

RESOLUTION NO. 21-

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH
LAKES, ESTABLISHING THE FORMATION OF A COMMUNITY FACILITIES
DISTRICT**

**TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT NO. CFD 2021-1
(JUNIPER RIDGE MAINTENANCE SERVICES)**

WHEREAS, on October 6, 2021, this Town Council of the Town of Mammoth Lakes adopted Resolution No. 21-80 entitled "A Resolution of the Town Council of the Town of Mammoth Lakes, State of California, Declaring its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes" (the "Resolution of Intention"), stating its intention to form the Town of Mammoth Lakes Community Facilities District CFD No. 2021-1 (Juniper Ridge Maintenance Services) (the "District"), pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the "Act"); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the District and stating the services to be provided, the estimated cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the District to pay for the services, is on file with the Town Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, under the Resolution of Intention, the Assistant Engineer was directed to make, or cause to be made, and file with the Town Clerk a report (the "Report") in writing, presenting the services to be provided and an estimate of the reasonable cost of providing the services. The Report was prepared and submitted to the Town Clerk prior to the public hearing described below; and

WHEREAS, the Resolution of Intention called for a public hearing pertaining to the formation of the District and the levy of said special tax to be held on Wednesday, November 17, 2021, at 4:00 p.m. or as soon thereafter as the matter may be heard, at the meeting place of the Town Council; and

WHEREAS, under the Resolution of Intention, the Town Clerk was directed to cause notice of said public hearing to be given by publication one time in a newspaper published in the area of the District, and the Town Clerk caused the publication of such notice at least seven (7) days before the date set for said public hearing; and

WHEREAS, on this date, the Town Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the District; and

WHEREAS, at the public hearing all interested persons desiring to be heard on all matters pertaining to the formation of the District, the services to be provided therein and the levy of such special tax were heard and a full and fair public hearing was held; and

WHEREAS, written protests with respect to the formation of the District, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the Town Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the

District or property owners of one-half (1/2) or more of the area of land within the District and not exempt from the proposed special taxes; and

WHEREAS, the special tax proposed to be levied in the District to pay for the proposed services has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the District or the owners of one-half (1/2) or more of the area of land within the District and not exempt from the special taxes.

NOW, THEREFORE, the Town Council of the Town of Mammoth Lakes, DOES HEREBY RESOLVE as follows:

1. The foregoing recitals are true and correct.
2. The proposed special tax to be levied within the District has not been precluded by majority protest pursuant to Section 53324 of the Act.
3. All prior proceedings taken by the Town Council in connection with the establishment of the District and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the requirements of the Act. The Town Council has heretofore adopted Local Goals and Policies for Community Facilities Districts by Resolution No. 13-13, and the Town Council hereby finds and determines that the District is in conformity with said goals and policies.
4. The community facilities district designated as the "Town of Mammoth Lakes Community Facilities District CFD No. 2021-1 (Juniper Ridge Maintenance Services)" is hereby established pursuant to the Act.
5. The District Report is hereby approved.
6. The boundaries of the District, as set forth in the map entitled "Map of Proposed Boundaries Town of Mammoth Lakes, Community Facilities District No. 2021-1 (Juniper Ridge Maintenance Services), County of Mono, State of California" heretofore recorded in the Mono County Recorder's Office on October 20, 2021, as Document Number 2021007513, in Book 2 of Maps of Assessment and Community Facilities Districts at Page 85, are hereby approved, are incorporated herein by reference and shall be the boundaries of the District.
7. The type of public services proposed to be financed by the District and pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the "Services"). It is hereby found and determined that the Services are necessary to meet the increased demands as the result of development occurring in the District.
8. Except to the extent that funds are otherwise available to the District to pay for the Services, a special tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the District, will be levied annually within the District pursuant to the Rate and Method of Apportionment, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as the Town Council or its designee shall determine, including direct billing of the affected landowners.
9. The Rate and Method of Apportionment of the special tax among the parcels of real property within the District, in sufficient detail to allow each landowner within the District to estimate the

maximum amount such owner will have to pay, is shown in Exhibit B attached hereto and hereby incorporated herein.

10. The Assistant Engineer of the Town of Mammoth Lakes 437 Old Mammoth Road, Mammoth Lakes, California 93546, telephone number (760) 965-3600, is the officer of the District who will be responsible for preparing annually a current roll of the levy of the special tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the Special Tax.

11. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the District and this lien shall continue in force and effect until the collection of the special tax by the District ceases.

12. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District is hereby preliminarily established at an amount equal to \$750,000 annually and such appropriations limit shall be submitted to the voters of the District as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the California Constitution.

13. Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the District at an election, the time, place and conditions of which election shall be as specified by a separate resolution of this Town Council.

14. This Resolution shall take effect immediately upon its adoption.

15. The Town Clerk shall certify to the adoption of this resolution and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED AND ADOPTED this 17th day of November, 2021.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

EXHIBIT A

**TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT CFD NO. 2021-1
(JUNIPER RIDGE MAINTENANCE SERVICES)**

DESCRIPTION OF SERVICES TO BE FINANCED BY THE DISTRICT

Services:

The services to be funded, in whole or in part, by the community facilities district (the "District") consist of all services authorized under Section 53313 of the Government Code, including, but not be limited to, snow removal and storage, maintenance and lighting of parks, parkways, streets, roads and open space. (the "Services"). The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the District and areas adjacent to or in the vicinity of such areas. The District may fund any of the following related to the Services: furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the Services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of Services. It is expected that the Services will be provided by the Town of Mammoth Lakes (the "Town"), either with its own employees or by contract with third parties, or any combination thereof.

Administrative Expenses:

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the Town in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of consultants and attorneys, any fees of the County of Mono related to the District or the collection of special taxes, an allocable share of the salaries of the Town staff directly related thereto and a proportionate amount of the Town's general administrative overhead related thereto, any amounts paid by the Town from its general fund with respect to the District or the services authorized to be funded by the District, and expenses incurred by the Town in undertaking action related to properties for which the payment of special taxes is delinquent, and all other costs and expenses of the Town in any way related to the District.

Other:

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the Town of all costs associated with the establishment and administration of the District.

EXHIBIT B

**TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT CFD NO. 2021-1
(JUNIPER RIDGE MAINTENANCE SERVICES)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT CFD NO. 2021-1 (JUNIPER RIDGE MAINTENANCE SERVICES)
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax shall be levied and collected in the Town of Mammoth Lakes Community Facilities District No. CFD 2021-1 (Juniper Ridge Maintenance Services), ("Juniper Ridge CFD") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in Juniper Ridge CFD, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms used herein shall have the following meanings:

"Accessory Dwelling Unit" means a secondary residential unit of limited size, as defined in California Government Code Section 65852.2 as that may be amended from time to time, that is accessory to a single-unit dwelling located on an Assessor's Parcel. Accessory Dwelling Units are not considered Units for purposes of the Special Tax.

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map or calculated using available spatial data and GIS.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of Juniper Ridge CFD including, but not limited to, the following: 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; the costs of the Town or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the Town or designee related to an appeal of the Special Tax; and the costs arising from delinquent Special Taxes in Juniper Ridge CFD. Administrative Expenses shall also include amounts estimated or advanced by the Town or Juniper Ridge CFD for any other administrative purposes, including, but not limited to, attorney's fees.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by Juniper Ridge CFD.

"Annual Special Tax Requirement" means that amount with respect to Juniper Ridge CFD determined by the CFD Administrator or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with Juniper Ridge CFD, and (4) any reasonably anticipated

delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“Assessor’s Data” means Units, Acreage or other information contained in the records of the County Assessor for each Assessor’s Parcel.

“Assessor’s Parcel” or “Parcel” means a 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 Assessment’s Parcel by the County for purposes of identification.

“Boundary Map” means that map recorded with the County recorder’s office on October 20, 2021 in Book 2 at Page 85 as Document Number 2021007513.

“CFD Administrator” means an official of the Town, or designee thereof, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of the Special Taxes.

“County” means the County of Mono, California.

“County Assessor” means the County Assessor of the County.

“Exempt Property” means all Assessor’s Parcels within the boundary of Juniper Ridge CFD which are exempt from the Special Tax pursuant to Section E below.

“Fiscal Year” means the period starting July 1st and ending on the following June 30th.

“Juniper Ridge CFD” means the Town of Mammoth Lakes Community Facilities District No. CFD 2021-1 (Juniper Ridge Maintenance Services), Town of Mammoth Lakes, County of Mono, State of California.

“GIS” means a geographic information system.

“Maximum Special Tax” means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section C.

“Open Space Property” means property within the boundaries of Juniper Ridge CFD 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 irrevocably offered for dedication as open space to the federal government, the State, the County, the Town, or any other public agency, or (iv) is encumbered by an easement or other restriction required by the Town limiting the use of such property to open space.

“Property Owner’s Association” means any property owner’s association. As used in this definition, a Property Owner’s Association includes any home-owner’s association, condominium owner’s association, master or sub-association.

“Property Owner’s Association Property” means any property within the boundaries of Juniper Ridge CFD which is (a) owned by a property owners association, or (b) designated with specific boundaries and acreage on a final subdivision map as property owner association property.

“Proportionately” means, for Single-Family Residential Property that the ratio of the Special Tax levy to the Maximum Special Tax is equal for all Assessors’ Parcels of Single-Family Residential Property levied within the Juniper Ridge CFD.

“Public Property” means any property within the boundaries of Juniper Ridge CFD which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and Acreage on a final subdivision map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State, the County, the Town, school districts, or any other public agency.

“Rate and Method of Apportionment” means this Rate and Method of Apportionment of Special Tax for Juniper Ridge CFD.

“Single-Family Residential Property” meaning all Assessor’s Parcels of residential property that has or is intended for development of a residential structure.

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

“State” means the State of California.

“Tax Escalation Factor” means up to a maximum of 3.0% and will be applied annually after Fiscal Year 2022/23 to increase the Maximum Special Tax rates shown in Section C.

“Taxable Property” means all Assessor’s Parcels within the boundary of Juniper Ridge CFD that are not Exempt Property or exempt from the Special Tax pursuant to the Act or Section E below.

“Town” means the Town of Mammoth Lakes, County of Mono, State of California.

“Town Council” means the Town Council of the Town of Mammoth Lakes, acting as the legislative body of Juniper Ridge CFD.

“Unit” means a residential lot, whether alone or subsequently combined with another residential lot to create a single Assessor’s Parcel.

“Welfare Exempt Property” means all Parcels within the boundaries of Juniper Ridge CFD that have been granted a welfare exemption pursuant to Section 53340 (c) of the Act under subdivision (g) of Section 214 of the Revenue and Taxation Code.

B. DETERMINATION OF TAXABLE PARCELS

On or about July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for all Taxable Property within Juniper Ridge CFD. If any Assessor’s Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor’s Parcel Number or Numbers that are in effect for the then-current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor’s Parcels Numbers pursuant to Section C. The CFD Administrator shall also determine: (i) the property type of each Parcel; (ii) the number of Units each Parcel contains; and (iii) the Annual Special Tax Requirement for the Fiscal Year.

C. MAXIMUM ANNUAL SPECIAL TAX RATE

The Maximum Special Tax for each Assessor's Parcel of Taxable Property shall be assigned according to the table below:

Property Type	2022/23 Maximum Special Tax Rate)	Per
Single-Family Residential Property	\$2,250.00	Unit

**On each July 1, commencing on July 1, 2023, the Maximum Special Tax Rate shall be increased by the Tax Escalation Factor.*

For purposes of clarification, where an Accessory Dwelling Unit and primary Unit are on the same Assessor's Parcel, the Accessory Dwelling Unit located on such Assessor's Parcel is not 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 Accessory Dwelling Unit, such Assessor's Parcel will not be levied a Special Tax.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

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

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

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

Under no circumstances will the Special Tax levied against any Assessor's Parcel of Single Family Residential Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within Juniper Ridge CFD.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Property Owner 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 and 53317.5 of the Act.

Welfare Exempt Property shall thereafter be exempt from the Special Tax for as long as the property qualifies as Welfare Exempt Property.

F. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD 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 Tax that is disputed, and the appellant must be current in all payments of the Special Tax. In addition, during the term of the appeal process, all Special Tax 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 Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the Town Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the Town Council requires the Special Tax to be modified or changed in favor of the property owner, the CFD Administrator shall determine if sufficient Special Tax revenue is available to make a cash refund. If a cash refund cannot be made, then an adjustment shall be made to credit 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.

G. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The Town may, by resolution or ordinance, interpret, clarify and/or revise this Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, classification of Assessor's Parcels, or any definition used herein, as long as such correction does not materially affect the levy and collection of Special Taxes. In addition, the interpretation and application of any section of this document shall be at the Town's discretion.

H. 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 Town may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of Juniper Ridge CFD, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied commencing in Fiscal Year 2022/23 to the extent necessary to satisfy the Annual Special Tax Requirement and shall be levied for as long as required to satisfy the Annual Special Tax Requirement.

I. PRE-PAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.