



# RESOLUTION No. 26-088

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

### RESOLUTION CONSOLIDATING NEVADA CITY SCHOOL DISTRICT BOND MEASURE, UNION HILL SCHOOL DISTRICT BOND MEASURE, TOWN OF TRUCKEE SALES TAX MEASURE, AND THE CITY OF NEVADA CITY GENERAL MUNICIPAL ELECTIONS WITH THE STATEWIDE DIRECT PRIMARY ELECTION TO BE HELD IN THE COUNTY OF NEVADA IN THE STATE OF CALIFORNIA ON TUESDAY, JUNE 2, 2026

WHEREAS, the Nevada City School District has called for the submission of a bond measure to the voters, and hereby requests said measure be consolidated with the Statewide Direct Primary Election to be held in the County of Nevada on June 2, 2026, authorizing the Nevada County Clerk-Recorder/Registrar of Voters to render all services necessary to conduct the election for each voter registered in the district on the 15th day prior to Election Day in each section of Nevada County for which there appears on the ballot measure for that district and states that the school district will reimburse the County for the prorated cost incurred in conducting the election; and

WHEREAS, the Union Hill School District has called for the submission of a bond measure to the voters, and hereby requests said measure be consolidated with the Statewide Direct Primary Election to be held in the County of Nevada on June 2, 2026, authorizing the Nevada County Clerk-Recorder/Registrar of Voters to render all services necessary to conduct the election for each voter registered in the district on the 15th day prior to Election Day in each section of Nevada County for which there appears on the ballot measure for that district and states that the school district will reimburse the County for the prorated cost incurred in conducting the election; and

WHEREAS, the Town of Truckee called for the submission of a sales tax measure to the voters, and has requested said special municipal election be consolidated with the Statewide Direct Primary Election to be held in the County of Nevada on June 2, 2026; and authorizes the Nevada County Clerk-Recorder/Registrar of Voters to render all services necessary to conduct the election, and states that the Town of Truckee will reimburse the County for the prorated cost incurred in conducting the election; and

WHEREAS, the City of Nevada City has called a General Municipal Election for the purpose of electing two members to the City Council, and has requested said election be consolidated with the Statewide Direct Primary Election to be held in Nevada County on June 2, 2026; and authorizes the Nevada County Clerk-Recorder/Registrar of Voters to render all services necessary for the election, and states that the City of Nevada City will reimburse the County for the prorated cost incurred in conducting the election; and

WHEREAS, two or more elections called by a public district, city, county, or public subdivision on the same day, in the same territory, may be consolidated upon order of the Board of Supervisors of the County of Nevada pursuant to California Elections Code §10400.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Nevada, State of California, that the Nevada City School District bond measure, Union Hill School District bond measure, Town of Truckee sales tax measure, and the City of Nevada City General Municipal Election, enumerated above, shall be consolidated with the Statewide Direct Primary Election to be held in the County of Nevada on Tuesday, June 2, 2026.

BE IT FURTHER RESOLVED that the Nevada County Clerk-Recorder/Registrar of Voters shall be and is hereby authorized and directed to render all services necessary for the conduct of said elections.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of March 2026, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek, and Hardy Bullock.

Noes: None.

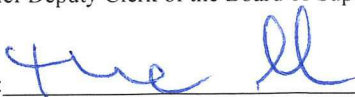
Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN  
Chief Deputy Clerk of the Board of Supervisors

By:  \_\_\_\_\_

 \_\_\_\_\_  
Lisa Swarthout, Chair

Nevada County  
FEB 24 2026  
ELECTIONS

**RESOLUTION NO. 2526-05**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
NEVADA CITY SCHOOL DISTRICT ORDERING AN ELECTION  
TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION  
BONDS, ESTABLISHING SPECIFICATIONS OF THE ELECTION  
ORDER, AND REQUESTING CONSOLIDATION WITH OTHER  
ELECTIONS OCCURRING ON JUNE 2, 2026**

**WHEREAS**, the Nevada City School District (the "District") in Nevada County (the "County"), State of California (the "State"), is committed to providing quality education to students in primarily TK/kindergarten through eighth grade at Deer Creek Elementary School and Seven Hills Middle School; and

**WHEREAS**, dedicated teachers and staff are committed to providing an environment where all students can learn and achieve to the best of their abilities and encouraging them to become lifelong learners; and

**WHEREAS**, some of the District's facilities are over 50 years old and all of the District's facilities are in need of repairs, upgrades and safety improvements in order to provide the education that students deserve in a safe and modern environment; and

**WHEREAS**, a local funding source could to enable the District to provide school facilities for its present and future students; and

**WHEREAS**, in the judgment of the Board of Trustees of the District (the "Board"), it is advisable to call an election, submitting to voters in the District the question of whether bonds of the District shall be issued and sold for the purpose of financing the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities in the District; and

**WHEREAS**, a bond measure could provide funds for essential improvements and upgrades to roofs, windows, plumbing, HVAC, and energy systems at District facilities before repairs become more costly down the road; and

**WHEREAS**, because there is nothing more important to this Board than protecting our children while at school, funds from a bond measure would be used improve school safety and security with safer pick-up and drop-off areas; and

**WHEREAS**, communities around us have been devastated by wildfires and a bond measure could help ensure that sprinkler systems and alarms are reliable, evacuation routes are clear, and our schools can function as community shelters in an emergency; and

**WHEREAS**, the District conducted and adopted a comprehensive Facilities Master Plan that identified the updates needed at each school site in order to meet current security and safety standards, meet the District's goals for supporting current academic standards, and address specific priorities at individual school sites; and

**WHEREAS**, the State does not fund many school facility improvements and the limited state dollars available for facility upgrades typically take years to arrive and require local matching funds that could be provided by a local bond measure; and

**WHEREAS**, a school bond improvement measure could qualify our schools for millions in State matching funds that would otherwise go to other school districts; and

**WHEREAS**, this measure will include strict accountability, including the appointment of an independent citizens' oversight committee and annual audits to ensure all funds are spent locally as promised; and

**WHEREAS**, the District is authorized, upon a two-thirds vote of the Board, to pursue the authorization and issuance of bonds by a 55% vote of the electorate on the question of whether bonds of the District shall be issued and sold for specified purposes, under Article XIII A Section 1 paragraph (b) of the California Constitution ("Article XIII A") and under Education Code Section 15264 *et seq.* (the "Act"); and

**WHEREAS**, under the Act, the election may be ordered at a primary or general election, a regularly scheduled local election at which all of the electors of the District are entitled to vote, or a statewide special election; and

**WHEREAS**, under Section 10403 *et seq.* of the Elections Code, it is appropriate for the Board to request consolidation of the election with any and all other elections to be held on Tuesday, June 2, 2026, the date of the statewide general election, and to request the County Registrar of Voters (the "County Registrar") to perform certain election services for the District; and

**WHEREAS**, in connection with the calling of a bond election and in accordance with Education Code Section 15100 subparagraph (c), the Board has obtained reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the County assessor; and

**WHEREAS**, United States Income Tax Regulations section 1.150-2 provides generally that proceeds of tax-exempt debt are not deemed to be expended when such proceeds are used for reimbursement of expenditures made prior to the date of issuance of such debt unless certain procedures are followed, one of which is a requirement that (with certain exceptions), prior to the payment of any such expenditure, the issuer declares an intention to reimburse such expenditure; and

**WHEREAS**, the Board wishes at this time to take the necessary actions to declare its official intent to reimburse the expenditures referenced herein from the proceeds of bonds issued pursuant to voter authorization;

**NOW, THEREFORE**, THE BOARD OF TRUSTEES OF THE NEVADA CITY SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

**Section 1. Recitals.** The foregoing recitals are true and correct.

**Section 2. Call for Election.** The Board hereby orders an election and submits to the electors of the District the question of whether general obligation bonds of the District

shall be issued and sold in a maximum principal amount of \$26,000,000 (the "Bonds") for the purposes described in the ballot measure approved herein (the "Bond Measure") and attached hereto as Appendix A and Appendix B and paying all costs incident thereto. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

**Section 3. Election Date.** The date of the election shall be June 2, 2026, and such bond election shall be held solely within the boundaries of the District.

**Section 4. Purpose of Election; Ballot Measure.** The purpose of the election shall be for the voters in the District to vote on the Bond Measure, the full text of which is included in Appendix A hereto (the "Full Text of the Measure"), containing the question of whether the District shall issue the Bonds for the purposes stated therein, together with the accountability requirements of Article XIII A and the requirements of Section 15272 of the Act. The Full Text of the Measure, which includes all text indicated between the two lines, in Appendix A, shall be printed in the sample ballot provided to voters, with such measure designation as is assigned to the measure.

As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the Bond Measure to appear on the ballot is attached hereto as Appendix B.

The Superintendent is hereby separately authorized and directed to make any changes to the text of the full text and/or abbreviated measure as described herein to conform to any requirements of Article XIII A, the Act or the County Registrar.

**Section 5. Authority for Election.** The authority for ordering the election is contained in Section 15264 *et. seq.* of the Act and Section 1 paragraph (b) subsection (3) of Article XIII A. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 6. Proceeds for School Facilities Projects.** The Board certifies that the proceeds from the sale of the Bonds will be used only for the purposes specified in Section 1(b)(3) of Article XIII A and as further specified in Appendix A, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. Further, as required by Article XIII A, the Board hereby certifies that it has evaluated safety, class size and information technology needs in developing the list of school facilities projects set forth in Appendix A.

**Section 7. Covenants of the Board upon Approval of the Bonds by the Electorate; Accountability Measures.** As required by Article XIII A, Section 15278 of the Act, and Government Code Section 53410, in the event 55% of the voters voting in the District approve of the Bonds, the Board shall:

- (a) conduct an annual, independent performance audit to ensure that the funds have been expended only on the projects listed in Appendix A;
- (b) conduct an annual, independent financial audit of the proceeds from the sale of the Bonds until all of those proceeds have been expended for the school facilities projects listed in Appendix A;

- (c) establish and appoint members to an independent citizens' oversight committee in accordance with Sections 15278, 15280, and 15282 of the Act;
- (d) apply the Bond proceeds only to the specific purposes stated in the ballot proposition;
- (e) cause the creation of accounts into which bond proceeds shall be deposited; and
- (f) cause the preparation of an annual report pursuant to Government Code Sections 53410 and 53411.

**Section 8. Statement Regarding State Matching Funds.** The District anticipates that matching funds from the State of California, if available, may be required to complete a portion of the projects identified in Appendix A. As required pursuant to Education Code Section 15122.5, the following statement shall appear on the sample ballot: "Approval of this measure does not guarantee that the proposed project or projects that are the subject of bonds under this measure will be funded beyond the local revenues generated by this measure. The District's proposal for the project or projects described below may assume the receipt of matching state funds, which, if available, could be subject to appropriation by the Legislature or approval of a statewide bond measure."

**Section 9. No Teacher or Administrator Salaries.** Proceeds from the sale of the general obligation bonds authorized by the Bond Measure shall be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities pursuant to Article XIII A and the Act, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

**Section 10. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution to (1) the County Registrar and (2) the Clerk of the County Board of Supervisors. Pursuant to Education Code Section 5322, the Resolution shall be received by the County Registrar no later than 88 days prior to the election date, unless otherwise permitted by law.

The County Registrar is hereby requested to print the full text of the Bond Measure in the ballot materials as it appears on Appendix A, and to provide all required notices of the election and other notices related thereto.

**Section 11. Consolidation of Election; Request to Provide Services.** The County Registrar and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 2, 2026, within the District.

Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of the County is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse the County in full upon presentation of a bill from the County, such services to include the publication of a formal

Notice of School Bond Election and the mailing of the sample ballot and tax rate statement (described in Section 9401 of the Elections Code).

**Section 12. Ballot Arguments.** As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument.

**Section 13. Tax Rate Statement.** Pursuant to Elections Code Section 9400 and following, a tax rate statement has been prepared in the form attached hereto as Appendix C, which form of Tax Rate Statement is hereby approved for inclusion in the sample ballot. The President of the Board, the Superintendent, or any written designee of the foregoing, are hereby authorized to finalize and execute the tax rate statement, and to file said statement with the County Registrar, in accordance with Section 10 hereof.

**Section 14. Maturity Limit of Bonds.** The Bonds may be issued in series by the District from time to time, and each series of Bonds shall mature not more than the legal limit at the time of such issuance thereof. The Bonds shall be issued under the Act, under the provisions of Section 53506 *et seq.* of the Government Code, or under any other provision of law authorizing the issuance of general obligation bonds by school districts.

**Section 15. Estimates Included in Ballot Materials.** The measure and related tax rate statement authorized by this Resolution includes certain information that is based upon reasonable assumptions and current expectations, which may include information with respect to the amount of money required to repay issued bonds, the estimated rate of the approved tax per \$100,000 of assessed valuation, and the period through which the proposed tax supporting bond repayment will be levied and collected. Any such estimates have been provided by the District, in good faith, based upon information currently available to the District, but depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan.

The estimates and projections set forth above shall not restrict the tax imposed in accordance with the Bond Measure. Such estimates and approximations are not intended by the Board to be additional restrictions on the District's bond program and bond issuances and, other than the total principal amount of bonds authorized to be issued by the Bond Measure, shall not represent legal maximums or additional limitations on bond issuance.

**Section 16. Reimbursement.** The District hereby declares that it may pay certain costs of the projects listed in Appendix A prior to the date of issuance of bonds and, in such case, intends to use a portion of the proceeds of bonds for reimbursement of expenditures for the projects that are paid before the date of issuance of bonds.

**Section 17. Official Actions.** The President of the Board, the Superintendent of the District, the Business Manager of the District, or any written designee of the foregoing, are hereby separately authorized and directed to execute and deliver to County officials any directions, requisitions or other writings, and to make any changes to the texts of the measure as described herein and in the tax rate statement, to conform to any legal requirements or the County Registrar, in order to cause the election to be held and conducted in the District.

**Section 18. Effective Date.** This resolution shall take effect on and after its

adoption.

\* \* \* \* \*

The foregoing Resolution was adopted by the Board of Trustees of the Nevada City School District of Nevada County, being the body authorized by law to make the designations therein contained, by the following vote, on February 10, 2026.

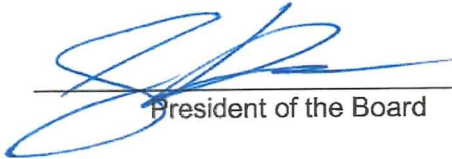
Adopted by the following votes:


AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
President of the Board

Attest:  
  
\_\_\_\_\_  
Secretary to the Board

Nevada County  
FEB 25 2026  
ELECTIONS

**RESOLUTION NO. 2526-15**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE UNION HILL SCHOOL DISTRICT ORDERING A SCHOOL BOND ELECTION, AND AUTHORIZING NECESSARY ACTIONS IN CONNECTION THEREWITH**

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**WHEREAS**, the Union Hill School District (the "District"), located in the County of Nevada (the "County"), provides high-quality traditional education to over 700 students from preschool through elementary and middle school; and

**WHEREAS**, dedicated teachers and staff are committed to providing a safe learning environment that promotes academic excellence, responsible citizenship, and a lifelong desire for learning; and

**WHEREAS**, Union Hill Elementary and Middle School is a strong traditional school that nurtures successful students to improve the quality of life in our community and protect the property value of local homes; and

**WHEREAS**, the District has a rich history, serving the children of our community for almost 160 years; however, today, many of our classrooms and other facilities are 85 years old and require repairs and upgrades to support current safety standards and quality student instruction; and

**WHEREAS**, over the last year, the District created a committee comprised of parents, teachers, staff, and community members to focus on planning efforts for Union Hill School classrooms and facilities; and

**WHEREAS**, the committee worked with a school architect to create a Facilities Master Plan to prioritize and plan improvements that will provide students with a safe and up-to-date learning environment they need to be successful students and prepared for high school and beyond; and

**WHEREAS**, projects identified through this process include improving the drop-off and pick-up area in front of the school to increase student safety near Highway 174; repairing or replacing leaky roofs, rusty plumbing, and deteriorating HVAC systems; upgrading student restrooms, and installing and upgrading security fencing, cameras, and exterior lighting to improve student safety; and

**WHEREAS**, the Board of Trustees of the District (the "Board") and school leadership have identified the need to update classrooms in the school to meet current educational standards; and

**WHEREAS**, the facility improvements needed in our Union Hill School are far beyond the scope of the District's current budget, but a local funding source could enable the District to provide up-to-date school facilities for its present and future students in the immediate future; and

**WHEREAS**, in the judgement of the Board it is advisable to call an election, submitting to voters in the District the question of whether bonds of the District shall be issued and sold for the purpose of financing the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities in the District; and

**WHEREAS**, a bond measure could provide funds for essential improvements and upgrades to Union Hill School before repairs become more costly down the road; and

**WHEREAS**, the District is working to gain as much funding for facility upgrades from the State of California (the "State") as possible, but those funds typically take years to receive and will not be sufficient to finance all of the facilities improvements included in the Facilities Master Plan; and

**WHEREAS**, this measure will include strict accountability, including the appointment of an independent citizens' oversight committee and annual audits to ensure all funds are spent locally as promised; and

**WHEREAS**, the Board is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code (the "Education Code"); and

**WHEREAS**, the Board is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes authorized pursuant to Education Code Sections 15100 *et seq.*; and

**WHEREAS**, under paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the Constitution of the State of California (the "California Constitution") and subdivision (b) of Section 18 of Article XVI of the California Constitution, and Section 15266 of the Education Code, the Board is further authorized, pursuant to a two-thirds vote and subject to Section 15100 of the California Education Code, to seek approval of bonds and levy an *ad valorem* tax to repay those bonds upon a 55% vote of the voters of the District voting on the measure for the purposes hereinafter specified, provided certain accountability requirements are included in the measure, including (a) that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses, (b) that a list of the specific school facilities projects to be funded be included and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list, (c) that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed, and (d) that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects; and

**WHEREAS**, the Board deems it necessary and advisable to submit such a bond measure to the electors, which, if approved by at least 55% of the votes cast, would permit the District to issue its bonds; and

**WHEREAS**, the Board has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time; and

**WHEREAS**, in order to address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" included in the full text of the bond measure set forth in Exhibit A attached hereto (the "Bond Project List"); and

**WHEREAS**, the Board has determined that the projects listed on the Bond Project List are authorized to be financed with bonds of the District under subsection (a) of Section 15100 of the Education Code and are for purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses; and

**WHEREAS**, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond measure, the Board has evaluated safety, class size reduction and information technology needs in developing the Bond Project List; and

**WHEREAS**, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond measure, annual, independent performance and financial audits shall be required as part of the bond measure; and

**WHEREAS**, pursuant to Section 15278 of the Education Code, if a bond measure is authorized in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, the Board must establish and appoint members to an independent citizens' oversight committee to ensure that (a) bond revenues are expended only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses; and

**WHEREAS**, in accordance with Section 15278 of the Education Code, and as provided in the full text of the bond measure, an independent citizens' oversight committee shall be required as part of the bond measure; and

**WHEREAS**, a bond election authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, must be conducted concurrent with a statewide primary election, general election or special election, or at a regularly scheduled local election at which all of the electors of the District are entitled to vote, as required by Section 15266 of the Education Code; and

**WHEREAS**, on June 2, 2026, a statewide primary election is scheduled to be conducted throughout the District; and

**WHEREAS**, subsection (c) of Section 15100 of the Education Code provides that, before the governing board of a school district may order an election pursuant to Education Code Sections 15100 *et seq.*, it shall obtain reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the county assessor; and

**WHEREAS**, although the County Assessor does not make projections of assessed property valuations, the Board has been presented with projections of assessed property valuations of the property within the boundaries of the District in connection with developing the bond measure that take into consideration, among other things, the long-term historical average growth rates of assessed property valuations of the property within the boundaries of the District and the Board finds those projections to be reasonable and informed; and

**WHEREAS**, the Board has determined that, based upon such projections of assessed property valuation, if approved by voters, the tax rate levied to meet the debt service requirements of the bonds proposed to be issued will not exceed the maximum tax rate permitted by Section 15268 of the Education Code; and

**WHEREAS**, Section 9400 *et seq.* of the California Elections Code (the "Elections Code") requires that a tax information statement be contained in all official materials, including any voter information guide prepared, sponsored or distributed by the District, relating to the election; and

**WHEREAS**, the Board now desires to authorize the filing of a ballot argument in favor of the bond measure to be submitted to the voters at the election; and

**WHEREAS**, the District expects to pay certain expenditures (the "Reimbursement Expenditures") in connection with the projects listed in the Bond Project List prior to financing the costs associated with such projects on a long-term basis; and

**WHEREAS**, the District reasonably expects that certain of the proceeds of the bonds proposed to be issued under the bond measure, if approved by voters, will be used to reimburse the Reimbursement Expenditures; and

**WHEREAS**, Section 1.150-2 of the Treasury Regulations requires the District to declare its reasonable official intent to reimburse prior expenditures for the projects listed in the Bond Project List with proceeds of a subsequent borrowing; and

**WHEREAS**, the Board finds that completion of no portion of the projects listed in the Bond Project List will require State matching grant funds for any phase thereof;

**NOW, THEREFORE**, be it resolved, determined and ordered by the Board of Trustees of the Union Hill School District as follows:

**Section 1.**     **Recitals.** All of the above recitals are true and correct.

**Section 2.**     **Specifications of Election Order; Required Certification.** Pursuant to Education Code Sections 5304, 5322, 15100 *et seq.*, and 15266, and paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18

of Article XVI of the California Constitution, a special election shall be held within the boundaries of the District on June 2, 2026, for the purpose of submitting to the registered voters of the District the bond measure contained in Exhibit A attached hereto and incorporated herein. In accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond measure, the Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

**Section 3. Conduct of Election.** (a) *Request to County Officers.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters of the County (the “Registrar of Voters”) is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.

(b) *Abbreviation of Measure.* Pursuant to Sections 13119 and 13247 of the Elections Code and Sections 5322 and 15122 of the Education Code, the Board hereby directs the Registrar of Voters to use the following statement of the bond measure on the ballot:

*“To improve Union Hill School for local students, make essential repairs and upgrades, replace leaky roofs, rusty plumbing and deteriorating HVAC systems, improve school safety systems, and improve the drop-off/pick-up area along Hwy 174, shall the Union Hill School District measure be adopted, authorizing \$3,200,000 in bonds, levying approximately \$30 per \$100,000 assessed value, generating on average \$225,000 annually, while bonds are outstanding, with independent oversight and audits, all funds staying local and no money for administrator salaries?”*

(c) *Voter Information Guide.* The Registrar of Voters is hereby requested to reprint the full text of the bond measure as set forth in Exhibit A in its entirety in the voter information guide to be distributed to voters.

(d) *State Matching Funds.* The District has determined that the projects to be funded from the proposed bonds will not require State matching funds for any phase thereof, and that Section 15122.5 of the Education Code does not apply to the bond measure, and accordingly, the Registrar of Voters is directed not to include in the voter information guide the disclosure otherwise required by Section 15122.5 of the Education Code.

(e) *Consolidation Requirement.* Pursuant to Section 15266(a) of the Education Code, the election shall be consolidated with the statewide primary election on June 2, 2026, and pursuant to Education Code Section 5342 and Part 3 (commencing with Section 10400) of Division 10 of the Elections Code, the Registrar of Voters and the Board of Supervisors of the County are hereby requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same. The District hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed by Section 10418 of the Elections Code.

(f) *Canvass of Results.* The Board of Supervisors of the County is authorized and requested to canvass the returns of the election, pursuant to Section 10411 of the Elections Code.

(g) *Required Vote.* Pursuant to Section 18 of Article XVI and Section 1 of Article XIII A of the California Constitution, the bond measure shall become effective upon the affirmative vote of at least 55% of the voters of the District voting on the measure.

(h) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to Education Code Section 5420 *et seq.*

**Section 4. Delivery of Order of Election to County Officers.** The Clerk of the Board of the District is hereby directed to cause to be filed as soon as practicable, and in any event no later than March 6, 2026 (which date is not fewer than 88 days prior to the date set for the election), one copy of this Resolution to the Registrar of Voters, including the tax information statement attached hereto as Exhibit B, containing the information required by Elections Code Section 9400 *et seq.*, completed and signed by the Superintendent of the District, with such technical corrections or additions as deemed necessary by the Superintendent of the District, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of the County. With respect to the tax information statement attached hereto as Exhibit B, the Board hereby adopts the procedures set forth in Elections Code Section 9405.

**Section 5. Ballot Arguments.** The President of the Board, or any member or members of the Board as the President shall designate, are hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the bond measure and a rebuttal argument to the argument against the bond measure, if any, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board as sponsor of the bond measure.

**Section 6. Declaration of Official Intent to Reimburse.** The District hereby declares its official intent to use proceeds of the bonds proposed to be issued under the bond measure to reimburse itself for Reimbursement Expenditures. This declaration is made solely for purposes of establishing compliance with the requirements of Section 1.150-2 of the Treasury Regulations. This declaration does not bind the District to make any expenditure, incur any indebtedness, or proceed with the projects listed in the Bond Project List.

**Section 7. Further Authorization.** The members of the Board, the Superintendent of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution in accordance with the terms hereof and of applicable provisions of law.

**Section 8. Effective Date; Required Vote.** This Resolution shall take effect upon its adoption by a two-thirds vote of the Board.

**PASSED AND ADOPTED** this day, February 10, 2026, by the following vote:


AYES: 5

NOES: 0

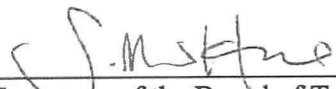
ABSTAIN: 0

ABSENT: 0

**APPROVED:**

  
\_\_\_\_\_  
President of the Board of Trustees of the  
Union Hill School District

Attest:

  
\_\_\_\_\_  
Secretary of the Board of Trustees of the  
Union Hill School District

## **EXHIBIT A**

### **FULL TEXT OF BOND MEASURE**

#### **UNION HILL SCHOOL DISTRICT IMPROVING UNION HILL SCHOOL MEASURE**

This Proposition may be known and referred to as the “Improving Union Hill School Measure” or as “Measure \_\_\_”. *[designation to be assigned by County Registrar of Voters]*

#### **KEY FINDINGS**

Union Hill School District (the “District”) provides high-quality traditional education to over 700 students from preschool through elementary and middle school. Dedicated teachers and staff are committed to providing a safe learning environment that promotes academic excellence, responsible citizenship, and a lifelong desire for learning. Union Hill Elementary and Middle School is a strong traditional school that nurtures successful students to improve the quality of life in the community and protect the property value of local homes.

We are proud of the excellent academic opportunities in our Union Hill School and our Bearcat Discovery Preschool, but the quality and condition of the school facilities are not meeting the needs of our students. The Union Hill School District has a rich history, serving the children of our community for almost 160 years. Today, many of our classrooms and other facilities are 85 years old and require repairs and upgrades to support current safety standards and quality student instruction.

While school maintenance staff do their best to keep classrooms and school facilities safe and clean, our schools were built to safety and educational standards from a different era. Basic repairs and upgrades are needed to keep the District’s classrooms and facilities safe and functioning for our students.

Over the last year, the District has met with parents, teachers, staff, and community members to focus on planning efforts for Union Hill School classrooms and facilities. The committee worked with a school architect to create a Facilities Master Plan to prioritize and plan improvements that will provide students with a safe and up-to-date learning environment they need to be successful students and prepared for high school and beyond.

The facility improvements needed in our Union Hill School are far beyond the scope of the District’s current maintenance budget. The District is working to gain as much funding for facility upgrades from the State of California (the “State”)

as possible, but those funds typically take years to receive and will not be sufficient to finance all of the facilities improvements included in the Facilities Master Plan. A school improvement bond measure could provide dedicated local funding to repair and upgrade Union Hill School for present and future students.

A bond measure requires a detailed project list showing how funds are expected to be used, and an independent citizens' oversight committee and annual audits to ensure funds are used as promised.

### **BOND AUTHORIZATION**

By approval of this measure by at least 55% of the voters of the Union Hill School District (the "District") voting on the measure, the District shall be authorized to issue and sell bonds of up to \$3,200,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled "BOND PROJECT LIST" below (the "Bond Project List"), subject to all of the accountability safeguards specified below.

### **ACCOUNTABILITY SAFEGUARDS**

The provisions in this section are specifically included in this measure in order that the voters and taxpayers of the District may be assured that their money will be spent to address specific school facilities needs of the District, all in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Sections 15264 *et seq.* of the California Education Code (the "Education Code")).

**Evaluation of Needs.** The Board of Trustees of the District (the "Board") has evaluated the facilities needs of the District to determine which projects to finance from a local bond at this time. To address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed in the Bond Project List. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

**Limitations on Use of Bonds.** Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. More specifically, the Bond Project List provides for the specific projects the District proposes to finance with proceeds from the sale of bonds authorized by this measure and such proceeds shall be applied only to those specific purposes.

**Independent Citizens' Oversight Committee.** In accordance with and pursuant to Education Code Section 15278 *et seq.*, the Board shall establish an independent citizens' oversight committee, within 60 days of the date that the Board enters the election results on its minutes pursuant to Section 15274 of the Education Code, to ensure that (a) bond revenues are expended only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses. In accordance with Section 15282 of the Education Code, the citizens' oversight committee shall consist of at least seven members and shall include a member active in a business organization representing the business community located within the District, a member active in a senior citizens' organization, a member active in a bona fide taxpayers' organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the citizens' oversight committee.

**Annual Performance Audits.** In compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent performance audit to ensure that the proceeds from the sale of bonds authorized by this measure have been expended only on the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for performance audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the Education Code.

**Annual Financial Audits.** In compliance with the requirements of Article XIII A, Section 1(b)(3)(D) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent financial audit of the proceeds from the sale of bonds authorized by this measure until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the Education Code.

**Special Bond Proceeds Account; Annual Report to Board.** In compliance with the requirements of California Government Code Section 53410 *et seq.*, upon approval of this measure and the sale of any bonds approved, the Board shall take actions necessary to establish an account in which proceeds of the sale of bonds authorized by this measure shall be deposited. In compliance with the requirements of California Government Code Section 53411, as long as any proceeds of the bonds remain unexpended, the Superintendent of the District shall cause a report to be filed with the Board at least once a year, stating (a) the amount

of funds collected and expended in that year, and (b) the status of any project required or authorized to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District (or other officer designated by the District) shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

### **FURTHER SPECIFICATIONS**

**Joint-Use Projects.** The District may enter into agreements with other public agencies or nonprofit organizations for joint use of the school facilities financed with the proceeds from the sale of bonds authorized by this measure in accordance with Education Code Section 17077.42 (or any successor provision). This measure hereby specifies and acknowledges that, subject to the limitations on the uses provided for herein, the proceeds from the sale of bonds authorized by this measure will or may be used to fund all or a portion of the local share for any eligible joint-use projects identified in the Bond Project List or as otherwise permitted by California State regulations, as the Board shall determine.

**Single Purpose.** All of the purposes enumerated in this measure shall be united and voted upon as one single measure, pursuant to Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and the proceeds from the sale of bonds authorized by this measure shall be spent only for such purpose, pursuant to California Government Code Section 53410.

**Other Terms of the Bonds.** When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

### **BOND PROJECT LIST**

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of this bond measure and shall be reproduced in any official document required to contain the full statement of the bond measure. Listed projects will be completed as needed at a particular school or school facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. In so far as permitted by law, each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, permitting and entitlements, inspection and similar planning and testing costs, demolition and interim housing costs, legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs,

and other costs incidental to or necessary for completion of the listed projects (whether the related work is performed by the District or third parties). The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. Some projects may be subject to further government approvals, including by State officials and boards and/or local environmental or agency approval. Inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available). The Board has found and determined that all projects listed below are capital expenditures. Any project listed below may be accomplished by construction, reconstruction, rehabilitation or replacement, as applicable and as determined by the Board, and includes furniture or equipment related thereto. The District may also undertake demolition at a school facility. The District may acquire or replace furniture and equipment in connection with each project as necessary. Headings and subheadings in the Bond Project List are the projects the District intends to undertake.

All bond proceeds must be used for capital expenditures as described herein, and no funds may be used for any teacher or administrative salaries or other school operating expenses.

The specific projects authorized to be financed with proceeds of the bonds under this proposition are as follows:

#### **IMPROVING UNION HILL SCHOOL MEASURE PROJECTS**

**The following projects are authorized to be financed at Union Hill School, and all current and future District sites.**

- Repair and/or replacement of roofs, gutters and roof drainage systems.
- Replacement of classroom wall mounted HVAC units that were installed prior to 2000, and which may include repair, replacement and/or installation of related: air filters, boilers, furnaces, gas lines, control systems, automation systems, chilled water coils, control valves, etc.
- Replace or upgrade outdated security and safety systems, including: security cameras, outdoor lighting, signage and classroom door locks and access control.
- Parking, pick-up and drop off, and ingress/egress construction, upgrades, or repairs, including: new parking, re-lining, re-sealing and re-stripping parking lots, redesigning pick-up and drop-off areas, widening roads, etc.
- Interior improvements, rehabilitation and remodeling, including: existing restrooms and restroom fixtures, interior finish and painting, and carpet and flooring.
- Exterior improvements, including: exterior finish and painting, siding, doors, and windows.

- Multi-purpose room and gym room repair, rehabilitation or restoration, including: acquiring, improving, or replacing sound systems, lighting, roofing, and windows, etc.
- Renovate, repair, resurface, restore, expand, construct and/or install and improve paved and other outdoor learning spaces, including: shade structures and tables.
- Reduce blacktop and increase and improve fields and green spaces.
- Furnishing and equipping of classrooms and facilities, and replacing furniture and equipment.

**Incidental Work Authorized At All Current and Future District Sites**  
(at which Projects listed above are undertaken)

Each project listed above includes allocable costs such as election and bond issuance costs, architectural, engineering, inspection and similar planning costs, construction management (whether by the District or a third-party), annual financial and performance audits, a contingency for unforeseen design and construction costs and other costs necessary, incidental or related to the completion of the listed projects and otherwise permitted by law, including:

- Address unforeseen conditions revealed by construction/modernization (e.g., plumbing or gas line breaks, dry-rot, seismic, structural, etc.).
- Improvements related to projects on the Bond Project List required to comply with building codes including seismic safety requirements, the Field Act, and access requirements.
- Acquisition of any of the facilities on the Bond Project List through temporary lease, lease-lease-back, or lease-purchase arrangements, or execute purchase option under a lease for any of these authorized facilities.
- Associated onsite and offsite development, demolition of existing facilities and reconstruction of facilities scheduled for modernization, if the Board of Trustees determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses.
- Rental or construction of temporary classrooms (including modular classrooms) as needed to house students displaced during construction.
- Necessary site preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of modular classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property.
- Construction and/or installation of access improvements for disabled persons, as required by state and federal law.

- Purchase of any rights-of-way and/or easements made necessary by listed bond projects.
- Acquisition of all or a portion of any school site or facility, or an interest therein, encumbered in order to finance or refinance the listed school facilities projects.
- All other costs and work necessary or incidental to the listed bond projects.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

For any project involving renovation, rehabilitation or repair of a building or the major portion of a building, the District shall be authorized to proceed with new replacement construction instead (including any necessary demolition) if the Board determines that replacement new construction is more practical than renovation, rehabilitation or repair, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors.

### **GENERAL PROVISIONS**

**Interpretation.** The terms of this bond measure and the words used in the Bond Project List shall be interpreted broadly to effect the purpose of providing broad and clear authority for the officers and employees of the District to provide for the school facilities projects the District proposes to finance with the proceeds of the sale of bonds authorized by this measure within the authority provided by law, including Article XIII A, Section 1(b)(3) of the California Constitution, Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Without limiting the generality of the foregoing, such words as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used in the Bond Project List to describe school facilities projects in plain English and are not intended to expand the nature of such projects beyond, or have an effect on, and shall be interpreted to only permit, what is authorized under Article XIII A, Section 1(b)(3) of the California Constitution, Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. In this regard, the Bond Project List does not authorize, and shall not be interpreted to authorize, expending proceeds of the sale of bonds authorized by this measure for current maintenance, operations or repairs. The school facilities projects on the Bond Project List only authorize capital expenditures.

**Estimated Ballot Information.** The Board hereby declares, and the voters by approving this bond measure concur, that the information included in the statement of the bond measure to be voted on pursuant to Section 13119 of the California

Elections Code is based upon the District's projections and estimates only and is not binding upon the District. The amount of money to be raised annually and the rate and duration of the tax to be levied for the bonds may vary from those presently estimated due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for project funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

**Severability.** The Board and the voters hereby declare that every portion, section, subdivision, paragraph, clause, sentence, phrase, word, application and individual project (individually referred to as "Part" and collectively as "Parts"), of this bond measure has independent value, and the Board and the voters would have adopted each Part hereof regardless of whether any other Part of this bond measure would be subsequently declared invalid. Upon approval of this bond measure by the voters, should any Part of this bond measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining Parts hereof shall remain in full force and effect to the fullest extent allowed by law, and to this end the Parts of this bond measure are severable.

## EXHIBIT B

### TAX INFORMATION STATEMENT

An election will be held in the Union Hill School District (the "District") on June 2, 2026, to authorize the sale of up to \$3,200,000 in bonds of the District to finance school facilities as described in the measure. If the bond measure is approved by at least 55% of the voters of the District voting on the bond measure, the District expects to issue the bonds in a single series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Elections Code.

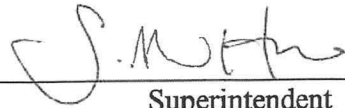
1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing of this statement, is \$29.34 per \$100,000 of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2052-53.
2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is \$30.00 per \$100,000 of assessed valuation in fiscal year 2028-29.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately \$5,900,000.

Voters should note that estimated tax rates are based on the *ASSESSED VALUE* of taxable property on the County's official tax rolls, *not* on the property's market value, which could be more or less than the assessed value. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate, the final fiscal year in which the tax is anticipated to be collected and the year or years in which they will apply, and the actual total debt service, may vary from those presently estimated for a variety of reasons, including, without limitation, due to variations in the timing of bond sales, the amount or amortization of bonds sold, market conditions at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount or amortization of bonds sold at any given time will be determined by the District based on need for project funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. Market conditions, including, without limitation, interest rates, are affected by economic and other factors beyond the control of the District and will depend on the bond market at the time of each sale. Actual future assessed valuation will

depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process. The growth or decline in assessed valuation is the result of a number of economic and other factors outside the control of the District.

Dated: February 10, 2026.



Superintendent  
Union Hill School District

**SECRETARY'S CERTIFICATE**

I, Scott Mikal-Heine, Secretary of the Board of Trustees of the Union Hill School District, County of Nevada, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Trustees of the District duly and regularly held at the regular meeting place thereof on February 10, 2026, and entered in the minutes thereof, of which meeting all of the members of the Board of Trustees had due notice and at which a quorum thereof was present. The resolution was adopted by the following vote:

AYES: 5

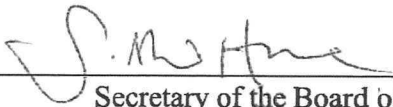
NOES: 0

ABSTAIN: 0

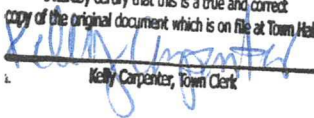
ABSENT: 0

An agenda of the meeting was posted at least 72 hours beforehand at 10879 Bartlett Drive, Grass Valley, California, a location freely accessible to members of the public, and posted on the District's website in accordance with all applicable laws, and a brief description of the adopted resolution appeared on the agenda. A copy of the agenda is attached hereto. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 10th day of February, 2026.

  
Secretary of the Board of Trustees  
Union Hill School District

TOWN OF TRUCKEE  
CALIFORNIA

I hereby certify that this is a true and correct  
copy of the original document which is on file at Town Hall.  
  
Kelly Carpenter, Town Clerk

RESOLUTION 2026-04

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE,  
CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE  
COUNTY OF NEVADA TO CONSOLIDATE A SPECIAL MUNICIPAL  
ELECTION TO BE HELD ON JUNE 2, 2026, WITH THE STATEWIDE  
PRIMARY ELECTION TO BE HELD ON THE DATE PURSUANT TO SECTION  
10403 OF THE ELECTIONS CODE

**WHEREAS**, in 1998, the voters of the Town of Truckee approved by a two-thirds vote, a ballot measure imposing a ½ % sales tax for and road maintenance, repair, rehabilitation, and reconstruction, known as Measure A; and

**WHEREAS**, in 2008 Truckee voters voted to renew the Measure A, ½ % sales tax, for street and road maintenance and repair use passed by a two-thirds vote resulting in the passage of Measure V; and

**WHEREAS**, more than two-thirds of Truckee voters approved Measure V in 2008 with a 20-year authorization and it is set to expire in 2028 unless voters renew it; and

**WHEREAS**, dedicated funding for local streets and roads maintenance, repair, rehabilitation, and reconstruction continues to be a high community priority and has allowed the Town to construct annual paving and drainage projects as well as maintain and repair existing local streets and roads so they are kept in good condition all year; and

**WHEREAS**, maintaining local streets and roads continues throughout the year and annually improves safety, travel reliability for freight, deliveries, autos, pedestrians, bicyclists, and transit, and reduces wear and tear and associated personal maintenance cost on publicly and privately owned vehicles; and

**WHEREAS**, Truckee is a special place enjoyed by residents and visitors alike and well-developed and maintained local streets and roads helps keep it that way by providing safe, efficient, and properly designed and functioning roadway infrastructure such as pavement, drainage, and striping; and

**WHEREAS**, Truckee's local streets and roads connect neighborhoods with downtown and other local destinations as well as the state and federal highway systems that serve our community; and

**WHEREAS**, continuing locally-controlled funding for local street and road maintenance, repair, rehabilitation, and reconstruction will help ensure Truckee continues to have well maintained streets and roads; and

**WHEREAS**, continuing to use proceeds from a dedicated local sales tax will ensure that visitors and second homeowners pay their fair share to support construction and maintenance of Truckee's local streets and roads; and

**WHEREAS**, essential purchases like groceries and prescription medicine are exempt from sales tax, which helps ensure the cost of funding local streets and roads is not a burden to those on fixed or limited incomes; and

**WHEREAS**, every penny raised by Truckee's streets and roads tax measure stays local and can only be used to reconstruct, rehabilitate, improve and maintain local streets and roads in Truckee and this funding cannot be taken away by State or used for other purposes.

**WHEREAS**, the Town Council of the Town of Truckee wishes to call a Special Municipal Election to be held on June 2, 2026 for the purpose of placing a measure on the ballot as requested by the Town Clerk (the "Special Municipal Election"); and

**WHEREAS**, the Town Council is submitting to the voters the question of whether the existing ½% sales tax shall be renewed at the current rate to continue funding for local streets and roads; and

**WHEREAS**, it is desirable that the special municipal election be consolidated with the statewide primary election to be held on the same date; and that within the Town the precincts, polling places, and election officers of the two elections be the same, and that the county election department of the County of Nevada canvass the returns of the special municipal election and that the elections be held in all respects as if there were only one election; and

**WHEREAS**, the Town of Truckee intends that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418; and

**WHEREAS**, pursuant to the authority of Article XIII C of the California Constitution and Government Code Section 53724, the Town Council of the Town of Truckee desires to submit to voters a measure renewing and extending the existing ½ % special tax to continue to raise funds for reconstruct, rehabilitate, improve and maintain local streets and roads in Truckee;

**NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:**

- 1. Call of Special Municipal Election.** Pursuant to the laws of the State of California, the Town Council hereby calls and notices a Special Municipal Election to be held on Tuesday, June 2, 2026, for the purpose of submitting to the voters the question of whether a sales tax shall be enacted to continue to raise funds for road maintenance, repair, rehabilitation, and reconstruction in Truckee.

That a measure is to appear on the ballot as follows:

<p><b>Truckee Roads Tax Renewal Measure.</b> Shall the measure to continue funding for fixing potholes, snow removal, repairing, maintaining, and improving local roads/ bridges, improving safety for drivers/ bicyclists/ pedestrians, and upgrading drainage to reduce pollution and protect water quality in local creeks/ rivers, renewing the Town of Truckee's existing transportation sales tax at the current ½% rate (no increase), providing approximately \$4,000,000 annually, until ended by voters, with independent oversight and all funds staying local, be adopted?</p>	<p>Yes</p>	<p>No</p>
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This question requires the approval of a two-thirds majority of those voting and the referenced Ordinance is attached hereto as Exhibit B and incorporated in this Resolution by reference.

**2. REQUEST TO CONDUCT ELECTION AND CANVASS**

**RETURNS.** Pursuant to Elections Code section 10402, the Town Council hereby requests that the Nevada County Board of Supervisors consolidate the Special Municipal Election with any other election the Registrar of Voters is to administer on June 2, 2026 and order the Special Municipal Election to be conducted by the Nevada County Registrar of Voters. The Town Council acknowledges and requests that the consolidated election be held and conducted in the manner prescribed in Elections Code section 10418. The ballots to be used in the election shall be in form and content as required by law.

The Town Clerk is authorized and directed to work with the Nevada County Registrar of Voters and to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia as needed to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections. Pursuant to Elections Code section 10002, the Town will reimburse Nevada County for the actual cost incurred in conducting the election upon receipt of a bill stating the amount due.

The notice of the time and place of holding the election is hereby given, and the Town Clerk and Nevada County Registrar of Voters are authorized to give further notice of the election, as required by law, and the Town Clerk shall forward a certified copy of this resolution to the Clerk of the Nevada County Board of Supervisors not later than 88 days before June 2, 2026.

**3. IMPLEMENTATION.** The Town Clerk is directed to file certified copies of this Resolution with the Nevada County Board of Supervisors, with a copy to the Nevada County Registrar of Voters, pursuant to Elections Code section 10402. The Town Clerk is further authorized and directed to perform all other acts necessary or required by law to implement this Resolution and related to the Special Election.

**4. IMPARTIAL ANALYSIS.** That the Town Council directs the Town Clerk to transmit copies of the measures to the Town Attorney. The Town Attorney shall prepare an impartial analysis of each measure showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the Town Clerk.

**5. BALLOT ARGUMENTS.** Members of the Town Council are hereby authorized to prepare a written argument, not to exceed 300 words, in favor of the measure on behalf of the Town Council, as specified in section 9282 of the California Elections Code.

Arguments against the Measure may not exceed 300 words and must be submitted to the Town Clerk in compliance with sections 9282 and 9283 of the California Elections Code by the deadline established by the Town Clerk.

Rebuttal arguments are authorized and may not exceed 250 words and must be submitted to the City Clerk as specified in section 9285 of the California Elections Code.

**6. CEQA.** The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. ("CEQA") and 14 Cal. Code Reg. §§ 15000 et seq. ("CEQA Guidelines"). The calling and noticing of a Special Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(4) [funding of unspecified projects] and section 1506 I, subsection (b)(3) [common sense exemption]. While some expenditures of the proceeds of the tax might have impacts on the environment, it would be unduly speculative to

identify and evaluate those impacts now. That analysis will be more meaningful when the projects to be funded are selected and defined.

7. **CERTIFICATION.** The Town Clerk of the Town of Truckee shall certify to the passage and adoption of this resolution and its approval by the Town Council and shall cause the same to be listed in the records of the Town.

8. **SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The Town Council of the Town of Truckee hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

9. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption as a measure affecting an election.

The foregoing Resolution was introduced by Council Member Zabriskie, seconded by Council Member Polivy at a Regular Meeting of the Truckee Town Council, held on the 24<sup>th</sup> day of February, 2026 and adopted by the following vote:

**Ayes:** Council Member Zabriskie, Council Member Polivy, Council Member Romack, and Mayor Klovstad.

**Noes:** None.

**Absent:** Council Member Henderson.

Signed by:  
*Anna Klovstad*  
7C3B4AAEDD9C443...  
**Anna Klovstad, Mayor**

**ATTEST:**

Signed by:  
*Kelly Carpenter*  
23B604EF82F84D9...  
**Kelly Carpenter, Town Clerk**

**APPROVED AS TO FORM:**

Signed by:  
*Andy Morris*  
6DFC5DE655A140F...  
**Andy Morris, Town Attorney**

## Exhibit A

### Town of Truckee Council Resolution 2026-04

The Truckee Town Council has approved placing a ½% sales tax measure before the voters for the funding for local streets and roads maintenance, repair, rehabilitation, and reconstruction, as described in more detail below, and for no other purposes.

#### **Exclusive Purpose of Funding:**

The funds generated from this revenue source shall be used exclusively for the maintenance, repair, reconstruction, and improvement of Town roads and for no other purpose. The funds shall be used for maintaining roads, which include slurry seal, pavement overlays, grind and overlays, drainage maintenance and improvement designed to protect the integrity of the roadway, total road reconstruction, and such other similar treatments as determined by the Town Council. As funding permits, the funds may also be used to improve existing roadways including widening of shoulders for safety and the inclusion of bicycle and pedestrian facilities within the roadway right of way, and associated safety and drainage improvements. In general, traffic impact fees charged to new development (and not the proceeds from this measure) shall be the funding source for road improvements necessary to provide adequate vehicular traffic capacity to serve new growth and development.

The goal of the generation and use of funds from this measure for routine rehabilitation, reconstruction, and summer and winter maintenance activities is to provide coordinated high-quality maintenance on all network streets and roads in Truckee. Streets and roads maintenance includes pavement sealing and overlays; drainage repair and erosion control; sweeping; vegetation maintenance; trash removal; snow removal and other winter maintenance activity; repairs or replacement of ADA facilities associated with the streets and roads network, bridges, signs, and other appurtenances; and such other treatments as are necessary to provide for ongoing public use of streets and roads as determined by the Truckee Town Council.

Eligible construction and maintenance expenses include payment to construction contractors and other third-party street and road maintenance and construction entities; payment for roadway infrastructure planning, design and environmental professionals; purchases of equipment, material, and supplies; reimbursement of direct Town staff expenses; expenses associated with land acquisition or easement necessary for road construction; and other ancillary expenses related to the design, environmental clearance, permitting, construction or maintenance of local streets and roads and appurtenances as determined by the Truckee Town Council.

The Town commits to continue to pursue all other funding opportunities for streets and roads such as grants and developer funding.

**Allocation of Funding:** The Town will actively solicit the involvement of the public through its annual budget process to allocate the funds generated from this revenue source to specific road maintenance and construction projects.

**Independent Oversight Committee:** The Town Council shall continue the existing Citizens'

Oversight Committee that shall continue the responsibility of auditing the road maintenance and capital projects funded by this measure to ensure that the use of the funds is in accordance with the approved ballot measure. The timing of this review shall generally coincide with the annual audit of the Town's finances.

**Term:** This ballot measure shall become effective immediately upon approval by the voters, with collection of the additional sales tax commencing as soon as possible, on a date to be determined in consultation with the State Board of Equalization. The additional sales tax shall be collected until ended by voters.

**No Tax Increase:** This ballot measure will not increase the sales tax rate beyond the rate currently paid.

## **EXHIBIT B**

**TOWN OF TRUCKEE  
California**

**ORDINANCE 2026-01**

### **AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE IMPOSING A TRANSACTIONS AND USE TAX FOR TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

*The Town Council of the Town of Truckee Does Ordain as Follows:*

#### **SECTION 1. TITLE.**

This ordinance shall be known as the 2026 Truckee Transactions and Use Tax Ordinance. The Town of Truckee is referred to in this ordinance as "Town" or "City". This ordinance shall be applicable in the incorporated territory of the City.

#### **SECTION 2. OPERATIVE DATE.**

"Operative Date" means January 1, 2027, which is the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

#### **SECTION 3. PURPOSE.**

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7286.60 of Part 1.7 of Division 2 which authorizes the Town to adopt this tax ordinance which shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

- D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

**SECTION 4. CONTRACT WITH STATE.**

Prior to the Operative Date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

**SECTION 5. TRANSACTIONS TAX RATE.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 1/2% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this ordinance.

**SECTION 6. PLACE OF SALE.**

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

**SECTION 7. USE TAX RATE.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the Operative Date of this ordinance for storage, use or other consumption in said territory at the rate of 1/2% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**SECTION 8. ADOPTION OF PROVISIONS OF STATE LAW.**

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

## **SECTION 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;
  2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.
  3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
    - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
    - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
  4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.
1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

## **SECTION 10. PERMIT NOT REQUIRED.**

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

## **SECTION 11. EXEMPTIONS AND EXCLUSIONS.**

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any City, City and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
  - 1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
  - 2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:
    - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
    - b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
  - 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this ordinance.
  - 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this ordinance.
  - 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other

consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
  3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this ordinance.
  4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
  6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
  7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.
- D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

**SECTION 12. AMENDMENTS.**

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

**SECTION 13. ENJOINING COLLECTION FORBIDDEN.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**SECTION 14. SEVERABILITY.**

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

**SECTION 15. EFFECTIVE DATE.**

This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

**SECTION 16. TERM.**

The authority to levy the tax imposed by this ordinance shall be in effect until ended by voters.

**SECTION 17. USE OF TAX PROCEEDS AND EXPENDITURE PLAN.**

- A. All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund designated for use by the City only for the purposes set forth in the Expenditure Plan for the administration and expenditure of tax proceeds, attached to this ordinance as Exhibit 1. The Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are used for local streets and road maintenance, repair, rehabilitation, and reconstruction.
- B. The City is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs described in Subdivision A, and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of capital enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness. Such indebtedness shall be solely payable from, and may be secured by a pledge and lien on, the proceeds of the tax levied and imposed hereunder.

**SECTION 18. AUDIT AND REVIEW.**

The proceeds of the tax imposed by this Ordinance, as well as the expenditure thereof, shall be audited from time to time. The results of such audits shall be presented to the Town Council at a meeting of the Town Council that is open to the public. The Town is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs described herein, and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of capital enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness.

**SECTION 19. INCREASE IN APPROPRIATIONS LIMIT**

To permit the Town to appropriate the proceeds of the taxes imposed by this Ordinance, the Town's appropriations limit under Article XIII B of the California Constitution is hereby increased by an amount equal to any increase in revenues generated by those taxes, for each fiscal year commencing with fiscal year 2026–2027 through fiscal year 2030–2031.

**SECTION 20. CERTIFICATION; PUBLICATION.**

Upon approval by the voters, the Town Clerk shall certify to the passage and adoption of this ordinance and shall cause it to be published according to law and transmitted to the California Department of Tax and Fee Administration.

\* \* \* \* \*

The foregoing ordinance was introduced at a regular meeting of the Truckee Town Council held on the \_\_\_ day of \_\_\_\_\_ 2026, and adopted at a regular meeting of the Truckee Town Council, on the \_\_\_ day of \_\_\_\_\_; 2026; \_\_\_\_\_ moved for the adoption, the motion was seconded by \_\_\_\_\_ and was carried by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Anna Klovstad, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Kelly Carpenter, Town Clerk

\_\_\_\_\_  
Andy Morris, Town Attorney

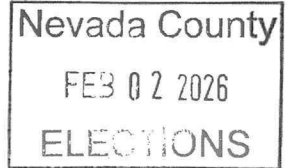
## **EXHIBIT 1 EXPENDITURE PLAN**

All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund designated for use by the Town of Truckee only to maintain, repair, reconstruct, and improve Town roads. Streets and roads maintenance includes pavement sealing and overlays; drainage repair and erosion control; sweeping; vegetation maintenance; trash removal; snow removal and other winter maintenance activity; repairs or replacement of ADA facilities associated with the streets and roads network, bridges, signs, and other appurtenances; and such other treatments as are necessary to provide for ongoing public use of streets and roads as determined by the Truckee Town Council. As funding permits, the funds may also be used to improve existing roadways including widening of shoulders for safety and the inclusion of bicycle and pedestrian facilities within the roadway right of way, and associated safety and drainage improvements and associated appurtenances.

Eligible construction and maintenance expenses include planning; design; right-of-way acquisition; environmental review; permitting, payment to consultants and construction contractors and other third-party street and road maintenance and construction entities; payment for roadway infrastructure planning, design, right of way acquisition and environmental professionals; purchases of equipment, material, and supplies; reimbursement of direct Town staff expenses; expenses associated with land acquisition or easement necessary for road construction; and other ancillary expenses related to the design, environmental clearance, permitting, construction or maintenance of local streets and roads and appurtenances as determined by the Truckee Town Council.

The Town is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs for road maintenance, repair, reconstruction, and improvement and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of credit enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness. Such indebtedness shall be solely payable from, and may be secured by a pledge and lien on, the proceeds of the tax levied and imposed hereunder.

Town staff shall provide recommendations to the Town Council regarding the use of funds.



**RESOLUTION 2026-02**

**RESOLUTION OF THE CITY OF NEVADA CITY  
CALLING A GENERAL MUNICIPAL ELECTION ON JUNE 2, 2026  
FOR THE PURPOSE OF ELECTING TWO MEMBERS TO THE  
CITY COUNCIL; REQUESTING THE SERVICES OF THE REGISTRAR OF  
VOTERS AND REQUESTING THE CONSOLIDATION OF THE ELECTION**

**WHEREAS**, the statewide primary election, to be administered by the Nevada County elections office, will be held on June 2, 2026; and

**WHEREAS**, the City's general elections are held on the same date as statewide primary elections; and

**WHEREAS**, the terms of two members of the City Council are expiring and those two seats will need to be filled at the City's 2026 general election; and

**WHEREAS**, Elections Code Sec. 10400 *et seq.* permits the consolidation of a municipal election with an election administered by the County; and

**WHEREAS**, the City Council desires to call its general municipal election for June 2, 2026, to consolidate that election with other elections being administered by Nevada County on the same date, and to request the assistance of the Nevada County elections official in the conduct of the election;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NEVADA CITY, CALIFORNIA, DOES RESOLVE AS FOLLOWS:**

**SECTION 1. Recitals.** The above recitals are true and correct and are a substantial part of this resolution.

**SECTION 2. Call of Election.** A general municipal election is called for the City of Nevada City to be held on Tuesday, June 2, 2026 for the purpose of electing two (2) council members for full terms (four years). Notice of the election is hereby given.

**SECTION 3. Consolidation.** The City Council requests that the general municipal election be consolidated with the statewide election to be held on that same date and consents to such consolidation. The City Council acknowledges that the election will be held and conducted according to procedures in the Elections Code, including Section 10418.

**SECTION 4. County Services.** Pursuant to Elections Code Section 10002, the Nevada County Board of Supervisors is requested to permit the County elections office to render all services relating to the election that are specified by Elections Code Section 10418, or otherwise customarily provided in connection with a consolidated general

municipal election, for which services the City agrees to reimburse the County, in accordance with current County pro-rations and allocation procedures.

SECTION 5. Canvass. The Board of Supervisors is authorized to canvass the returns of the Election pursuant to Section 10411 of the Elections Code.

SECTION 6. Transmittal. The City Clerk shall file a certified copy of this Resolution with the Board of Supervisors and the County elections office.

SECTION 7. Authorization. The City Clerk is authorized to take all actions necessary for the conduct and consolidation of the general municipal election.

SECTION 8. Certification. The City Clerk shall certify to the passage and adoption hereof.

PASSED AND ADOPTED at a regularly scheduled meeting of the Nevada City City Council on the 28th day of January, 2026 by the following vote.

AYES: Kline, Fernández, Petersen

NOES:

ABSTAIN:

ABSENT: Ceci, Fleming

  
\_\_\_\_\_  
Adam Kline, Mayor

ATTEST:

  
\_\_\_\_\_  
Amber Wright, Deputy City Clerk



# City of Nevada City

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County of Nevada  
Attn: Armando Salud-Ambriz, Nevada County Clerk-Recorder/Registrar of Voters  
950 Maidu Avenue  
Suite 210 Nevada City, CA 95959

**Subject: City of Nevada City - Notice of Intent to Call for Consolidation of Election for June 2026 Primary**

Dear Mr. Salud-Ambriz

On January 28, 2026, the City Council for the City of Nevada City ("City") approved a resolution calling the City's General Municipal Election on June 2, 2026. Two at-large City Council seats will be on the ballot. The City is requesting that this election be consolidated with the County election on that same date.

City staff anticipates that the City Council may, at a meeting in February, elect to also place an initiative measure on the same ballot. By this correspondence, the City notifies the Nevada County Elections Office of the City's June 2, 2026 election. The election will take place in the entire territory of the City, and all seats are "at-large." For your reference, we enclose a map of the boundaries of the City. If additional information and/or documentation is required, please do not hesitate to contact me.

Thank you in advance for your support and guidance in assisting the City with this election. Over the course of the next month, we will be developing and adopting all other necessary documentation for submittal to your office prior to March 6th the "E-88" deadline.

Sincerely,

A handwritten signature in blue ink that reads "Amber Wright".

Amber Wright, Deputy City Clerk  
City of Nevada City

— City of Nevada City —

