593.00           |
| 047-070-005-000                | \$593.00           |
| 047-070-017-000                | \$593.00           |
| 047-070-023-000                | \$593.00           |
| 047-070-028-000                | \$593.00           |
| 047-070-033-000                | \$593.00           |
| 047-070-036-000                | \$593.00           |
| 047-070-038-000                | \$593.00           |
| 047-071-005-000                | \$593.00           |
| 047-071-007-000                | \$593.00           |
| 047-080-007-000                | \$593.00           |
| 047-080-018-000                | \$593.00           |
| 047-080-021-000                | \$593.00           |
| 047-080-029-000                | \$593.00           |
| 047-090-009-000                | \$593.00           |
| 047-101-006-000                | \$593.00           |
| 047-101-010-000                | \$593.00           |
| 047-101-021-000                | \$593.00           |
| 047-101-036-000                | \$593.00           |
| 047-101-038-000                | \$593.00           |
| 047-101-039-000                | \$11,919.30        |
| 047-101-041-000                | \$593.00           |
| 047-102-005-000                | \$593.00           |
| 047-390-008-000                | \$593.00           |
| 047-420-004-000                | \$593.00           |
| 047-420-011-000                | \$593.00           |
| <b>TOTAL FY 26/27 TAX LEVY</b> | <b>\$31,666.20</b> |

## Attachment 2

**RESOLUTION 2026-06**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
DONNER SUMMIT PUBLIC UTILITY DISTRICT  
FIXING AND PLACING A SPECIAL TAX LEVY ON IMPROVEMENT AREAS NO. 1  
AND NO. 3 OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT COMMUNITY  
FACILITIES DISTRICT NO. 1 FOR COLLECTION BY THE COUNTY OF PLACER**

**WHEREAS**, the Donner Summit Public Utility District formed its Community Facilities District No. 1 (the “CFD”) and within the CFD formed Improvement Areas No. 1 and No. 3, and is authorized to levy a special tax in such improvement areas, pursuant to and in conformity proceedings taken under the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311 *et seq.* and an Ordinance No. 2011-02 adopted by the legislative board of Donner Summit Public Utility District October 18, 2011, and

**WHEREAS**, as a result of such CFD proceedings, the Donner Summit Public Utility District is authorized to cause the special tax of the CFD to be billed to taxable properties in respective improvement areas of the CFD by placing the levy of such special tax on the County tax roll; and

**WHEREAS**, the County has required as a condition of the collection of such special taxes that the District warrant the legality of said special taxes and defend and indemnify the County from any challenge to the legality thereof.

**NOW, THEREFORE**, Be It Hereby Resolved by the Board of Directors of the Donner Summit Public Utility District (District) that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges. A copy will be forwarded to the Auditor Controller of the County upon completion and correction of the current list (Exhibit A) through June 30, 2026.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges Placer County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any taxes, and assessments, fees and/or charges on behalf of the District.
4. The District agrees to and shall defend, indemnify and hold harmless Placer County, its officers, agents and employees (the “Indemnified Parties”) from any

and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by Placer County of any of the District's said taxes, assessments, fees, and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of collection of one of the District's taxes, assessments, fees and/or charges, Placer County may offset the amount of the judgment from any other monies collected on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with Placer County in answering questions referred to District by Placer County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer persons to Placer County officers and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as Placer County may prescribe to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges as provided by Government Code sections 29304 and 51800.

**PASSED AND ADOPTED**, this 16th day of June 2026, at a Regular Meeting of the Board of Directors of the Donner Summit Public Utility District by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

Donner Summit Public Utility District

By: \_\_\_\_\_  
Cathy Preis  
President, Board of Directors

ATTEST:

\_\_\_\_\_  
Dawn Parkhurst  
Secretary of the Board

**Exhibit A**

| <b>Assessor Parcel Number</b> | <b>FY26/27 Tax</b> |
|-------------------------------|--------------------|
| 069-070-043-000               | \$2,965.00         |
| 069-070-053-000               | \$6,339.17         |
| 069-080-022-000               | \$118,161.18       |
| 069-102-013-000               | \$7,116.00         |
| 069-102-017-000               | \$593.00           |
| 069-102-019-000               | \$4,299.25         |
| 069-102-023-000               | \$11,527.92        |
| 069-102-025-000               | \$593.00           |
| 069-103-002-000               | \$593.00           |
| 069-103-003-000               | \$593.00           |
| 069-103-004-000               | \$593.00           |
| 069-103-006-000               | \$593.00           |
| 069-103-007-000               | \$593.00           |
| 069-103-008-000               | \$593.00           |
| 069-103-009-000               | \$593.00           |
| 069-103-010-000               | \$593.00           |
| 069-103-011-000               | \$593.00           |
| 069-103-012-000               | \$593.00           |
| 069-103-016-000               | \$593.00           |
| 069-103-021-000               | \$593.00           |
| 069-103-023-000               | \$593.00           |
| 069-103-024-000               | \$593.00           |
| 069-103-025-000               | \$593.00           |
| 069-103-026-000               | \$593.00           |
| 069-103-037-000               | \$593.00           |
| 069-103-038-000               | \$593.00           |
| 069-103-039-000               | \$593.00           |
| 069-103-040-000               | \$593.00           |
| 069-103-048-000               | \$593.00           |
| 069-103-055-000               | \$593.00           |
| 069-103-056-000               | \$593.00           |
| 069-103-057-000               | \$593.00           |
| 069-103-061-000               | \$593.00           |

| <b>Assessor Parcel Number</b> | <b>FY 26/27 Tax</b> |
|-------------------------------|---------------------|
| 069-103-062-000               | \$593.00            |
| 069-103-063-000               | \$593.00            |
| 069-103-081-000               | \$11,860.00         |
| 069-103-082-000               | \$3,558.00          |
| 069-103-087-000               | \$1,186.00          |
| 069-103-088-000               | \$593.00            |
| 069-103-095-000               | \$593.00            |
| 069-103-096-000               | \$593.00            |
| 069-320-006-000               | \$7,709.00          |
| 069-320-014-000               | \$593.00            |
| 069-320-015-000               | \$593.00            |
| 069-320-016-000               | \$593.00            |
| 069-320-017-000               | \$593.00            |
| 069-320-018-000               | \$593.00            |
| 069-320-019-000               | \$593.00            |
| 069-320-020-000               | \$593.00            |
| 069-320-021-000               | \$593.00            |
| 069-320-022-000               | \$593.00            |
| 069-320-023-000               | \$593.00            |
| 069-320-024-000               | \$593.00            |
| 069-320-025-000               | \$593.00            |
| 069-320-027-000               | \$593.00            |
| 069-320-028-000               | \$593.00            |
| 069-320-029-000               | \$593.00            |
| 069-320-030-000               | \$593.00            |
| 069-320-031-000               | \$593.00            |
| 069-320-032-000               | \$593.00            |
| 069-320-033-000               | \$593.00            |
| 069-320-034-000               | \$593.00            |
| 069-320-035-000               | \$593.00            |
| 069-320-036-000               | \$593.00            |
| 069-320-037-000               | \$593.00            |
| 069-320-038-000               | \$593.00            |
| 069-320-039-000               | \$593.00            |
| 069-320-046-000               | \$593.00            |
| 069-320-047-000               | \$593.00            |
| 069-320-048-000               | \$593.00            |

| <b>Assessor Parcel Number</b> | <b>FY 26/27 Tax</b> |
|-------------------------------|---------------------|
| 069-320-049-000               | \$593.00            |
| 069-320-050-000               | \$593.00            |
| 069-320-051-000               | \$593.00            |
| 069-320-052-000               | \$593.00            |
| 069-320-053-000               | \$593.00            |
| 069-320-054-000               | \$593.00            |
| 069-320-055-000               | \$593.00            |
| 069-320-056-000               | \$593.00            |
| 069-320-057-000               | \$593.00            |
| 069-320-068-000               | \$11,860.00         |
| 069-500-001-000               | \$593.00            |
| 069-500-002-000               | \$593.00            |
| 069-500-003-000               | \$593.00            |
| 069-500-004-000               | \$593.00            |
| 069-500-005-000               | \$593.00            |
| 104-010-003-000               | \$593.00            |
| 104-010-004-000               | \$593.00            |
| 104-010-005-000               | \$593.00            |
| 104-010-006-000               | \$593.00            |
| 104-010-007-000               | \$593.00            |
| 104-010-008-000               | \$593.00            |
| 104-010-009-000               | \$593.00            |
| 104-010-011-000               | \$593.00            |
| 104-010-012-000               | \$593.00            |
| 104-010-013-000               | \$593.00            |
| 104-010-014-000               | \$593.00            |
| 104-010-015-000               | \$593.00            |
| 104-010-016-000               | \$593.00            |
| 104-010-017-000               | \$593.00            |
| 104-010-018-000               | \$593.00            |
| 104-010-020-000               | \$593.00            |
| 104-010-021-000               | \$593.00            |
| 104-010-022-000               | \$593.00            |
| 104-010-023-000               | \$593.00            |
| 104-010-024-000               | \$593.00            |
| 104-010-025-000               | \$593.00            |

| <b>Assessor Parcel Number</b>   | <b>FY 26/ 27 Tax</b> |
|---------------------------------|----------------------|
| 104-010-026-000                 | \$593.00             |
| 104-010-027-000                 | \$593.00             |
| 104-020-001-000                 | \$593.00             |
| 104-020-002-000                 | \$593.00             |
| 104-020-003-000                 | \$593.00             |
| 104-020-004-000                 | \$593.00             |
| 104-020-005-000                 | \$593.00             |
| 104-020-006-000                 | \$593.00             |
| 104-020-007-000                 | \$593.00             |
| 104-020-008-000                 | \$593.00             |
| 104-020-009-000                 | \$593.00             |
| 104-020-010-000                 | \$593.00             |
| 104-020-011-000                 | \$593.00             |
| 104-020-012-000                 | \$593.00             |
| 104-020-013-000                 | \$593.00             |
| 104-020-014-000                 | \$593.00             |
| 104-020-015-000                 | \$593.00             |
| 104-020-016-000                 | \$593.00             |
| 104-020-017-000                 | \$593.00             |
| 104-020-018-000                 | \$593.00             |
| 104-020-019-000                 | \$593.00             |
| 104-020-020-000                 | \$593.00             |
| 104-020-021-000                 | \$593.00             |
| 104-020-022-000                 | \$593.00             |
| 104-020-023-000                 | \$593.00             |
| 104-020-024-000                 | \$593.00             |
| 104-020-025-000                 | \$593.00             |
| <b>TOTAL FY 26/ 27 TAX LEVY</b> | <b>\$258,927.52</b>  |