



# RESOLUTION No. 26-223

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION APPROVING THE ANNUAL CONTINUED COLLECTION OF EXISTING PARCEL CHARGES AND SPECIAL TAXES FOR SERVICES IN COUNTY SERVICE AREAS AND PERMANENT ROAD DIVISIONS FOR FISCAL YEAR 2026/27 -ALL DISTRICTS

WHEREAS, the Director of the Department of Public Works has prepared the Parcel Charges and Special Taxes in County Service Areas and Permanent Road Divisions; and

WHEREAS, the Parcel Charges and Special Taxes are in conformance with Proposition 218, as approved by the voters in November 1996; and

WHEREAS, pursuant to the provisions of County Service Area (CSA) law, (California Government Code Title 3, Chapter 2.5, section 25215 et. seq.), the Board of Supervisors is authorized to establish a County Service Area as a method of providing road improvement and maintenance services by the County and within unincorporated area; and

WHEREAS, pursuant to the provisions of Permanent Road Division (PRD) law (Street and Highways Code section 1160, et seq and 1179), the Board of Supervisors is authorized to establish a Permanent Road Division as a method of providing road improvement and maintenance services by the County within unincorporated area; and

WHEREAS, Streets and Highways Code Section 1162.6 provides that parcel charges shall be deemed to be assessments within the meaning of Article XIID of the California Constitution.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors of the County of Nevada authorizes the collection of parcel charges and special taxes for Fiscal Year 2026/27 in the County Service Areas and Permanent Road Divisions as follows:

**County Service Area 1A - Clover Valley Ranches/Alta Sierra Ranches**

<u>Special Tax: per Resolution 99-508</u>		<u>Road Maintenance</u>	<u>Total</u>
Zone 1 (WolfCreek Road)	Land only	\$194.00	\$194.00
TRA 072007	Land/Improvements	\$249.00	\$249.00
Tax Code 53300			

<u>Special Tax: per Resolution 00-392</u>		<u>Road Maintenance</u>	<u>Total</u>
Zone 2* (Clover Valley Road)	Land only	\$191.00	\$191.00
TRA 062024 & 072042	Land/Improvements	\$260.00	\$260.00
Tax Code 53305			

<u>Special Tax: per Resolution 96-286</u>		<u>Road Maintenance</u>	<u>Total</u>
Zone 3 (Fay Road)	Land only	\$27.00	\$27.00
TRA 062069, 072041	Land/Improvements	\$35.00	\$35.00
Tax Code 53306			

\*The following APN's from Zone 2 are charged Zone 3 rates as they only access to and from their parcel using Zone 3 and not Zone 2.

026-490-007-000  
026-490-019-000  
026-490-020-000

**County Service Area 12 - Adamson Road**

<u>Special Tax: per Resolutions 92-569 and 95-324</u>		<u>Road Maintenance</u>	<u>Total</u>
Zone 1 (Adamson Road)	Land only	\$192.00	\$192.00
TRA 072012	Land/Improvements	\$240.00	\$240.00
Tax Code 73200			
Resolution 92-569			
Zone 2 (Trotter Road)	Land only	\$184.00	\$184.00
TRA 072043	Land/Improvements	\$221.00	\$221.00
Tax Code 73214			
Resolution 95-324			

**County Service Area 13 - Wolf Drive**

		Wolf Drive Fund 3253 <u>Maintenance</u>	Road <u>Maintenance</u>	<u>Total</u>
<u>Special Tax: per Resolution 96-286</u>				
Zone 1 (Wolf Drive paved)	Land only	\$33.00	\$ 0.00	\$33.00
TRA 072013	Land/Improvements	\$40.00	\$ 0.00	\$40.00
Tax Code 73201				
<u>Special Tax: per Resolution 98-385</u>				
		<u>Tax Code 53307</u>	<u>Tax Code 53204</u>	<u>Total</u>
Zone 2 (Tom Ray Road)	Land only	\$33.00	\$125.00	\$158.00
TRA 072044	Land/Improvements	\$40.00	\$152.00	\$192.00
Tax Codes 53307 and 53204				
<u>Special Tax: as per Resolution 98-386</u>				
		<u>Tax Code 53308</u>	<u>Tax Code 53304</u>	<u>Total</u>
Zone 3 (Wolf Drive unpaved)	Land only	\$33.00	\$131.00	\$164.00
TRA 072045	Land/Improvements	\$40.00	\$157.00	\$197.00
Tax Codes 53308 and 53304				

**County Service Area 14 - Retrac Way**

			Road <u>Maintenance</u>	<u>Total</u>
<u>Special Tax: per Resolution 96-286</u>				
Zone 1-Retrac (Lime Kiln to Wolf Creek)	Land only		\$104.00	\$104.00
TRA 072014	Land/Improvements		\$132.00	\$132.00
Tax Code 73206				
Zone 2 (Creekview)	Land only		\$104.00	\$104.00
TRA 072032 & 072047	Land/Improvements		\$132.00	\$132.00
Tax Code 73207				
Zone 3 Retrac (Wolf Creek to Hilltop)	Land only		\$104.00	\$104.00
TRA 057013 & 072033)	Land/Improvements		\$132.00	\$132.00
Tax Code 73208				
Zone 4 Retrac (Hilltop)	Land only		\$104.00	\$104.00
TRA 057014 & 072034	Land/Improvements		\$132.00	\$132.00
Tax Code 73209				
Zone 5 Retrac (Hilltop to end)	Land only		\$104.00	\$104.00
TRA 057008, 057021 & 072015	Land/Improvements		\$132.00	\$132.00
Tax Code 73210				

**County Service Area 18 - I.W.B. North**  
**(TRA 057010, 057024, and 072019)**

	Perimeter Rd Fund 3286 Reso 87-207 Zone Maintenance Tax Code <u>53302</u>	CSA 18 Road Maintenance Tax Code <u>73204</u>	<u>Total</u>
<u>Special Tax: per resolution 87-207 / 96-286</u>			
Land only	\$129.00	\$180.00	\$309.00
Land/Improvements	\$187.00	\$259.00	\$446.00

**County Service Area 21 - Sharon Oaks**  
**(TRA 057009, 057016, 072020, 072038, 080013, 080016)**

	Perimeter Rd Fund 3286 Reso 87-207 Zone Maintenance Tax Code <u>53302</u>	CSA 21 Road Maintenance Tax Code <u>73205</u>	<u>Total</u>
<u>Special Tax: per Resolution 87-207 / 96-286</u>			
Land only	\$129.00	\$49.00	\$178.00
Land/Improvements	\$187.00	\$78.00	\$265.00

**County Service Area 22 (Zone 1) - 6B Ranch**  
**(TRA 062045 / Tax Code 73212)**

<u>Parcel Charge: per Resolution 23-228</u>	<u>3-Year Catch Up</u>	<u>Road Maintenance</u>	<u>Total</u>
<u>Zone 1 Thoroughbred Loop</u>			
Land Only	\$0.00	\$329.88	\$329.88
Land/Improvements	\$0.00	\$405.16	\$405.16

Road Maintenance Services are subject to 5.0% annual inflationary adjustment for all parcels, regardless of improved status, beginning in Fiscal Year 2024/25, continuing twenty (20) years, ending with the final FY 2044/45. A fixed, 3-year catch up in the amount of \$333.32 for Fiscal Year 2023/24, \$333.32 for Fiscal Year 2024/25, and \$333.36 for Fiscal Year 2025/26 will be added in addition to the Road Maintenance Services to each parcel, regardless of improved status. No inflation will be applied to the 3-year catch-up fixed amount.

**County Service Area 24 (Zone 1) - Oak Crest Estates**  
**(TRA 062051 and 062078 / Tax Code 73203)**

<u>Parcel Charge: per Resolution 10-522</u>	<u>Road Maintenance</u>	<u>Total</u>
Land only	\$454.00	\$454.00
Land/Improvements	\$497.00	\$497.00

**County Service Area 24 (Zone 2) - Mountain Lake Estates**  
**(TRA 062066 and 062079 / Tax Code 73213)**

Parcel Charge: per Resolution 07-369

	<u>Road Maintenance</u>	<u>Total</u>
Land Only	\$364.00	\$364.00
Land/Improvements	\$500.00	\$500.00

**County Service Area 38 (Zone 2) – Gold Country Drive**  
**(TRA 080008 / Tax Code 73220)**

Parcel Charge: pre Resolution 09-459

	<u>Road Maintenance</u>	<u>Total</u>
APN 050-410-001-000	\$1,037.56	\$1,037.56
APN 050-410-017-000	\$2,257.22	\$2,257.22
APN 050-410-019-000	\$2,183.42	\$2,183.42
APN 050-410-020-000	\$2,301.10	\$2,301.10
APN 050-410-021-000	\$220.70	\$220.70

Per Resolution 09-459, 170.39 acre APN 050-410-002-00 was charged \$6,962.44. In Fiscal Year 2025/26 it split to APN's 050-410-017-000, 050-410-018-000, and 050-410-019-000. For Fiscal Year 2026/27, APN 050-410-018-000 split into APN's 050-410-020-000 and 050-410-021-000. The following is the cost split according to percent of acres per parcel:

APN	ACRES	% OF ACRES	SHARE OF COST
050-410-017-000	55.25	32.42%	\$2,257.22
050-410-019-000	53.43	31.36%	\$2,183.42
050-410-020-000	56.31	33.05%	\$2,301.10
050-410-021-000	05.40	03.17%	\$ 220.70
<b>TOTALS</b>	<b>170.39</b>	<b>100.00%</b>	<b>\$6,962.44</b>

**Altair PRD**  
**(TRA 062032 and 068005 / Tax Code 53311)**

Special Tax: per Resolution 01-171

	<u>Road Maintenance</u>	<u>Total</u>
All Properties	\$500.00	\$500.00

**American Hill PRD**  
**(TRA 068005 / Tax Code 73219)**

Parcel Charge: per Resolution 07-217

	<u>Road Maintenance</u>	<u>Total</u>
All Properties	\$460.00	\$460.00

**Canyon Creek PRD**  
**(TRA 080005 / Tax Code see by zone)**

<u>Parcel Charge: per Resolution 92-683</u>	<u>Road Maintenance</u>	<u>Total</u>
Zone 1 (Tax Code 73215)		
Land only	\$67.00	\$67.00
Land/Improvements	\$86.00	\$86.00
Zone 2 (Tax Code 73216)		
Land only	\$32.00	\$32.00
Land/Improvements	\$37.00	\$37.00
Zone 3 (Tax Code 73217)		
Land only	\$24.00	\$24.00
Land/Improvements	\$26.00	\$26.00

**Cascade Crossing PRD**  
**(TRA 072009 / Tax Code 73223)**

<u>Parcel Charge: per Resolution 22-216</u>	<u>Road Maintenance</u>	<u>Total</u>
All Properties*	\$532.60	\$532.60

\*May be subject to annual adjustment based on the Consumer Price Index, as set forth in the *San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers* as of April 1 each calendar year, (posted as February month ending data) not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2012/13: \$423.00). For Fiscal Years 2022/23, 2023/24, 2024/25, 2025/26, 2026/27 inflation factor suspended due to high level of fund balance, necessity for inflator will be determined on an annual basis going forward.

**Cedar Glen PRD**  
**(TRA 062032 / Tax Code 73226)**

<u>Parcel Charge: per Resolution 14-370</u>	<u>Road Maintenance</u>	<u>Total</u>
All Properties*	\$626.10	\$626.10

\*Subject to annual adjustment based on the Consumer Price Index, as set forth in the *San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers* as of April 1 each calendar year, (posted as February month ending data) not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2014/15: \$433.45). Resolution 23-258 calculated the wrong % increase, listing a new rate of \$585.30. The lesser correct amount of \$580.84 was placed on the tax role and has been used as the base amount to calculate % increase for Fiscal Year 2024/25 forward.

**DarkHorse PRD**  
**(TRA 072009 & 072036 / Tax Code 53313)**

<u>Special Tax: per Resolution 02-518</u>	<u>Road Maintenance</u>	<u>Total</u>
Single-Family Residential	\$298.00	\$298.00
Golf Course and Clubhouse	\$6,600.00	\$6,600.00

**Echo Ridge PRD**  
**(TRA 068005 / Tax Code 73225)**

Parcel Charge: per Resolution 14-369

All Properties\*

<u>Road</u> <u>Maintenance</u>	<u>Total</u>
\$359.86	\$359.86

\*To be levied annually at the rate of \$444.24 per single family residential parcel per Fiscal Year for years 1 – 5 and then \$291.88 per single family residential parcel per Fiscal Year for each subsequent year continuing indefinitely for each Fiscal Year thereafter. Adjustment based on the Consumer Price Index, as set forth in the *San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers* as of April 1 each calendar year (posted as February month ending data) not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2014/15: \$444.24). Resolution 23-258 calculated the wrong % increase, listing a new rate of \$336.42. The lesser correct amount of \$333.86 was placed on the tax role and has been used as the base amount to calculate % increase for Fiscal Year 2024/25 forward.

**Greenwood Forest Estates PRD**  
**(TRA 068005 / Tax Code 53301)**

Parcel Charge: per Resolution 16-111

Land only: not subject to annual inflationary adjustment  
Land/Improvements\*

APN 035-080-008-000\*  
APN 035-080-009-000\*

<u>Road</u> <u>Maintenance</u>	<u>Total</u>
\$373.00	\$373.00
\$960.04	\$960.04
\$764.18	\$764.18
\$789.72	\$789.72

\* Subject to 2.5% annual inflationary adjustment for all improved parcels within the PRD for Road Maintenance beginning in Fiscal Year 2016/17 and continuing indefinitely for each Fiscal Year thereafter. Land only is not subject to adjustment.

**Hidden Glen PRD**  
**(TRA 078001 / Tax Code 53309)**

Special Tax: per Resolution 91-300

Land only  
Land/Improvements

<u>Road</u> <u>Maintenance</u>	<u>Total</u>
\$102.00	\$102.00
\$125.00	\$125.00

**Higgins Woodridge PRD**  
**(TRA 072009 and 072036 / Tax Code 73227)**

Parcel Charge: per Resolution 18-607

<u>APN</u>	<u>Original Parcel</u>	<u>Acres</u>	<u>Road Maintenance</u>	<u>Total</u>
057-260-024-000	Parcel 1	5.52	\$9,754.46	\$9,754.46
057-260-020-000	Parcel 2	1.95	\$3,445.86	\$3,445.86
057-260-019-000	Parcel 3	0.96	\$1,696.40	\$1,696.40
057-260-023-000	Parcel 4	1.23	\$2,173.56	\$2,173.56
057-260-022 & 025	Parcel 5	open space, do not charge	\$ 0.00	\$ 0.00
057-260-026-000	Parcel 6	3.07	\$5,407.36	\$5,407.36
057-260-021-000	Parcel 7	0.79	\$1,396.00	\$1,396.00

Per Resolution 18-607: The parcel charge will be levied annually at the rate of \$1,428.94 per acre per Fiscal Year, beginning in Fiscal Year 2019/20, and continuing indefinitely for each Fiscal Year thereafter. The Parcel Charge shall be adjusted annually based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers as of January 1 each calendar year (posted as December month ending data), not to exceed five percent (5%) in any one year.

**Hillsdale Court PRD**  
**(TRA 072001 / Tax Code 53310)**

Special Tax: per Resolution 99-255

	<u>Road Maintenance</u>	<u>Total</u>
Land only	\$259.00	\$259.00
Land/Improvements	\$385.00	\$385.00

**Indian Trails PRD**  
**(TRA 068005 / Tax Code 73218)**

Parcel Charge: per Resolution 07-168

	<u>Road Maintenance</u>	<u>Total</u>
All Properties	\$480.00	\$480.00

**Long Valley Road PRD**  
**(TRA 057005 & 080005 / Tax Code 73221)**

Parcel Charge: per Resolution 12-172

	<u>Road Maintenance</u>	<u>Total</u>
All Properties	\$300.00	\$300.00

**Merrill Court PRD**  
**(TRA 068005 / Tax Code 73222)**

Parcel Charge: per Resolution 11-508 / 24-158

All Properties except as otherwise noted

The following two APNs are 1 legal parcel &  
the rate will be split 50/50 between each as per resolution 24-158

037-070-016-000

037-430-037-000

	<u>Road Maintenance</u>	<u>Total</u>
	\$300.00	\$300.00
	\$150.00	\$150.00
	\$150.00	\$150.00

**Perimeter Road PRD (Tax Code 53302)**

**(TRA 057005, 057009, 057010, 057015, 057016, 072004, 072019, 072020, 072036, 072038, 080013, 080016)**

**(Tax Code 53302)**

Parcel Charge: per Resolution 96-286

Land only  
Land/Improvements

	<u>Road Maintenance</u>	<u>Total</u>
	\$129.00	\$129.00
	\$187.00	\$187.00

**Rattlesnake Ridge PRD**

**(TRA 062034 and 078001 / Tax Code 53314)**

Special Tax: per Resolution 05-281

All Properties

	<u>Road Maintenance</u>	<u>Total</u>
	\$650.00	\$650.00

**Ridge View Woodlands PRD**

**(TRA 062040, 080009, 080010 / Tax Code 53312)**

Parcel Charge: per Resolution 01-297 / 15-502

All Properties except otherwise noted:

APN 052-210-014-000\*      APN 052-210-015-000\*

APN 052-210-016-000\*      APN 052-210-017-000\*

APN 052-210-018-000\*      APN 052-210-019-000\*

	<u>Road Maintenance</u>	<u>Total</u>
	\$485.00	\$485.00
	\$695.36	\$695.36
	\$695.36	\$695.36
	\$695.36	\$695.36

\*Subject to annual adjustment based on the Consumer Price Index, as set forth in the *San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers* as of July 1 each calendar year, (posted as April month ending data) not to exceed five percent (5%) in any one year; base charge Fiscal Year 2015/16 \$485.

**Ridgetop at Harmony Ridge PRD**  
**(TRA 068005 / Tax Code 73224)**

<u>Parcel Charge: per Resolution 13-172</u>	<u>Road Maintenance</u>	<u>Total</u>
Phase 1*	\$645.50	\$645.50
Phase 2 through Phase 6*	\$1,032.78	\$1,032.78
Unrecorded Parcels*	\$1,039.24	\$1,039.24

\* Subject to annual adjustment based on the Construction Cost Index, as set forth in the indices for San Francisco and Los Angeles as of April 1 each calendar year, (posted as February month ending data) not to exceed 2% per annum; base charges Fiscal Year 2012/13: Phase 1 \$500, Phase 2 through 6 \$800, Undeveloped Parcels \$805.

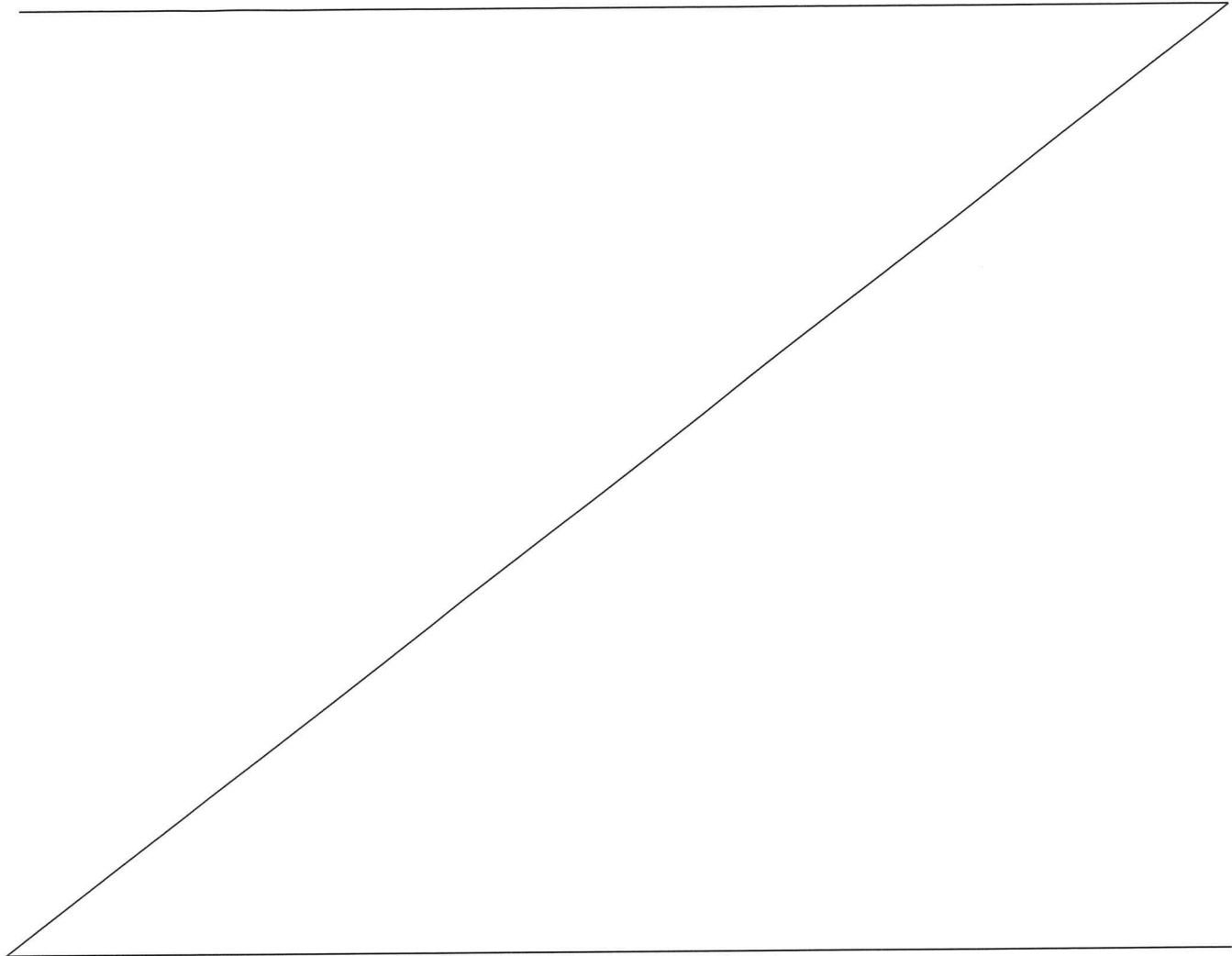
**Ski Town II PRD**  
**(TRA 077005 / Tax Code 73211 and 73290)**

<u>Parcel Charge: per Resolution 20-448</u>	<u>Snow Removal Tax Code 73290</u>	<u>Road Maintenance Tax Code 73211</u>	<u>Total</u>
Within Subdivision			
Land Only	\$331.76	\$65.48	\$397.24
Land/Improvements	\$989.26	\$103.80	\$1,093.06
Outside Subdivision			
Land Only	\$331.76	\$16.02	\$347.78
Land/Improvements	\$989.26	\$25.96	\$1,015.22

Snow removal to be levied annually at the rate of \$275 per unimproved parcel and \$820 per improved parcel per Fiscal Year, beginning in Fiscal Year 2020/21, and continuing indefinitely for each Fiscal Year thereafter, with annual adjustments beginning in Fiscal Year 2021/22 as set forth in the *San Francisco Area Consumer Price Index, as of January 1* (posted as December month ending data) of each calendar year, not to exceed 5% per annum.

Authorizes an annual adjustment to the road maintenance charges beginning in Fiscal Year 2020/21 and continuing indefinitely for each Fiscal Year thereafter as set forth in the *San Francisco Area Consumer Price Index, as of January 1* (posted as December month ending data) of each calendar year, not to exceed 5% per annum.

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors authorizes the Auditor-Controller to collect fees and charges in regard to the administration of these charges in accordance with Resolution 15-278.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 2nd day of June 2026, by the following vote of said Board:

- Ayes: Supervisors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek, and Hardy Bullock.
- Noes: None.
- Absent: None.
- Abstain: None.
- Recuse: None.

ATTEST:

LAURIANA CECCHI  
Interim Clerk of the Board of Supervisors

By: 

  
Lisa Swarthout, Chair

**COLUMN J**

**CSA 22 Z1 68 RANCH - THOROUGHbred LOOP (Reso 23-228)**

**FY 26/27 TAX ASSESSMENTS**

3 YEAR CATCH UP	ROAD MAINT	EVEN TOTAL
Land Only \$ -	\$ 329.88	\$ 529.88
Land / Improvements \$ -	\$ 405.17	\$ 405.16

5% annually for the next 20 years starting in FY 2024/25 and ending FY 2044/45, regardless of improvement status.

3 year catch up applied to FY 23/24, 24/25 and 25/26 only

**CASCADE CROSSING PRD (Reso 13-151)**

ROAD MAINT	EVEN TOTAL
\$ 532.60	\$ 532.60

All Properties\*  
 \*Subject to annual adjustment based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers as of April 1st each calendar year, not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2012/13 \$423.00)

For Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, 2026-27 inflation factor suspended due to high level of fund balance, necessity for inflator will be determined on an annual basis going forward.  
**USE FEBRUARY MONTH ENDING POSTED DATA**

**CEDAR GLEN PRD (Reso 14-370)**

ROAD MAINT	EVEN TOTAL
\$ 626.11	\$ 626.10

All Properties\*  
 \*Subject to annual adjustment based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers as of April 1st each calendar year, not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2014/15 \$433.45)

**USE FEBRUARY MONTH ENDING POSTED DATA**

**ECHO RIDGE PRD (Reso 14-369)**

ROAD MAINT	EVEN TOTAL
\$ 359.86	\$ 359.86

All Properties\*  
 \*To be levied annually at the rate of \$444.24 per single family residential parcel per fiscal year for years 1 - 5 and then \$291.88 per single family residential parcel per fiscal year for each subsequent year continuing indefinitely for each fiscal year thereafter. Adjustment based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers as of April 1st each calendar year, not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2014/15 \$444.24)

1st year levied 14/15

**USE FEBRUARY MONTH ENDING POSTED DATA**

**GREENWOOD FOREST ESTATES PRD (Reso 96-007; revised 16-111)**

ROAD MAINT	EVEN TOTAL
\$ 373.00	\$ 373.00
Land / Improvements* \$ 960.04	\$ 960.04

APN 035-080-008-000\*  
 APN 035-080-009-000\*

\*Per resolution 16-111, subject to 2.5% annual inflationary adjustment for all improved parcels within the PRD for Road Maintenance beginning in Fiscal Year 2016/17 and continuing indefinitely for each fiscal year thereafter.  
 Land only is not subject to adjustment.

PRIOR YEAR COMPARISON		CPI Rates as of:	
FY 25/26	% CHNG	5/13/2026	
RATE INCREASE \$ 314.18	5.0%	Dec	3.00%
\$ 385.88	19.29	Feb	2.50%
		April	3.80%

FY 25/26	% CHNG	FY 26/27
RATE INCREASE \$ 532.60	0.0%	RATE INCREASE \$ 532.60

IF NOT EVEN, SEE COLUMN J

FY 25/26	% CHNG	FY 26/27
RATE INCREASE \$ 610.84	15.27	RATE INCREASE \$ 626.11

IF NOT EVEN, SEE COLUMN J

FY 25/26	% CHNG	FY 26/27
RATE INCREASE \$ 351.08	8.78	RATE INCREASE \$ 359.86

IF NOT EVEN, SEE COLUMN J

FY 25/26	% CHNG	FY 26/27
RATE INCREASE \$ 373.00	2.50%	RATE INCREASE \$ 373.00
\$ 936.62	23.42	\$ 960.04
\$ 745.54	18.64	\$ 764.18
\$ 770.46	19.26	\$ 789.72

IF NOT EVEN, SEE COLUMN J

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CSA-PRD Tax Assessment Increase Calculations

EXHIBIT A

**HIGGINS WOODRIDGE PRD (RESO 18-607**

APN 057-260-017-000: all parcels under one APN at this time

SPECIAL TAX	Acres	ROAD MAINT	EVEN TOTAL
057-260-024-000	5.52 Parcel 1	\$ 9,754.47	\$ 9,754.46
057-260-020-000	1.95 Parcel 2	\$ 3,445.87	\$ 3,445.86
057-260-019-000	0.96 Parcel 3	\$ 1,696.41	\$ 1,696.40
057-260-023-000	1.23 Parcel 4	\$ 2,173.57	\$ 2,173.56
057-260-022-000 & 057-260-025-000	- open space, no charge		\$ -
057-260-026-000	3.06 Parcel 6	\$ 5,407.36	\$ 5,407.36
057-260-021-000	0.79 Parcel 7	\$ 1,396.00	\$ 1,396.00
		\$ 23,873.68	\$ 23,873.64

Per resolution 18-607: The parcel charge will be levied annually at the rate of \$1,428.94 per acre per fiscal year, beginning in Fiscal Year beginning in Fiscal Year 2019/20, and continuing indefinitely for each fiscal year thereafter. The Parcel Charge shall be adjusted annually based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban customers as of **January 1st** each calendar year, not to exceed five percent (5%) in any one year.

USE DECEMBER MONTH ENDING POSTED DATA

FY 25/26	% CHNG	FY 26/27
\$ 9,470.36	3.0%	\$ 9,754.47
\$ 3,345.50		\$ 3,445.87
\$ 1,647.00		\$ 1,696.41
\$ 2,110.26		\$ 2,173.57
\$ 5,249.86		\$ 5,407.36
\$ 1,355.34		\$ 1,396.00
\$ 23,178.32		\$ 23,873.67

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**RIDGE VIEW WOODLANDS PRD (RESO 01-297, revised 15-502)**

SPECIAL TAX	ROAD MAINT	EVEN TOTAL
All Properties	\$ 485.00	\$ 485.00
APN 052-210-014-000*	\$ 695.36	\$ 695.36
APN 052-210-016-000*	\$ 695.36	\$ 695.36
APN 052-210-018-000*	\$ 695.36	\$ 695.36

\* Subject to annual adjustment based on the Consumer Price Index, as set forth in the San Francisco/Oakland/San Jose Metropolitan Area Consumer Price Index for all Urban Customers as of **July 1st** each calendar year, not to exceed five percent (5%) in any one year. (Base charge Fiscal Year 2015/16 \$485.00)

USE APRIL MONTH ENDING POSTED DATA

unable to use current year June, due to timing of resolution

FY 25/26	% CHNG	FY 26/27
\$ 485.00	3.8%	\$ 485.00
\$ 669.90		\$ 695.36
\$ 669.90		\$ 695.36
\$ 669.90		\$ 695.36

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**RIDGETOP AT HARMONY RIDGE PRD (RESO 13-172)**

PARCEL CHARGE	ROAD MAINT	EVEN TOTAL
Phase 1*	\$ 645.50	\$ 645.50
Phase 2 through Phase 6*	\$ 1,032.78	\$ 1,032.78
Unrecorded Parcels*	\$ 1,039.24	\$ 1,039.24

\* Subject to annual adjustment based on the CA Construction Cost Index (CCCI), as set forth for San Francisco and Los Angeles as of **April 1st** each calendar year, not to exceed 2% per annum. (Base charges Fiscal Year 2012/13: Phase 1, \$500.00, Phase 2 through Phase 6 \$800.00; Undeveloped Parcels \$805.00)

USE FEBRUARY MONTH ENDING POSTED DATA

FY 25/26	% CHNG	FY 26/27
\$ 632.84	2.0%	\$ 645.50
\$ 1,012.54		\$ 1,032.78
\$ 1,018.86		\$ 1,039.24

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CCCI	Feb-25	9922
	Feb-26	10159
	% Change	2.39%

**SKI TOWN II PRD (RESO 96-286; revised 20-448)**

PARCEL CHARGE	SNOW REMOVAL	ROAD Maint	EVEN SNOW	EVEN MAINT	EVEN TOTALS
Ski Town II Subdivision (100%)					
Land Only	\$ 331.76	\$ 65.49	\$ 331.76	\$ 65.48	\$ 397.24
Land / Improvements	\$ 989.26	\$ 103.81	\$ 989.26	\$ 103.80	\$ 1,093.06
<b>Other Outside Subdivision (25%)</b>					
Land Only	\$ 331.76	\$ 16.03	\$ 331.76	\$ 16.02	\$ 347.78
Land / Improvements	\$ 989.26	\$ 25.96	\$ 989.26	\$ 25.96	\$ 1,015.22

Per resolution 20-448: Snow removal to be levied annually at the rate of \$275.00 per unimproved parcel and \$820.00 per improved parcel fiscal year, beginning in Fiscal Year 2020/21, and continuing indefinitely for each fiscal year thereafter, with annual adjustments beginning in fiscal year 2021/22 as set forth in the *San Francisco Area Consumer Price Index*, as of **January 1st** (posted as December month ending data) of each calendar year, not to exceed 5% per annum.

**USE DECEMBER MONTH ENDING POSTED DATA**

Road maintenance to be charged beginning in fiscal year 2020/21 and continuing indefinitely for each fiscal year thereafter as set for in the *San Francisco Area Consumer Price Index*, as of January 1st (posted as December month ending data) of each calendar year, not to exceed 5% per annum.

**FY 21/22**

	RM	Snow
<b>Ski Town II Subdivision (100%)</b>		
Land Only	55.40	280.50
Land / Improvements	87.82	836.40
<b>Other (25%)</b>		
Land Only	13.58	280.50
Land / Improvements	21.96	836.40

	Snow RMVL FY 25/26	Rd. Maint FY 25/26	Rd. Maint % CHNG	Rd. Maint FY 26/27	Snow RMVL % CHNG	Snow RMVL FY 26/27
	\$ 322.10	\$ 63.58	3.0%	\$ 65.49	3.0%	\$ 331.76
	\$ 960.46	\$ 100.78		\$ 103.81		\$ 989.26
	\$ 322.10	\$ 15.56		\$ 16.03		\$ 331.76
	\$ 960.46	\$ 25.20		\$ 25.96		\$ 989.26

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