

## **RESOLUTION NO. 2025-01**

### **OF THE GOVERNING BOARD OF THE SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY**

A RESOLUTION OF CONSIDERATION TO CHANGE THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF THE SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY INCLUDING TO EXTEND THE TERM OF THE SPECIAL TAX FOR THIRTY YEARS COMMENCING WITH FISCAL YEAR 2030-31, TO PROVIDE FOR ANNUAL INCREASES IN THE AMOUNT OF THE SPECIAL TAX, COMMENCING WITH FISCAL YEAR 2031-32, TO REVISE THE LIST OF FACILITIES, SERVICES, AND INCIDENTAL EXPENSES TO BE FINANCED BY COMMUNITY FACILITIES DISTRICT NO. 2000-1 ON AND AFTER JULY 1, 2030, AND TO MAKE CERTAIN OTHER CHANGES TO THE ADMINISTRATION OF THE DISTRICT

WHEREAS, on June 14, 2000, the Governing Board of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “Board”) adopted Resolution No. 5, establishing Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “District”), authorizing the levy of a special tax (the “Special Tax”) therein, and calling an election;

WHEREAS, the Facilities, Services and Incidental Expenses to be financed by the District were set forth in Exhibit “A” to Resolution No. 5;

WHEREAS, Resolution No. 5 also adopted a Rate and Method of Apportionment of Special Tax for the District (the “Existing Rate and Method of Apportionment”);

WHEREAS, on September 19, 2000, the voters of the District, by a 2/3 majority, approved the issuance of bonds by the District and the levying of a Special Tax to pay for such Facilities, Services and Incidental Expenses;

WHEREAS, on May 9, 2011, the Board adopted Resolution No. 2011-01, titled “A Resolution of Consideration to Alter the Types, and Expand the Permissible Locations, of Public Facilities and Services to be Financed by the Community Facilities District No. 2000-1, Specifically to Add Renovation of Youth Ball Fields located with the Community Facilities District; and, in addition, Renovation and Maintenance of Class 1 Bicycle Trails that were in existence prior to September 19, 2000 to the list of Authorized Improvements and Services”;

WHEREAS, on November 8, 2011, the voters of the District, by a 2/3 majority, approved modifications to the types of Facilities, Services, and Incidental Expenses eligible to be financed by the District as provided in Resolution No. 2011-01;

WHEREAS, the Board has determined that the public convenience and necessity require that the Special Tax continue to be levied to finance Facilities, Services, and Incidental Expenses for 30 years beginning with fiscal year 2030-31;

WHEREAS, the Board has further determined that, commencing with fiscal year 2031-32, the maximum amount of the Special Tax should be increased annually by two percent (2%) of the maximum amount of the Special Tax for the prior fiscal year as set forth in the Amended Rate and Method of Apportionment (defined below); and

WHEREAS, the Board desires to approve the Amended and Restated Rate and Method of Apportionment of Special Tax for the District in the form attached hereto as Exhibit B (the "Amended Rate and Method of Apportionment"), which Amended Rate and Method of Apportionment will become effective beginning with fiscal year 2030-31;

WHEREAS, the Board has further determined that, starting with the Special Tax levy for fiscal year 2030-31, the Facilities, Services, and Incidental Expenses to be financed by the District should be replaced with the list of Facilities, Services, and Incidental Expenses set forth in Exhibit A;

WHEREAS, to facilitate the changes described in this Resolution, the City of South Lake Tahoe, the County of El Dorado, and the Tahoe Paradise Recreation & Park District expect to amend the Joint Exercise of Powers Agreement Creating the Authority (the "JPA Agreement") and the Joint Community Facilities Agreement dated July 11, 2000, among the foregoing parties and the Authority (the "JCFA") to provide for the allocation of the Special Tax revenues to pay for specified Facilities, Services, and Incidental Expenses by members of the Authority and such allocation of Special Tax revenues among the members of the Authority to pay for specified Facilities, Services, and Incidental Expenses may be changed from time to time by amendment of the JPA Agreement and the JCFA; and

WHEREAS, it is the intent of the Board that the cost of such Facilities, Services, and Incidental Expenses be paid from the revenues of the District on an annual basis as provided below and in the Amended Rate and Method of Apportionment, the JPA Agreement, and the JCFA.

NOW, THEREFORE, THE GOVERNING BOARD OF THE AUTHORITY DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The Board proposes to adopt and approve the Amended Rate and Method of Apportionment, to become effective commencing on July 1, 2030, with the Special Tax levy for fiscal year 2030-31. The Amended Rate and Method of Apportionment makes the following changes to the rate and method of the Special Tax levied by the District:

- (a) The term of the Special Tax levy shall be extended for an additional 30 years (commencing with the Special Tax levy in fiscal year 2030-31);

- (b) The amount of the maximum Special Tax shall be increased in fiscal year 2031-32 and annually thereafter by two percent (2%) of the amount of the Maximum Special Tax (defined in the Amended Rate and Method of Apportionment) for the prior fiscal year as provided in the Amended Rate and Method of Apportionment.
- (c) Accessory Dwelling Units situated on a residential parcel shall be assessed at the same rate as an improved single-family residence;
- (d) Welfare Exempt Property (as defined in the Amended Rate and Method of Apportionment) will be exempt from the Special Tax; and
- (e) Participants in the Home Energy Assistance/Reduce Rate Program run by the State of California shall be eligible to pay a reduced Maximum Special Tax Rate as provided in the Amended Rate and Method of Apportionment.

SECTION 2. The Board further proposes to amend, restate, and supersede the list of Facilities, Services, and Incidental Expenses currently eligible for financing by the District with the list of Facilities, Services, and Incidental Expense set forth in Exhibit A attached hereto and incorporated herein. Provided that the voters in the District approve the foregoing changes, such changes shall be effective starting July 1, 2030.

SECTION 3. To advise and assist the Board in the administration of funds for bicycle-related projects, the Board shall appoint, from time to time, and facilitate the activities of a "Bicycle Advisory Committee" that shall consist of no fewer than 3, and no more than 7, residents of the District (such members will not be members of the Board or employees of the District or any of the Authority's member entities and that are representative of the users of the bicycle facilities and services that are authorized to receive District funds). The Board shall consult with the Bicycle Advisory Committee and shall give due consideration to the recommendations of the Bicycle Advisory Committee on all bicycle related funding decisions.

The Fields Advisory Committee previously provided for under Resolution 2011-01 shall be terminated.

SECTION 4. The area affected by this action is all land within the boundaries of the Community Facilities District No. 2000-1.

SECTION 5. The land within Community Facilities District No. 2000-1 is generally described as all land within the City of South Lake Tahoe and the surrounding unincorporated area of the County of El Dorado, more specifically shown on the map designated "Proposed Boundaries of Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint powers Authority," which map is on file in the office of the Secretary and was recorded pursuant to Section 3111 and 3113 of the Streets and Highways Code in the County of El Dorado Book of Maps of Assessments

and Community Facilities Districts in the County Recorder's Office in Book No. 4, Page No. 103.

SECTION 6. On Thursday, January 22, 2025, at 9:00 a.m., or as soon thereafter as the matter may be heard, in the South Lake Tahoe City Council Chambers, located at 1901 Lisa Maloff Way, South Lake Tahoe, California, 96150, this Board, as legislative body for the District, will conduct a public hearing on this Resolution, including the proposed Amended Rate and Method of Apportionment, the changes to the Facilities, Services, and Incidental Expenses to be financed by the District, the establishment of the Bicycle Advisory Committee, and other changes to the administration of the District (collectively, the "Changes"). If the Board determines to adopt the Changes, an election will be held to approve the Changes in accordance with the procedures contained in Government Code Section 53326.

At the time and place set forth above for the public hearing, the Board will receive testimony as to whether the Changes shall be adopted.

At the time and place set forth above for the public hearing, any interested person, including all persons owning lands or registered to vote within the District, may appear and be heard.

SECTION 7. The Secretary of the Board is hereby authorized and directed to publish a notice (the "Notice") of the public hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of the District. The Notice shall be in substantially the form attached hereto as Exhibit C and incorporated herein. Such publication shall be completed at least seven (7) days prior to the date of the Hearing.

SECTION 8. This resolution shall be effective upon its adoption.

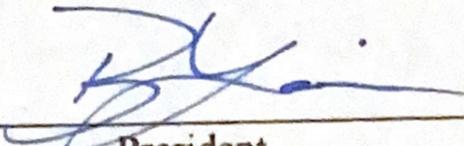
Passed and adopted by the Governing Board of the South Lake Tahoe Recreation Facilities Joint Powers Authority on December 18, 2025, by the following vote:

AYES:

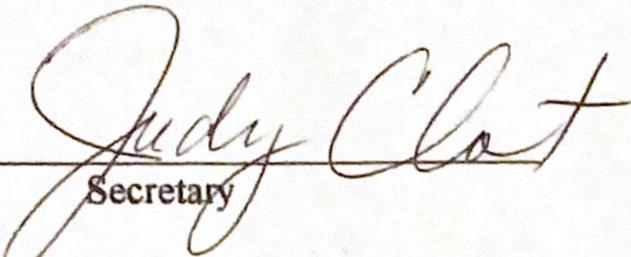
NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

## EXHIBIT A

### DESCRIPTION OF FACILITIES, SERVICES AND INCIDENTAL EXPENSES TO BE FINANCED BY COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF THE SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY COMMENCING WITH AND EFFECTIVE ON JULY 1, 2030

#### Description of Facilities

The Facilities to be funded by the District include construction, renovation, and improvement of the following, whether existing or new, located in or near or otherwise benefiting the District:

1. Bicycle trails, bicycle lanes, and other facilities that support, promote, and/or enhance bicycling and/or the use of bicycle transportation improvements and amenities within the District;
2. Tahoe Paradise Park improvements, including play equipment and athletic fields, and related facilities, including but not limited to parking, restrooms, spectator seating, concession stands, storage, and other park, sporting, and recreational amenities;
3. Other public athletic fields and related improvements and amenities located in or benefiting the District;

#### Description of Services

The services to be funded by the District include:

1. Maintenance and operation of existing or new public athletic fields and support facilities located on or adjacent to Lake Tahoe Community College;
2. Maintenance and operation of public recreation and support facilities located on property currently owned by the Tahoe Paradise Recreation and Park District;
3. Maintenance and operation of existing or new public athletic fields and support facilities located on Lake Tahoe Unified School District property;
4. Maintenance and operation of existing or new shared-use or Class 1 bicycle trails as defined in California Streets and Highways Code Section 890.4(a) located in the District and owned or operated by the City of South Lake Tahoe or the County of El Dorado;
5. Bicycle-related maintenance, services and/or programs within the District that promote and/or enhance bicycling within the District; and

6. Maintenance and operation of any other Facilities permitted to be funded by the District.

Description of Incidental Expenses

The incidental expenses to be funded by the District include:

1. The cost of engineering, planning, and designing of any Facilities permitted to be funded by the District;
2. All costs associated with the creation of the District and the Authority, amendments to and administration of the Joint Exercise of Powers Agreement Creating the Authority and the Joint Community Facilities Agreement among the Authority, the City of South Lake Tahoe, the County of El Dorado, and the Tahoe Paradise Recreation & Park District, and the determination, levy, and collection of the special tax; and
3. Any other costs incurred to carry out the authorized purposes of the District and to administer the District and the Authority.

EXHIBIT B

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT FOR FISCAL  
YEAR 2030/31 AND THEREAFTER OF THE SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY COMMUNITY FACILITIES DISTRICT NO.  
2000-1

[To Be Inserted or Attached on Following Pages]

**AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX  
FOR FISCAL YEAR 2030/31 AND THEREAFTER  
OF THE SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY  
COMMUNITY FACILITIES DISTRICT NO. 2000-1**

This Amended and Restated Rate and Method of Apportionment of Special Tax (“Amended and Restated RMA”) amends, restates, and supersedes the original Rate and Method of Apportionment of Special Tax (the “Original RMA”) adopted by resolution numbers 05 and 07 of the South Lake Tahoe Recreation and Facilities Joint Powers Authority (“JPA”). A Special Tax shall be levied and collected within the boundaries of the Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “District”) each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

The Original RMA of the District shall remain in effect in accordance with its terms until it terminates pursuant to its own terms, including remedies for delinquent special taxes levied thereunder. This Amended and Restated RMA shall take effect beginning July 1, 2030.

**I. DEFINITIONS**

The terms used herein shall have the following meanings:

**“Accessory Dwelling Unit” or “ADU”** means a secondary residential unit of limited size, as defined in California Government Code Section 66313, as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor’s Parcel as the single-unit dwelling or on a separate Assessor’s Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor’s Parcel, the ADU located on such Assessor’s Parcel is considered a separate Unit from the primary Unit on such Assessor’s Parcel for purposes of the Special Tax. Should an Assessor’s Parcel contain only an ADU, such Assessor’s Parcel will be taxed as an ADU only.

**“Acreage” or “Acre”** means that acreage shown on the Assessor’s Parcel Map or in the Assessor’s Data for each Assessor’s Parcel. In the event that the Assessor’s Parcel Map or Assessor’s Data shows no acreage, the Acreage for any Assessor’s Parcel shall be determined by the District Administrator by dividing the lot square footage by 43,650.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Part I, Division 2 of Title 5 of the California Government Code.

**“Administrative Expenses”** means the following actual or reasonably estimated costs directly related to

the administration of the District and the JPA; the costs of amending the Joint Exercise of Powers Agreement creating the JPA in connection with this Amended and Restated RMA; the costs of computing the Annual Special Tax Requirement and the annual Special Tax, and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; and the costs of the JPA or designee related to an appeal of the Special Tax.

**"Annual Administrative Expenses"** means the annual amounts required to fund the Administrative Expenses of the District and JPA.

**"Annual Facilities Costs"** means the annual amounts required to fund Facilities authorized to be funded by the District.

**"Annual Services Costs"** means the annual amounts required to fund Services authorized to be funded by the District.

**"Annual Special Tax Requirement"** means that amount with respect to the District determined by the JPA Board or designee as required in any Fiscal Year to pay: (1) the Annual Administrative Expenses, (2) the Annual Services Costs, (3) the Annual Facilities Costs (4) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, (5) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year, and (6) any known Incidental Expenses.

**"Assessor"** means the Assessor of the County.

**"Assessor's Data"** means Acreage, Use Code or other Parcel information contained in the records of the County Assessor.

**"Assessor's Parcel" or "Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means, with respect to an Assessor's Parcel, that number assigned to such Assessor's Parcel by the County for purposes of identification.

**"Boundary Map"** means that map recorded with the County recorder's office on May 15, 2000 in Book 4 at Page 103 as Document Number 2000-0023949-00.

**"County"** means the County of El Dorado, California.

**“Developed Property”** means, in any Fiscal Year, all Taxable Property in the District with a Use Code assigned by the Assessor of El Dorado County defined as Improved.

**“Developer”** means the owner of a Parcel upon which a Time Share Unit physically resides.

**“District”** means the Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority.

**“District Administrator”** means an official of the JPA or designee or agent or consultant, responsible for administering the Special Tax in accordance with this Rate and Method of Apportionment.

**“Exempt Property”** means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section VI. below.

**“Facilities”** means facilities to be funded by the District including the construction, renovation, and improvement of the following which include bicycle trails, bicycle lanes, and other related facilities that support, promote or enhance bicycling or the use of bicycle transportation improvements and amenities; Tahoe Paradise Park improvements and all related facilities and amenities; and other public athletic fields, related improvements and amenities located in or benefiting the District.

**“Fiscal Year”** means the period from July 1<sup>st</sup> of any calendar year through June 30<sup>th</sup> of the following calendar year.

**“Incidental Expenses”** means those expenses to be funded by the District including the cost of engineering, planning, and designing of any Facilities permitted to be funded by the District; Administrative Expenses; and any other costs incurred to carry out the authorized purposes of the District or JPA.

**“JPA”** means the South Lake Tahoe Recreation Facilities Joint Powers Authority.

**“JPA Board”** means the Governing Board of the JPA acting as the District’s legislative body.

**“Land Use Classification”** means the description of a Parcel’s Use Code as assigned by the Assessor. Existing descriptions as of January 2025 are listed in Table 1. The Use Code descriptions provided by the Assessor are subject to change. The District Administrator reserves the right to make interpretations to new or modified Use Code descriptions that are unclear or not defined in this Rate and Method.

**“Maximum Special Tax Rate”** means the maximum Special Tax per unit or parcel authorized for levy in any Fiscal Year as described in Section III.

**“Open Space Property”** means property within the District which (i) has been designated with specific boundaries and Acreage on a final subdivision map as open space, (ii) is classified by the County Assessor

as open space, (iii) has been irrevocable offered for dedication as open space to the federal government, the state of California, the County, a city, or any other public agency, or (iv) is encumbered by an easement or other restriction required by a city limiting the use of such property to open space.

**“Parent Parcel”** means the underlying Parcel upon which a Time Share Unit physically resides.

**“Property Owner Association Property”** means, for each Fiscal Year, any property within the boundaries of the District that is owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

**“Proportionately”** means, in any Fiscal Year, that the ratio of the actual Special Tax to the Maximum Special Tax Rate is equal for all Assessor’s Parcels authorized to be levied in that Fiscal Year.

**“Public Property”** means any property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public right-of-way has been granted to the federal government, the State, the County, a city, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

**“Services”** means the services authorized to be funded by the District, as set forth in the Resolution of Change and Amendment No. 2 to the Notice of Special Tax Lien adopted by the JPA Board.

**“Special Tax”** means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

**“Standard Time Share Interest”** means a Time Share Interest that represents 1/50<sup>th</sup> of the annual occupancy rights in a Time Share Unit.

**“Tax Escalation Factor”** means a factor of two (2) percent of the Maximum Special Tax Rate for the prior fiscal year.

**“Taxable Property”** means all Parcels within the boundary of the District that are not Exempt Property.

**“Time Share Interest”** means a legally transferable interest in a Time Share Unit that (a) has been transferred at least once by the original Developer thereof to an owner other than such original Developer and (b) includes the right to occupy such Time Share Unit for a particular period of time on a periodic basis (but not including a Parent Parcel). Once a legally transferable interest in a Time Share Unit becomes a Time Share Interest, the subsequent acquisition of such interest by a Developer shall not cause such legally transferable interest to lose its status as a Time Share Interest.

**“Time Share Unit”** means a residential unit for which (a) the right to occupy such unit is divided into specified periods of time on a periodic basis and (b) the right to occupy such unit for a particular period

of time on a periodic basis is legally transferable.

**“Unit”** means an individual single family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Dwelling Unit that shares a Parcel with a Unit of Single Family Detached Property shall be considered a separate Unit for purposes of calculating the Special Tax.

**“Use Code”** means the numerical two- or four-digit code assigned to a parcel by the Assessor based on such parcel’s designated land use. The Use Code descriptions are provided by the Assessor and are subject to change. The District Administrator reserves the right to make interpretations regarding the Special Tax Rate applicable to parcels assigned new or modified Use Code descriptions that are unclear or not defined in this Rate and Method.

**“Welfare Exempt Property”** means, in any Fiscal Year, all Parcels within the boundaries of CFD the District that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor’s Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

## **II. DETERMINATION OF TAXABLE PARCELS**

On or about July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor’s Parcel Numbers for all Taxable Property within the District. If any Assessor’s Parcel Numbers are no longer valid from the previous Fiscal Year, the District Administrator shall determine the new Assessor’s Parcel Number or Numbers that are in effect for the current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor’s Parcels pursuant to Section III. The District Administrator shall also determine: (i) the Land Use Classification of the Parcels; (ii) the Acreage of the Parcels for which acreage is a factor in determining the Maximum Special Tax Rate; (iii) the number of Units each Parcel contains; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

## **III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT**

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel within the District by the method shown below.

- First. Determine the Annual Special Tax Requirement.
- Second. Levy the Special Tax on each Parcel of Property, Proportionately, up to the Maximum Special Tax Rate described in the table below to satisfy the Annual Special Tax Requirement.

**TABLE 1. SPECIAL TAX RATES  
FISCAL YEAR 2030/31**

Use Code	Land Use Classification	Rate Per	Maximum Special Tax Rate*
00, 24, 25	Vacant Residential	Parcel	\$18.00
3	Improved Recreational	Parcel	36.00
11, 14, 15	Single Family/Condo	Unit	18.00
12	2/3 Unit Multi-Family	Unit	18.00
13	4+ Unit Multi-Family	Unit	14.40
22, 23	Improved Rural Residential	Unit	18.00
30	Vacant Commercial	Parcel	18.00
31	Improved Commercial	Parcel	36.00
33	Hotel/Motel	Room	7.00
34	Service Station	Parcel	108.00
35	Mobile Home Park	Space	14.40
36	Retail less than 5,000 sq. ft.	Parcel	108.00
37	Retail 5,000 - 15,000 sq. ft.	Parcel	360.00
<b>38</b>	<b>Retail over 15,000 sq. ft.</b>		
	Less than 2.50 Acres	Parcel	1,260.00
	2.50 - 5.00 Acres	Parcel	2,700.00
	5.01 Acres - 10.00 Acres	Parcel	3,600.00
	10.01+ Acres	Parcel	4,500.00
39	Supermarket	Parcel	2,700.00
40	Vacant Industrial	Parcel	18.00
<b>41</b>	<b>Improved Industrial</b>		
	Less than 0.45 Acres	Parcel	72.00
	0.45 - 1.50 Acres	Parcel	90.00
	1.51+ Acres	Parcel	108.00
42	Mini Storage	Parcel	36.00
43	Warehouse	Parcel	36.00
<b>45</b>	<b>Light Manufacturing</b>		
	Less than 1.00 Acre	Parcel	72.00
	1.00 - 1.50 Acres	Parcel	144.00
	1.51+ Acres	Parcel	192.00
<b>46</b>	<b>Professional Office</b>		
	Less than 0.20 Acres	Parcel	108.00
	0.20 - 0.45 Acres	Parcel	216.00
	0.46 - 0.75 Acres	Parcel	324.00

Use Code	Land Use Classification	Rate Per	Maximum Special Tax Rate*
	0.76+ Acres	Parcel	\$432.00
<b>48</b>	<b>Office</b>		
	Less than 0.35 Acres	Parcel	108.00
	0.35 - 0.70 Acres	Parcel	216.00
	0.71 - 2.00 Acres	Parcel	324.00
	2.01 - 5.00 Acres	Parcel	432.00
	5.01+ Acres	Parcel	540.00
63	Campground	Space	3.60
<b>64</b>	<b>Ski Areas <sup>(1)</sup></b>		
	Within 5 miles of 1170 Rufus Allen Blvd.	Parcel	4,500.00
	Other Ski Areas	Parcel	1,500.00
65	Restaurant	Parcel	\$54.00
67	Bar/Tavern	Parcel	108.00
68	Marina <sup>(1)</sup>	Parcel	1,260.00
80	Time Share Interest <sup>(2)</sup>	Unit	1.00

*\*On each July 1, commencing on July 1, 2031, the Maximum Special Tax Rate for each Tax Zone shall be increased by the Tax Escalation Factor.*

- (1) Marinas and ski areas that reside on more than one Parcel shall only be charged the aggregate Maximum Special Tax Rate for one Parcel, proportionally divided by the Assessed Value of each Parcel of contiguous marina or ski area development.
- (2) If a Time Share Unit is divided into fewer than 50 Time Share Interests per year, then the Maximum Special Tax Rate for each Time Share Interest for such Time Share Unit shall be the amount necessary to achieve the amount of Maximum Special Tax per year that would result if such Time Share Unit were divided into Standard Time Share Interests.

In some instances, an Assessor’s Parcel of Property may contain more than one type of use. The Maximum Special Taxes levied on an Assessor’s Parcel shall be subject only to the primary Land Use Classification assigned to that Assessor’s Parcel, except for an Assessor’s Parcel that contains an ADU as a secondary Land Use Classification will be levied for both the primary and secondary Land Use Classification.

**IV. REDUCED RESIDENTIAL MAXIMUM SPECIAL TAX RATE**

An owner of Residential Property subject to the Special Tax may apply for a reduced Maximum Special Tax Rate at 50% of the then applicable rate per unit. The reduced Maximum Special Tax Rate shall apply only to a unit that is the primary residence of the applicant. To be eligible for the reduced Maximum Special Tax Rate, a property owner must submit written proof to the JPA that such property owner is, at the time of application, a participant in the Home Energy Assistance/Reduce Rate Program run by the State of California through the local electric utility company. If the Home Energy Assistance/Reduce Rate Program ceases to exist, then a property owner must instead submit written proof to the JPA that such property owner, at the time of application, is a person or part of a family whose income is 50% or less of

the area median gross income as adjusted by the household size for the County. Each property owner must apply for a reduced Maximum Special Tax Rate on an annual basis by January 1 immediately prior to the Fiscal Year for which the reduced Maximum Special Tax Rate will be applicable.

**V. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS**

The Special Tax may not be prepaid.

**VI. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Open Space Property, Property Owner's Association Property, Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement, or Public Property, except as otherwise provided in Sections 53317.3, 53317.5 and 533401 of the Act.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property.

**VII. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT**

The Board of Directors may, by resolution or ordinance, interpret, clarify and/or revise this Amended and Restated Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, the classification of Assessor's Parcels, or any definition used herein. In addition, the interpretation and application of any section of this document shall be at the District Administrator's discretion.

**VIII. MANNER AND DURATION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the District may directly bill the Special Tax or may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District.

The Special Tax provided for under this Amended and Restated RMA shall first be levied in Fiscal Year 2030/31 and thereafter shall continue to be levied and collected within the District, as needed to fund the Annual Special Tax Requirement, for a term of thirty (30) years ending in Fiscal Year 2059/60.

**IX. APPEAL OF SPECIAL TAX LEVY**

Any property owner may file a written appeal of the Special Tax with the District Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The District Administrator shall review the appeal, meet with the appellant if the District Administrator deems

necessary, and advise the appellant of its determination.

If the property owner disagrees with the District Administrator's decision relative to the appeal, the owner may then file a written appeal with the JPA Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the JPA Board requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made as a credit to future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

EXHIBIT C

SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY  
COMMUNITY FACILITIES DISTRICT NO. 2000-1

**NOTICE OF PUBLIC HEARING**

Notice is hereby given that the Board of Directors of the South Lake Tahoe Recreation Facilities Joint Powers Authority, as legislative body of the Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “District”), will conduct a public hearing on Thursday, January 22, 2025, at 9:00 a.m., or as soon thereafter as the matter may be heard, in the South Lake Tahoe City Council Chambers, located at 1901 Lisa Maloff Way, South Lake Tahoe, California, 96150, to consider the following:

CHANGES TO THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF THE SOUTH LAKE TAHOE RECREATION FACILITIES JOINT POWERS AUTHORITY INCLUDING TO EXTEND THE TERM OF THE SPECIAL TAX FOR THIRTY YEARS COMMENCING WITH FISCAL YEAR 2030-31, TO PROVIDE FOR ANNUAL INCREASES IN THE AMOUNT OF THE SPECIAL TAX, COMMENCING WITH FISCAL YEAR 2031-32, REVISIONS TO THE LIST OF FACILITIES, SERVICES AND INCIDENTAL EXPENSES TO BE FINANCED BY COMMUNITY FACILITIES DISTRICT NO. 2000-1 ON AND AFTER JULY 1, 2030, AND CERTAIN OTHER CHANGES TO THE ADMINISTRATION OF THE DISTRICT (collectively, the “Changes”)

On December 18, 2025, the Board of Directors (the “Board”) of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “Authority”) adopted a Resolution entitled “A Resolution of Consideration to Change the Rate and Method of Apportionment of Special Tax for Community facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority Including to Extend the Term of the Special Tax for Thirty Years Commencing with Fiscal Year 2030-31, to Provide for Annual Increases in the amount of the Special Tax, Commencing with Fiscal Year 2031-32, to Revise the List of Facilities, Services and Incidental Expenses to be Financed by Community Facilities District No. 2000-1 on and after July 1, 2030, and to Make Certain Other Changes to the Administration of the District” (the “Resolution of Consideration”). Reference is hereby made to the Resolution of Consideration on file in the office of the Secretary of the Authority for further particulars.

In the Resolution of Consideration, the Board proposed to adopt and approve an Amended and Restated Rate and Method of Apportionment of Special Tax for the District in the form attached to the Resolution of Consideration (the “Amended Rate and Method of Apportionment”), to become effective commencing on July 1, 2030, with the Special Tax levy for fiscal year 2030-31. The Amended Rate and Method of Apportionment would make the following changes to the rate and method of the Special Tax levied by the District:

(a) The term of the Special Tax levy shall be extended for an additional 30 years (commencing with the Special Tax levy in fiscal year 2030-31);

(b) The amount of the maximum Special Tax shall be increased in fiscal year 2031-32 and annually thereafter by two percent (2%) of the amount of the Maximum Special Tax

(defined in the Amended Rate and Method of Apportionment) for the prior fiscal year as provided in the Amended Rate and Method of Apportionment.

(c) Necessary Dwelling Units situated on a residential parcel shall be assessed at the same rate as an improved single-family residence; and

(d) Participants in the Home Energy Assistance/Reduce Rate Program run by the State of California shall be eligible to pay a reduced Maximum Special Tax Rate as provided in the Amended Rate and Method of Apportionment.

In the Resolution of Consideration, the Board further proposed to amend the Facilities, Services, and Incidental Expenses eligible for financing by the District, effective starting July 1, 2030, as follows:

#### Description of Facilities

The Facilities to be funded by the District include construction, renovation, and improvement of the following, whether existing or new, located in or near or otherwise benefiting the District:

1. Bicycle trails, bicycle lanes, and other facilities that support, promote, and/or enhance bicycling and/or the use of bicycle transportation improvements and amenities within the District;
2. Tahoe Paradise Park improvements, including play equipment and athletic fields, and related facilities, including but not limited to parking, restrooms, spectator seating, concession stands, storage, and other park, sporting, and recreational amenities;
3. Other public athletic fields and related improvements and amenities located in or benefiting the District.

#### Description of Services

The services to be funded by the District include:

1. Maintenance and operation of existing or new public athletic fields and support facilities located on or adjacent to Lake Tahoe Community College;
2. Maintenance and operation of public recreation and support facilities located on property currently owned by the Tahoe Paradise Recreation and Park District;
3. Maintenance and operation of existing or new public athletic fields and support facilities located on Lake Tahoe Unified School District property;
4. Maintenance and operation of existing or new shared-use or Class 1 bicycle

trails as defined in California Streets and Highways Code Section 890.4(a) located in the District and owned or operated by the City of South Lake Tahoe or the County of El Dorado;

5. Bicycle-related maintenance, services and/or programs within the District that promote and/or enhance bicycling within the District; and
6. Maintenance and operation of any other Facilities permitted to be funded by the District.

#### Description of Incidental Expenses

The incidental expenses to be funded by the District include:

1. The cost of engineering, planning, and designing of any Facilities permitted to be funded by the District;
2. All costs associated with the creation of the District and the Authority, amendments to and administration of the Joint Exercise of Powers Agreement Creating the Authority and the Joint Community Facilities Agreement among the Authority, the City of South Lake Tahoe, the County of El Dorado, and the Tahoe Paradise Recreation & Park District, and the determination, levy, and collection of the special tax; and
3. Any other costs incurred to carry out the authorized purposes of the District and to administer the District and the Authority.

To advise and assist the Board in the administration of funds for bicycle-related projects, the Resolution of Consideration provides that the Board will appoint, from time to time, and facilitate the activities of a “Bicycle Advisory Committee” that will consist of no fewer than 3, and no more than 7, residents of the District (such members will not be members of the Board or employees of the District or any of the Authority’s member entities and that are representative of the users of the bicycle facilities and services that are authorized to receive District funds). The Resolution of Consideration further provides that the Board will consult with the Bicycle Advisory Committee and will give due consideration to the recommendations of the Bicycle Advisory Committee on all bicycle related funding decisions.

The Resolution of Consideration provides that the Fields Advisory Committee previously provided for under Resolution 2011-01 shall be terminated.

At the hearing, the testimony of all interested persons or taxpayers for or against the Changes will be heard. Any person interested may file a protest in writing with the Secretary of the Authority. If fifty percent or more of the registered voters, or six registered voters, whichever is more, residing in the District, or the owners of one-half or more of the area of land in the District and not exempt from the Special Tax file written protests against the Changes and the protests are not withdrawn to reduce the value of the protests to less than a majority, the Board of the Authority shall take no further action to adopt the Changes for a period of one year from the date of the decision of the Board, and if the majority protests of the registered voters or the landowners are only against the Changes relating to the changes to the Facilities, Services, and Incidental Expenses to be financed in the District, or against certain specified Changes relating to the rate and method of apportionment of the Special Tax, or specified changes to the administration of the District, then those types of public improvements or services, or the specified changes to the Special Tax, or specified changes to the administration of the District, will be eliminated from the Changes proposed in the Resolution of Consideration.

Any person interested in these matters is invited to comment either for or against the above item. If you challenge the proposed action in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice or in written correspondence delivered to the Board of the Authority at or prior to the public hearing.

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Secretary, Board of Directors  
South Lake Tahoe Recreation Facilities Joint  
Powers Authority