

ORDINANCE NO. _____

**ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH
LAKES, STATE OF CALIFORNIA, AUTHORIZING THE LEVY OF SPECIAL TAXES
IN A COMMUNITY FACILITIES DISTRICT**

**TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT NO. 2023-1
(MAINTENANCE SERVICES)**

WHEREAS, this Town Council (the “Town Council”) of the Town of Mammoth Lakes (the “Town”) on February 15, 2023, adopted Resolution No. 23-09 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”) and has conducted proceedings (the “Proceedings”) to establish the Town of Mammoth Lakes Community Facilities District No. 2023-1 (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”) to finance the costs of plowing and removal of snow, and maintenance of curbs/sidewalks, landscapes and streetlights and related appurtenances (the “Services”) as provided in the Act; and

WHEREAS, the Resolution of Intention called for a public hearing to be held on April 5, 2023, or as soon thereafter as the matter may be heard; and

WHEREAS, on April 5, 2023, and as part of the Proceedings, this Town Council held a public hearing under the Act relative to the determination to proceed with the formation of the District and the rate and method of apportionment of the special tax (the “Special Tax”) to be levied within the District to finance the Services and, at such hearing, all persons desiring to be heard on all matters pertaining to the formation of the District and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Town Council, and a full and fair public hearing was held; and

WHEREAS, upon the conclusion of the hearing, this Town Council adopted a resolution entitled “A Resolution of the Town Council of the Town of Mammoth Lakes, State of California, Establishing the Formation of a Community Facilities District” (the “Resolution of Formation”), whereby the Town Council (i) established the District, (ii) authorized the levy of the Special Tax within the District, and (iii) preliminarily established an appropriations limit for the District, all pursuant to the Act; and

WHEREAS, on April 5, 2023, a special election was held among the landowner voters within the District at which the landowner voters approved the proposition relating to the levy of Special Taxes within the District and the establishment of an appropriations limit for the District by the two-thirds vote required by the Act, which approval has been confirmed by resolution of this Town Council; and

WHEREAS, the Town Council ordered the recordation with the County Recorder of the County of Mono of a Notice of Special Tax Lien (the “Notice”).

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

By the passage of this Ordinance, the Town Council hereby authorizes and levies the Special Tax within the District pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of Special Tax set forth in the Resolution of Formation, which rate and method is by this reference incorporated herein. The Special Tax is hereby levied commencing in fiscal year 2022-2023 and in each fiscal year thereafter to pay for the Services for the District and all costs of administering the District, as contemplated by the Resolution of Formation and the Proceedings.

1. The Town's Finance Director or designee or employee or consultant of the Town is hereby authorized and directed each fiscal year to determine the specific Special Tax to be levied for the next ensuing fiscal year for each parcel of real property within the District, in the manner and as provided in the Resolution of Formation.

2. Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall the Special Tax be levied on any parcel within the District in excess of the maximum Special Tax specified in the Resolution of Formation.

3. All of the collections of the Special Tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of the costs of the Services, the payment of the costs of the Town in administering the District, and the costs of collecting and administering the Special Tax.

4. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Town Council may provide for other appropriate methods of collection by resolution(s) of the Town Council. The Finance Director of the Town is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Mono in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Mono for fiscal year 2022-23 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the Town.

5. If for any reason any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the District by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels within the District shall not be affected.

6. The Mayor shall sign this Ordinance and the Town Clerk shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation for the Town.

7. If any section, sub-section, subdivision, paragraph, clause or phrase in this Ordinance, or any part thereof, is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections or portions of this Ordinance or any part thereof. The Town Council hereby declares that it would have passed each section, sub-section, subdivision, paragraph, sentence, clause, or phrase of this Ordinance, irrespective of the fact that any one or more sections, sub-sections, subdivisions, paragraphs, sentences, clauses or phrases may be declared invalid or unconstitutional.

8. This Ordinance shall become effective thirty (30) days following adoption.

INTRODUCED and first read on the 5th day of April 2023; and PASSED AND ADOPTED this 19th day of April 2023.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk