

**THIRD AMENDMENT TO THE  
JOINT EXERCISE OF POWERS AGREEMENT  
CREATING THE  
SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY**

THIS THIRD AMENDMENT TO THE JOINT POWERS AGREEMENT (the "Amendment") is entered into as of 2/10/2024, 2026, among the City of South Lake Tahoe (the "City"), the County of El Dorado (the "County") and the Tahoe Paradise Recreation & Park District, formerly the Tahoe Paradise Resort Improvement District (the "Park") and, collectively with the County and the City, the "Parties".

**RECITALS**

WHEREAS, the Parties have entered into a Joint Exercise of Powers Agreement Creating the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "JPA Agreement") as of May 5, 2000, which created the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "Authority");

WHEREAS, the JPA Agreement defines the Facilities, Services and Incidental Expenses the Authority is authorized to finance and complete for the Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "District") by reference to Exhibit "A" attached to the JPA Agreement;

WHEREAS, the JPA adopted Ordinance 01-1 on January 18, 2001, authorizing the Levy of a Special Tax Within Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "Special Tax Levy");

WHEREAS, the Authority received voter approval to expand its authority to include renovations and maintenance of, and capital improvements to softball and baseball facilities located in South Lake Tahoe, California.

WHEREAS, the Authority received voter approval to expand its authority to include rehabilitation and maintenance of separated bicycle trails located in the District and owned or operated by the City or the County that were in existence prior to September 19, 2000 (date of passage of Measure S). As used herein, the term "separated" bicycle trail" has the same meaning as a "Class 1 bikeway" as defined in California Streets and Highways Code Section 890.4(a) ("Provides a completely separated right of way for the exclusive use of bicycles and pedestrians with cross flow minimized.")

WHEREAS, the Authority received voter approval to expand its authority to include funding of other bicycle related facilities, services, and/or programs within the District that promote and/or enhance bicycling within the District.

WHEREAS, the last year for collection of the Special Tax Levy is 2029-30, with the bonds being paid off on September 1, 2030.

WHEREAS, with no Special Tax Levy, approximately \$300,000 in funding for the District will be lost.

WHEREAS, maintenance costs have inflated over the 30-year life of the bond, with little ability to be increased.

WHEREAS, the ability to address inflationary pressures that limit the extent of maintenance with the Special Tax revenues levied at current levels can be partially or wholly offset with a 2% (compounded) annual assessment rate increase beginning in fiscal year 2031-2032.

WHEREAS, extension of the Special Tax levy for a period of thirty (30) years beginning in fiscal year 2030-31, solely for purposes of financing Services and Incidental Expenses described in Exhibit A hereto (the "Services and Incidental Expenses"), will initially make available approximately \$355,000 to finance such Services and Incidental Expenses.

WHEREAS, limiting the extension of the Special Tax authorization to a period of thirty (30) years will allow voters the opportunity to consider again whether the Special Tax should continue to be levied thereafter.

WHEREAS, the 30-year extension of the Special Tax, the change to the Rate and Method of Apportionment of Special Tax for the District providing for annual increases in the amount of the Special Tax and other matters described therein, and the modification of the Facilities, Services, and Incidental Expenses previously authorized to be financed by the District to conform to Exhibit A hereto (collectively, the "Changes") will require a 2/3 vote of approval by the registered voters within the territory of the District;

WHEREAS, this Amendment will:

(a) be consistent with the ballot measure set forth in the resolution entitled "A RESOLUTION CALLING AN ELECTION TO VOTE ON A PROPOSAL TO CHANGE THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITES 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 SERVICES AND INCIDENTAL EXPENSES TO BE FINANCED BY COMMUNITY FACILITES DISTRICT NO. 2000-1 ON AND AFTER JULY 1, 2030, AND TO MAKE CERTAIN OTHER

CHANGES TO THE ADMINISTRATION OF THE DISTRICT” adopted by the Authority on January 22, 2026, and will

(b) have no material adverse effect on the owners of any outstanding bonds or other indebtedness of the District.

NOW, THEREFORE, the parties agree as follows:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. Definitions. Unless the context otherwise requires, the terms defined in Section 3 of the JPA shall have the meanings set forth therein.

SECTION 3. Amendments to JPA Agreement.

- A. Exhibit “A” to the JPA Agreement is modified and superseded in its entirety by the 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, attached hereto as Exhibit “A” and incorporated herein.
- B. Extend the Special Tax Levy by thirty (30) years commencing with fiscal year 2030-31 and increase the maximum amount of the Special Tax 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. The Special Tax revenues received by the District shall be allocated as follows:

In each fiscal year that the Special Tax is levied, the Authority shall cause the CFD to pay the following amounts from the special taxes collected in such fiscal year:

- (a) to the City the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and related support facilities located on or adjacent to Lake Tahoe Community College and operated by the Community Play Consortium and for no other purpose;
- (b) to the Park the sum of \$135,000 per fiscal year to be used for the maintenance and improvement of public recreation and support facilities located on property currently owned by the Park and for no other purpose;
- (c) to the Lake Tahoe Unified School District the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields located on property currently

owned and operated by the Lake Tahoe Unified School District and for no other purpose;

(d) to the City and to the County the sum of \$10,000 per mile per fiscal year for maintenance and improvement of each mile of existing or new shared use or Class 1 bicycle trail that is located in the CFD and is owned or operated by the City or County, respectively; and

(e) to the extent Special Taxes collected in such fiscal year remain after paying for the administration of the CFD and the Authority, after payment to the City, County, Park and Lake Tahoe Unified School District pursuant to (a) through (d) above, and upon approval by the Authority after consultation with the Bicycle Advisory Committee, all other available amounts per fiscal year may be used by the City and County to pay for Facilities, Services, and Incidental Expenses (as defined in Resolution No. 2025-01, adopted by the Governing Board of the Authority on December 18, 2025) related to maintenance and improvement of the bicycle trail network located in the CFD that is owned and operated by the City or County, respectively, and for other bicycle related facilities, services and/or programs within the CFD, and for no other purpose.

The allocation of special taxes available after payment of the expenses of administering the CFD and the Authority can be modified by the Governing Board of the Authority if the Governing Board determines that the modified allocation is reasonable in light of the then current circumstances. Prior to the Authority making the changed allocation, the proposed change shall have been submitted to and approved by the governing boards of the Authority's member agencies. Special taxes allocated to the City, the County, the Park, and the Lake Tahoe Unified School District shall be used for the purposes specified above and for no other purpose.

In the event insufficient Special Tax revenues are collected to pay the amounts described in (a) through (d), the payments in (a) through (d) will be reduced proportionally.”

**SECTION 4. Approval by Voters.** The Authority shall undertake such proceedings as are necessary under the Act to obtain approval of the Changes by the voters within the territory of the District


**SECTION 5. Effective Date.** This Amendment shall become effective upon the approval by the voters in the District of the Changes described in the Resolution of Consideration adopted by the Authority on December 18, 2025, and the Resolution Calling An Election scheduled for January 22, 2026.

**SECTION 6. Remainder of JPA Agreement Valid.** Except as expressly amended herein, the JPA Agreement shall remain valid and in full force and effect.

SECTION 7. Notice. Notice of this Amendment shall be given as required by Section 6503.5 of the Government Code.

IN WITNESS WHEREOF, the Parties have executed this Third Amendment as of the date first above written.

**-- COUNTY OF EL DORADO --**

By:  \_\_\_\_\_  
Chair, Board of Supervisors

**ATTEST:**  
Clerk of the Board of Supervisors

By: Kaylee Runke Date: 2/10/26

**-- CITY OF SOUTH LAKE TAHOE --**

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

**ATTEST:**  
City Clerk

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

**--TAHOE PARADISE RECREATION & PARK DISTRICT**

**By:** \_\_\_\_\_  
Chair, Board of Directors

**ATTEST:**  
Clerk of the Board

**By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## 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.

**3<sup>rd</sup> Amendment to Amended Joint Community Facilities Agreement dated as of July 11, 2000 (the “3<sup>rd</sup> Amendment”), by and among the City of South Lake Tahoe (the “City”), the County of El Dorado (the “County”), the Tahoe Paradise Recreation and Park District (“the Park”), and the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “Authority”)**

**Recitals:** All recitals in the Amended Joint Facilities Agreement of July 11, 2000 shall remain unchanged. The following additional recitals shall be added:

WHEREAS, the Tahoe Paradise Resort Improvement District was reorganized under Community Services District law as Tahoe Paradise Recreation and Park District under Local Agency Formation Commission legislation in 2017; and

WHEREAS, the legislation was specific to Resort Improvement Districts in the State of California, and had provisions that established that the reorganization did not in any way affect the entitlements and all other conditions that Tahoe Paradise Resort Improvement District had enjoyed as a Resort Improvement District.

NOW THEREFORE, in all locations of this Agreement in which “Improvement District” is employed, that will now be referred to as the “Park.”

**Section 1, Section 2 and Section 3 remain unchanged.**

**Section 4: The following provisions will take effect on July 1, 2030, if at that time the Authority is still assessing Special Taxes for Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “CFD”):**

“In each fiscal year that the Special Tax is levied, the Authority shall cause the CFD to pay the following amounts from the special taxes collected in such fiscal year:

- (a) to the City the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and related support facilities located on or adjacent to Lake Tahoe Community College and operated by the Community Play Consortium and for no other purpose;
- (b) to the Park the sum of \$135,000 per fiscal year to be used for the maintenance and improvement of public recreation and support facilities located on property currently owned by the Park and for no other purpose;
- (c) to the Lake Tahoe Unified School District the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and support facilities located on property owned and operated by the Lake Tahoe Unified School District and for no other purpose;
- (d) to the City and to the County the sum of \$10,000 per mile per fiscal year for maintenance and improvement of each mile of existing or new shared use or Class 1 bicycle trail that is located in the CFD and is owned or operated by the City or County, respectively; and

(e) to the extent Special Taxes collected in such fiscal year remain after paying for the administration of the CFD and the Authority, after payment to the City, County, Park and Lake Tahoe Unified School District pursuant to (a) through (d) above, and upon approval by the Authority after consultation with the Bicycle Advisory Committee, all other available amounts per fiscal year may be used by the City and County to pay for Facilities, Services, and Incidental Expenses (as defined in Resolution No. 2025-01, adopted by the Governing Board of the Authority on December 18, 2025) related to maintenance and improvement of the bicycle trail network located in the CFD that is owned and operated by the City or County, respectively, and for other bicycle related facilities, services and/or programs within the CFD, and for no other purpose.

The allocation of special taxes available after payment of the expenses of administering the CFD and the Authority can be modified by the Governing Board of the Authority if the Governing Board determines that the modified allocation is reasonable in light of the then current circumstances. Prior to the Authority making the changed allocation, the proposed change shall have been submitted to and approved by the governing boards of the Authority's member agencies. Special taxes allocated to the City, the County, the Park, and the Lake Tahoe Unified School District shall be used for the purposes specified above and for no other purpose.

In the event insufficient Special Tax revenues are collected to pay the amounts described in (a) through (d), the payments in (a) through (d) will be reduced proportionally."

**Section 5 and Section 6 remain unchanged.**

This 3<sup>rd</sup> Amendment shall become effective upon the approval by the voters in the CFD of the Changes described in the Resolution of Consideration adopted by the Authority on December 18, 2025, and the Resolution Calling An Election scheduled for January 22, 2026.

In witness whereof, the parties hereto have executed this Agreement as of the day and date as now noted:

\_\_\_\_\_

SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY

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

CITY OF SOUTH LAKE TAHOE

By: \_\_\_\_\_  
City Manager

COUNTY OF EL DORADO

By: \_\_\_\_\_  
Chair, Board of Supervisors

TAHOE PARADISE RECREATION AND PARK DISTRICT

By: \_\_\_\_\_, Chairman

**THIRD AMENDMENT TO THE  
JOINT EXERCISE OF POWERS AGREEMENT  
CREATING THE  
SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY**

THIS THIRD AMENDMENT TO THE JOINT POWERS AGREEMENT (the "Amendment") is entered into as of MARCH 24, 2026, among the City of South Lake Tahoe (the "City"), the County of El Dorado (the "County") and the Tahoe Paradise Recreation & Park District, formerly the Tahoe Paradise Resort Improvement District (the "Park") and, collectively with the County and the City, the "Parties".

**RECITALS**

WHEREAS, the Parties have entered into a Joint Exercise of Powers Agreement Creating the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "JPA Agreement") as of May 5, 2000, which created the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "Authority");

WHEREAS, the JPA Agreement defines the Facilities, Services and Incidental Expenses the Authority is authorized to finance and complete for the Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "District") by reference to Exhibit "A" attached to the JPA Agreement;

WHEREAS, the JPA adopted Ordinance 01-1 on January 18, 2001, authorizing the Levy of a Special Tax Within Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the "Special Tax Levy");

WHEREAS, the Authority received voter approval to expand its authority to include renovations and maintenance of, and capital improvements to softball and baseball facilities located in South Lake Tahoe, California.

WHEREAS, the Authority received voter approval to expand its authority to include rehabilitation and maintenance of separated bicycle trails located in the District and owned or operated by the City or the County that were in existence prior to September 19, 2000 (date of passage of Measure S). As used herein, the term "separated" bicycle trail" has the same meaning as a "Class 1 bikeway" as defined in California Streets and Highways Code Section 890.4(a) ("Provides a completely separated right of way for the exclusive use of bicycles and pedestrians with cross flow minimized.")

WHEREAS, the Authority received voter approval to expand its authority to include funding of other bicycle related facilities, services, and/or programs within the District that promote and/or enhance bicycling within the District.

WHEREAS, the last year for collection of the Special Tax Levy is 2029-30, with the bonds being paid off on September 1, 2030.

WHEREAS, with no Special Tax Levy, approximately \$300,000 in funding for the District will be lost.

WHEREAS, maintenance costs have inflated over the 30-year life of the bond, with little ability to be increased.

WHEREAS, the ability to address inflationary pressures that limit the extent of maintenance with the Special Tax revenues levied at current levels can be partially or wholly offset with a 2% (compounded) annual assessment rate increase beginning in fiscal year 2031-2032.

WHEREAS, extension of the Special Tax levy for a period of thirty (30) years beginning in fiscal year 2030-31, solely for purposes of financing Services and Incidental Expenses described in Exhibit A hereto (the "Services and Incidental Expenses"), will initially make available approximately \$355,000 to finance such Services and Incidental Expenses.

WHEREAS, limiting the extension of the Special Tax authorization to a period of thirty (30) years will allow voters the opportunity to consider again whether the Special Tax should continue to be levied thereafter.

WHEREAS, the 30-year extension of the Special Tax, the change to the Rate and Method of Apportionment of Special Tax for the District providing for annual increases in the amount of the Special Tax and other matters described therein, and the modification of the Facilities, Services, and Incidental Expenses previously authorized to be financed by the District to conform to Exhibit A hereto (collectively, the "Changes") will require a 2/3 vote of approval by the registered voters within the territory of the District;

WHEREAS, this Amendment will:

(a) be consistent with the ballot measure set forth in the resolution entitled "A RESOLUTION CALLING AN ELECTION TO VOTE ON A PROPOSAL 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 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” adopted by the Authority on January 22, 2026, and will

(b) have no material adverse effect on the owners of any outstanding bonds or other indebtedness of the District.

NOW, THEREFORE, the parties agree as follows:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. Definitions. Unless the context otherwise requires, the terms defined in Section 3 of the JPA shall have the meanings set forth therein.

SECTION 3. Amendments to JPA Agreement.

- A. Exhibit “A” to the JPA Agreement is modified and superseded in its entirety by the 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, attached hereto as Exhibit “A” and incorporated herein.
- B. Extend the Special Tax Levy by thirty (30) years commencing with fiscal year 2030-31 and increase the maximum amount of the Special Tax 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. The Special Tax revenues received by the District shall be allocated as follows:

In each fiscal year that the Special Tax is levied, the Authority shall cause the CFD to pay the following amounts from the special taxes collected in such fiscal year:

- (a) to the City the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and related support facilities located on or adjacent to Lake Tahoe Community College and operated by the Community Play Consortium and for no other purpose;
- (b) to the Park the sum of \$135,000 per fiscal year to be used for the maintenance and improvement of public recreation and support facilities located on property currently owned by the Park and for no other purpose;
- (c) to the Lake Tahoe Unified School District the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields located on property currently

owned and operated by the Lake Tahoe Unified School District and for no other purpose;

(d) to the City and to the County the sum of \$10,000 per mile per fiscal year for maintenance and improvement of each mile of existing or new shared use or Class 1 bicycle trail that is located in the CFD and is owned or operated by the City or County, respectively; and

(e) to the extent Special Taxes collected in such fiscal year remain after paying for the administration of the CFD and the Authority, after payment to the City, County, Park and Lake Tahoe Unified School District pursuant to (a) through (d) above, and upon approval by the Authority after consultation with the Bicycle Advisory Committee, all other available amounts per fiscal year may be used by the City and County to pay for Facilities, Services, and Incidental Expenses (as defined in Resolution No. 2025-01, adopted by the Governing Board of the Authority on December 18, 2025) related to maintenance and improvement of the bicycle trail network located in the CFD that is owned and operated by the City or County, respectively, and for other bicycle related facilities, services and/or programs within the CFD, and for no other purpose.

The allocation of special taxes available after payment of the expenses of administering the CFD and the Authority can be modified by the Governing Board of the Authority if the Governing Board determines that the modified allocation is reasonable in light of the then current circumstances. Prior to the Authority making the changed allocation, the proposed change shall have been submitted to and approved by the governing boards of the Authority's member agencies. Special taxes allocated to the City, the County, the Park, and the Lake Tahoe Unified School District shall be used for the purposes specified above and for no other purpose.

In the event insufficient Special Tax revenues are collected to pay the amounts described in (a) through (d), the payments in (a) through (d) will be reduced proportionally."

**SECTION 4. Approval by Voters.** The Authority shall undertake such proceedings as are necessary under the Act to obtain approval of the Changes by the voters within the territory of the District


**SECTION 5. Effective Date.** This Amendment shall become effective upon the approval by the voters in the District of the Changes described in the Resolution of Consideration adopted by the Authority on December 18, 2025, and the Resolution Calling An Election scheduled for January 22, 2026.

**SECTION 6. Remainder of JPA Agreement Valid.** Except as expressly amended herein, the JPA Agreement shall remain valid and in full force and effect.

SECTION 7. Notice. Notice of this Amendment shall be given as required by Section 6503.5 of the Government Code.

IN WITNESS WHEREOF, the Parties have executed this Third Amendment as of the date first above written.

**- COUNTY OF EL DORADO -**

By:  \_\_\_\_\_  
Chair, Board of Supervisors

**ATTEST:**  
Clerk of the Board of Supervisors

By: Kaylee Runkle Date: 2/10/24

**- CITY OF SOUTH LAKE TAHOE -**

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

**ATTEST:**  
City Clerk

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

SECTION 7. Notice. Notice of this Amendment shall be given as required by Section 6503.5 of the Government Code.

IN WITNESS WHEREOF, the Parties have executed this Third Amendment as of the date first above written.

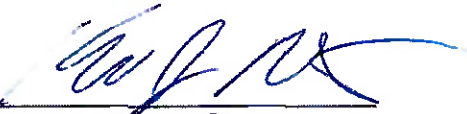
**- COUNTY OF EL DORADO -**

By: \_\_\_\_\_  
Chair, Board of Supervisors

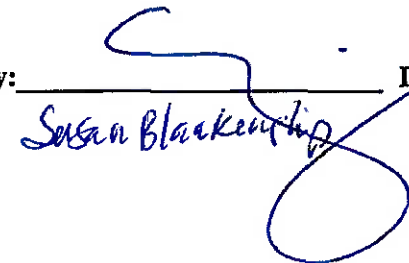
**ATTEST:**  
Clerk of the Board of Supervisors

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

**- CITY OF SOUTH LAKE TAHOE -**

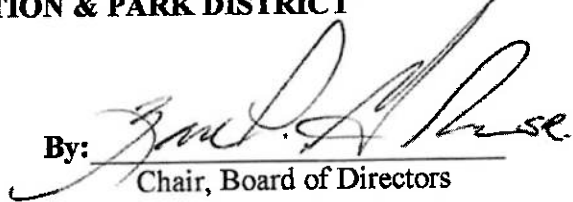
By:   
Keith Roberts, Mayor Pro Tem

**ATTEST:**  
City Clerk

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



**--TAHOE PARADISE RECREATION & PARK DISTRICT**

By:   
Chair, Board of Directors

**ATTEST:  
Clerk of the Board**

By: Chelsey Munson Date: 3/24/2026

## 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.

**3<sup>rd</sup> Amendment to Amended Joint Community Facilities Agreement dated as of July 11, 2000 (the “3<sup>rd</sup> Amendment”), by and among the City of South Lake Tahoe (the “City”), the County of El Dorado (the “County”), the Tahoe Paradise Recreation and Park District (“the Park”), and the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “Authority”)**

**Recitals:** All recitals in the Amended Joint Facilities Agreement of July 11, 2000 shall remain unchanged. The following additional recitals shall be added:

WHEREAS, the Tahoe Paradise Resort Improvement District was reorganized under Community Services District law as Tahoe Paradise Recreation and Park District under Local Agency Formation Commission legislation in 2017; and

WHEREAS, the legislation was specific to Resort Improvement Districts in the State of California, and had provisions that established that the reorganization did not in any way affect the entitlements and all other conditions that Tahoe Paradise Resort Improvement District had enjoyed as a Resort Improvement District.

NOW THEREFORE, in all locations of this Agreement in which “Improvement District” is employed, that will now be referred to as the “Park.”

**Section 1, Section 2 and Section 3 remain unchanged.**

**Section 4: The following provisions will take effect on July 1, 2030, if at that time the Authority is still assessing Special Taxes for Community Facilities District No. 2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority (the “CFD”):**

“In each fiscal year that the Special Tax is levied, the Authority shall cause the CFD to pay the following amounts from the special taxes collected in such fiscal year:

(a) to the City the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and related support facilities located on or adjacent to Lake Tahoe Community College and operated by the Community Play Consortium and for no other purpose;

(b) to the Park the sum of \$135,000 per fiscal year to be used for the maintenance and improvement of public recreation and support facilities located on property currently owned by the Park and for no other purpose;

(c) to the Lake Tahoe Unified School District the sum of \$90,000 per fiscal year to be used for the maintenance and improvement of the existing or new community play fields and support facilities located on property owned and operated by the Lake Tahoe Unified School District and for no other purpose;

(d) to the City and to the County the sum of \$10,000 per mile per fiscal year for maintenance and improvement of each mile of existing or new shared use or Class 1 bicycle trail that is located in the CFD and is owned or operated by the City or County, respectively; and

(e) to the extent Special Taxes collected in such fiscal year remain after paying for the administration of the CFD and the Authority, after payment to the City, County, Park and Lake Tahoe Unified School District pursuant to (a) through (d) above, and upon approval by the Authority after consultation with the Bicycle Advisory Committee, all other available amounts per fiscal year may be used by the City and County to pay for Facilities, Services, and Incidental Expenses (as defined in Resolution No. 2025-01, adopted by the Governing Board of the Authority on December 18, 2025) related to maintenance and improvement of the bicycle trail network located in the CFD that is owned and operated by the City or County, respectively, and for other bicycle related facilities, services and/or programs within the CFD, and for no other purpose.

The allocation of special taxes available after payment of the expenses of administering the CFD and the Authority can be modified by the Governing Board of the Authority if the Governing Board determines that the modified allocation is reasonable in light of the then current circumstances. Prior to the Authority making the changed allocation, the proposed change shall have been submitted to and approved by the governing boards of the Authority's member agencies. Special taxes allocated to the City, the County, the Park, and the Lake Tahoe Unified School District shall be used for the purposes specified above and for no other purpose.

In the event insufficient Special Tax revenues are collected to pay the amounts described in (a) through (d), the payments in (a) through (d) will be reduced proportionally."

**Section 5 and Section 6 remain unchanged.**

This 3<sup>rd</sup> Amendment shall become effective upon the approval by the voters in the CFD of the Changes described in the Resolution of Consideration adopted by the Authority on December 18, 2025, and the Resolution Calling An Election scheduled for January 22, 2026.

In witness whereof, the parties hereto have executed this Agreement as of the day and date as now noted:

March 24, 2026

SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY

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

COUNTY OF EL DORADO

By: \_\_\_\_\_  
Chief Administrative Officer



CITY OF SOUTH LAKE TAHOE  
By: Hilary Roverud  
Hilary Roverud, Interim City Manager

TAHOE PARADISE RECREATION AND PARK DISTRICT

By: \_\_\_\_\_, Chairman

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FACILITIES JOINT POWERS AUTHORITY

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

CITY OF SOUTH LAKE TAHOE

COUNTY OF EL DORADO

By: \_\_\_\_\_  
City Manager

By: \_\_\_\_\_  
Chief Administrative Officer

TAHOE PARADISE RECREATION AND PARK DISTRICT

By: \_\_\_\_\_, Chairman

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SOUTH LAKE TAHOE RECREATION  
FACILITIES JOINT POWERS AUTHORITY

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

CITY OF SOUTH LAKE TAHOE

By: \_\_\_\_\_  
City Manager

COUNTY OF EL DORADO  
By:  \_\_\_\_\_  
Chair, Board of Supervisors

TAHOE PARADISE RECREATION AND PARK DISTRICT

By: \_\_\_\_\_, Chairman

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FACILITIES JOINT POWERS AUTHORITY

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

CITY OF SOUTH LAKE TAHOE

COUNTY OF EL DORADO

By: \_\_\_\_\_  
City Manager

By: \_\_\_\_\_  
Chief Administrative Officer

TAHOE PARADISE RECREATION AND PARK DISTRICT

By:  \_\_\_\_\_, Chairman