

2018-2023



MAMMOTH LAKES TOURISM BUSINESS IMPROVEMENT DISTRICT MANAGEMENT DISTRICT PLAN

*Prepared pursuant to the Property and Business Improvement District Law of
1994, Streets and Highways Code section 36600 et seq.*

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April 16, 2018 March
28, 2023

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I. OVERVIEW

Developed by Mammoth Lakes Tourism (MLT), the Mammoth Lakes Tourism Business Improvement District (MLTBID) is an assessment district proposed to provide specific benefits to payors, by funding marketing and sales promotion efforts for assessed businesses. The MLTBID was formed in 2013 by Mammoth Lakes Town Council for a five (5) year term ending August 31, 2018; tourism businesses now wish to renew it for an additional five (5) years.

Location: The renewed MLTBID includes all tourism businesses located within the boundaries of the Town of Mammoth Lakes, as shown on the map in Section IV. As used herein, the term “tourism business(es)” includes all tourism businesses: lodging businesses, restaurants, retail businesses, and ski resorts.

Services: The MLTBID is designed to provide specific benefits directly to payors by increasing tourism and commerce at assessed businesses. Sales, marketing, media relations and communications programs, and air service subsidy marketing programs will increase tourism and market payors as tourist, meeting and event destinations, thereby increasing tourism and commerce at assessed businesses.

Budget: The total MLTBID annual budget for the initial year of its five (5) year operation is anticipated to be approximately \$4,500,000. This budget is expected to fluctuate as visitation does, but is not expected to significantly change over the MLTBID’s term.

Rates: Based on the benefits received, the assessment rate will be tiered as indicated in the table below. The assessment is levied upon and is a direct obligation of the assessed tourism business. However, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. Further detail on benefits can be found in Section V. Retail and restaurant businesses are divided into three tiers. All Restaurant and Retail businesses are assessed at the Tier 1 rate, unless and until an appeal is submitted and approved to be classified as Tier 2 or Tier 3.

- Tier 1 businesses are those which have at least \$150,000 in annual gross revenue and receive at least half of that annual gross revenue from visitors;
- Tier 2 businesses are those which have between \$50,000 to \$149,999 in annual gross revenue, or which exceed \$150,000 in annual gross revenue but do not receive at least half of that annual gross revenue from visitors; and
- Tier 3 businesses are those which have \$49,999 or less in annual gross revenue.

Businesses situated within other businesses, such as restaurants located within a hotel or ski resort, will be assessed at the rate for that business type and not at the rate of the other business they are situated in. Certain revenues and businesses will not be assessed as described in Section V.

Business Type	Annual Assessment Rate
Lodging	1% of annual gross revenue
Ski Resorts	2% of daily and multi-day lift tickets for winter and summer activities, and ski school annual gross revenue

Retail – Tier 1	1.5% of annual gross revenue, including equipment and vehicle rentals
Retail – Tier 2*	\$500 per year
Retail – Tier 3*	\$50 per year
Restaurant – Tier 1	1.5% of annual gross revenue
Restaurant – Tier 2*	\$500 per year
Restaurant – Tier 3*	\$50 per year

*Only applicable upon submission and approval of an Appeal

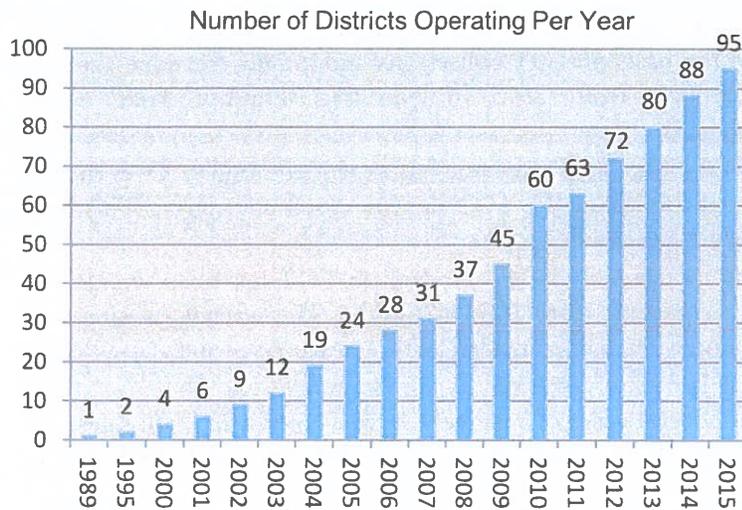
Collection: The Town of Mammoth Lakes will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from those tourism businesses that are assessed a percentage rate; and collecting the assessment on an annual basis in conjunction with renewal of business licenses or the appeal decision from those tourism businesses that are assessed a fixed amount. The Town of Mammoth Lakes shall take all reasonable efforts to collect the assessments from each tourism business.

Duration: The renewed MLTBID will have a five (5) year life, beginning September 1, 2018 through August 31, 2023. Once per year, beginning on the anniversary of district renewal, there is a 30-day period in which owners paying fifty percent (50%) or more of the assessment may protest and initiate a Town Council hearing on district termination.

Management: Mammoth Lakes Tourism will continue to serve as the MLTBID’s Owners’ Association. The Owners’ Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Town Council.

II. BACKGROUND

TBIDs are an evolution of the traditional Business Improvement District. The first TBID was formed in West Hollywood, California in 1989. Since then, over ninety California destinations have followed suit. In recent years, other states have begun adopting the California model – Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TBID laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TBID. And, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TBIDs without a state law.



California's TBIDs collectively raise over \$225 million for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Mammoth Lakes tourism businesses continue to invest in stable, tourism business-specific marketing programs.

TBIDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TBIDs allow tourism business owners to

organize their efforts to increase visitation and commerce at assessed tourism businesses. Tourism business owners within the TBID pay an assessment and those funds are used to provide services that increase visitation and commerce at assessed tourism businesses.

In California, TBIDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TBIDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TBIDs:

- TBID funds cannot be diverted to general government programs;
- TBID funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are ***designed, created and governed by those who will pay*** the assessment; and
- They provide a stable, long-term funding source for tourism promotion.

III. ACCOMPLISHMENTS

The “Mammoth Lakes Tourism Business Improvement District Budget Analysis and Recommendations” report prepared by Tourism Economics in the fall of 2016 quantified performance metrics in the MLTBID. The full report is attached as Appendix 4. Key findings include:

- MLTBID funding has extended the capacity of Mammoth Lakes Tourism. Total marketing funding available to promote Mammoth Lakes has increased from just over \$2 million in 2012/13 to more than \$6 million in each of the past three years. Along with this increased funding has come added efficiencies. This is a product of incremental funding from MLTBID revenue going exclusively to marketing, sales, and interactive media;
- Competitiveness has been restored. Since the 2009/10 fiscal year, Mammoth Lakes has consistently lost market share on the basis of TOT collections and lodging revenue across a competitive set of regional destinations. In the 2015/16 fiscal year, Mammoth Lakes wiped out four years of market share declines;
- Hotel Sales and Transient Occupancy Tax (TOT) revenue has expanded rapidly. Over the last two years, since the introduction of the MLTBID, TOT has increased over 50%. This is an indicator that hotel sales have greatly increased;
- MLTBID investments are driving increases in TOT. Growth in TOT has been uneven for most of the past decade, with no growth from 2006 to 2013. The advent of increased MLTBID-funded marketing expenditures has coincided with a wave of growth, now in its third year;
- Retail sales are expanding. After several years of relatively slower growth in retail sales, the recent boost to sustained marketing efforts are likely drawing in more spending and helping to drive growth. Retail sales jumped 21.3% in FY2016, compare with 13.3% for the state overall;
- International markets are expanding. A boosted international presence by Mammoth Lakes Tourism is drawing more visitors from key markets such as the U.K., Australia, and China;
- ROI of MLTBID-funded promotions. Campaigns are successfully building awareness of Mammoth Lakes. In 2015/16, 44% of travelers in key visitor marketing were aware of MLT’s campaigns. 3.2% of households in key Mammoth Lakes visitor markets who were aware of Mammoth Lakes Tourism advertising actually visited. This compares with just 1% among households that were unaware of the campaign – representing a 2.2 percentage point lift. Significant impacts are evident for the 2015/16 campaigns as well. Those households that were aware of Mammoth Lakes Tourism advertising were much more likely to visit Mammoth Lakes after each campaign;
- Earned media. By developing stories and content for the media, Mammoth Lakes Tourism is generating exposure well beyond its paid campaigns. The number of stories placed through direct Mammoth Lakes Tourism activities has nearly doubled over four years, reaching 137 media placements in the 2015/16 fiscal year. The number of impressions generated by these stories has increased more than seven-fold over this same period of time; and
- Other measures of Mammoth Lakes Tourism effectiveness. The Mammoth Lakes Welcome Center has experienced 14% growth in visitors in 2015/16. Social media has experienced large increases over a short period of time, including a nearly 300% increase of Instagram followers, a 111% increase in Twitter impressions, and a 227% increase in Facebook reach.

IV. BOUNDARY

The MLTBID will include all tourism businesses, existing and in the future, within the boundaries of the Town of Mammoth Lakes. As used herein, the term “tourism business(es)” includes all lodging businesses, restaurants, retail businesses, and ski resorts.

“Lodging business” means: any place, space or structure, or portion of any place, space or structure, which is or may be occupied, or intended or designed for occupancy by transients for purposes of sleeping, lodging or similar use in conformance with the Town of Mammoth Lakes’ zoning regulations, and shall include, but not be limited to the following: hotel, hotel-motel, lodge, inn, dude ranch, apartment, apartment unit, condominium, condominium unit, triplex, duplex, single-family residence, vacation rental, any space rented through a home-sharing service, cooperative, mobile home, dormitory, roominghouse, camping site, space where camping or remaining overnight is permitted at a campground, recreational vehicle park, or other similar structure, facility or space. “Lodging business” shall not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, rest home, owner-occupied time share estate, owner-occupied time share use, home for aged people, foster home or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are detained or housed under legal restraint; housing owned or controlled by any educational institution and used exclusively by students and employees of such educational institutions, and officially recognized or approved by it; any housing operated or used exclusively for religious, charitable or educational purposes by an organization having qualified for exemption from property taxes under the laws of the state of California; any housing owned by a governmental agency and used to house its employees or for governmental purposes; any camp as defined in the Labor Code or other housing furnished by any employer exclusively for housing that employer’s employees.

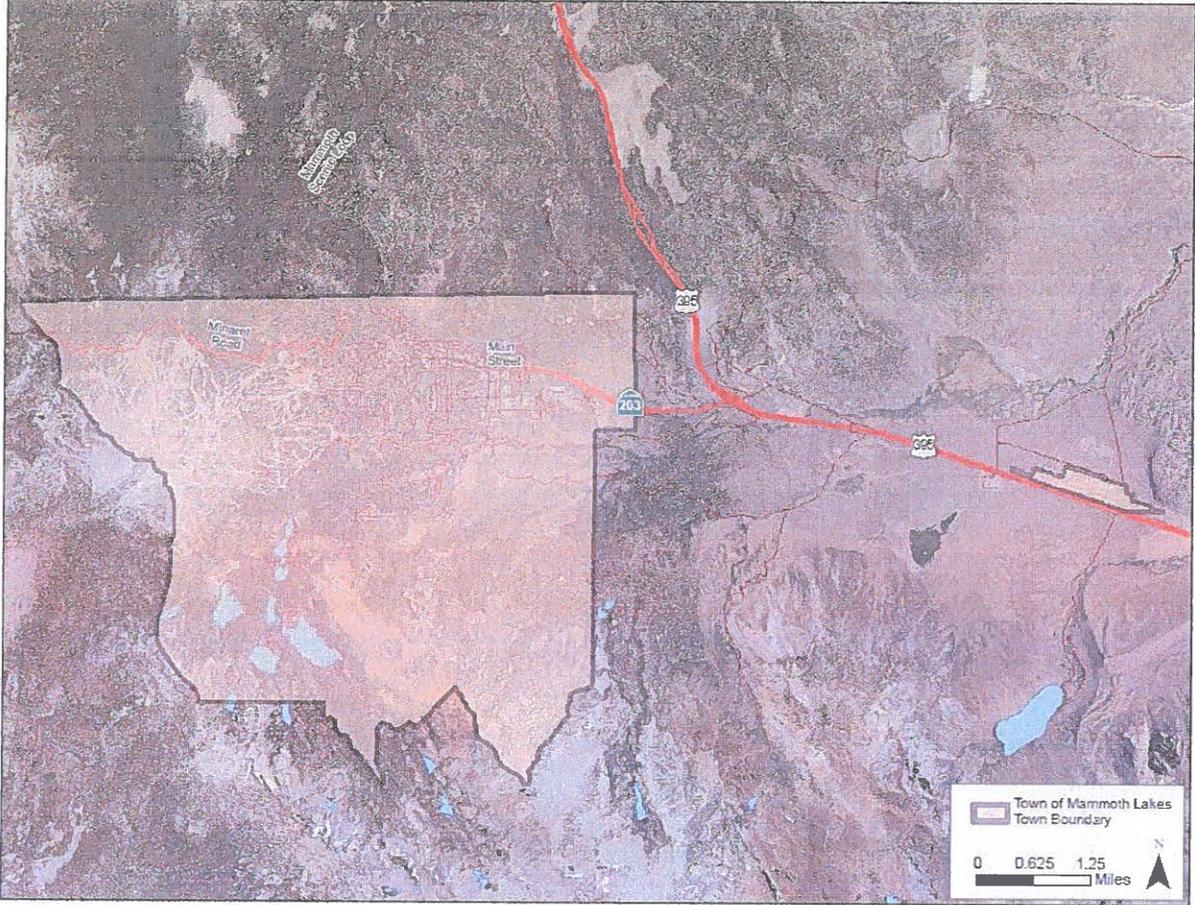
“Restaurant” means: a retail business selling ready-to-eat food and/or beverages (including alcoholic beverages) for on- or off-premise consumption. “Restaurant” includes eating establishments where customers are served from a walk-up ordering counter for either on- or off-premise consumption (“counter service”); and establishments where customers are served food at their tables for on-premises consumption (“table service”), that may also provide food for take-out. “Restaurant” includes micro-breweries where the sale and consumption of alcoholic beverages are subordinate to on-site food service and catering businesses or bakeries that have a storefront retail component.

“Retail business” means: any commercial establishment and/or vendor that is located within or doing business within the geographical limits of the Town of Mammoth Lakes and either (1) sells perishable or nonperishable goods including, but not limited to, clothing, food, recreational substances, and personal items directly to the customer that may be used on or off the retail business premises; or (2) rents goods, such as vehicles and equipment, directly to customers. “Retail business” does not include a restaurant, take-out food establishment, or any other business that receives ninety percent (90%) or more of its revenue from the sale of prepared food to be eaten on or off its premises.

“Ski resort” means: a facility that charges patrons for daily or multi-day access to facilities for skiing and snowboarding in the winter season and bike tours and other recreational activities that require a lift ticket in the summer season.

The boundary, as shown in the map on the following page, currently includes 931 tourism businesses. A complete listing of tourism businesses, current as of November 2016 within the renewed MLTBID

can be found in Appendix 2. Any lodging business, restaurant, retail business, or ski resort that begins doing business within the MLTBID after renewal will be subject to assessment in accordance with this Plan.



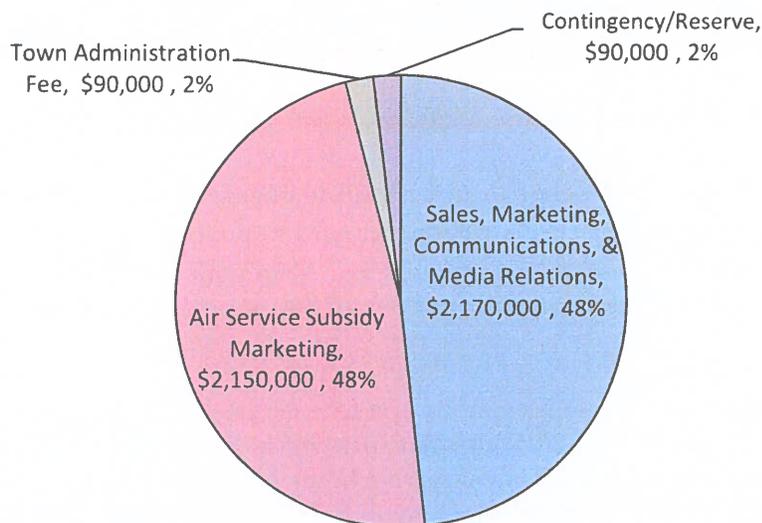
V. BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors, that are not provided to those not charged, and which do not exceed the reasonable cost to the Town of conferring the benefits or granting the privileges. The privileges and services provided with the MLTBID funds are sales, marketing, media relations and communications programs, and air service subsidy marketing programs available only to assessed businesses.

A service plan budget has been developed to deliver services that benefit the assessed businesses. A detailed annual budget will be developed by the MLT staff and approved by the MLT Board of Directors. The table below illustrates the initial proposed annual budget allocations. The total estimated initial budget is \$4,500,000.

Initial Estimated Annual Budget - \$4,500,000



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the Town and the MLT board shall have the authority to adjust budget allocations between the categories by no more than twenty percent (20%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the MLTBID, any and all assessment funds may be used for the costs of defending the MLTBID.

Each budget category includes all costs related to providing that service, in accordance with Generally Accepted Accounting Procedures (GAAP). For example, the sales and marketing budget may include the cost of staff time dedicated to overseeing and implementing the sales and marketing program. Staff time dedicated purely to administrative tasks will be paid for with non-assessment funds, such as Measure A funds. The costs of an individual staff member may be allocated to multiple budget categories, as appropriate in accordance with GAAP. The staffing levels necessary to provide the services below will be determined by the MLT on an as-needed basis.

Sales, Marketing, Communications and Media relations

A sales and marketing program will promote assessed businesses as tourist, meeting, and event destinations. The sales and marketing program will have a central theme of promoting Mammoth Lakes as a desirable place for overnight visits. The program will have the goal of increasing visitation and commerce at assessed businesses year round, with specific focus during need times, and may include the following activities:

- Internet marketing efforts to increase awareness and optimize internet presence to drive tourism and commerce at assessed businesses;
- Print ads in magazines and newspapers, television ads, and radio ads targeted at potential visitors to drive tourism and commerce at assessed businesses;
- Attendance of trade shows to promote assessed businesses;
- Development of tourism-related infrastructure designed to increase visitation and create or enhance a visitor experience that will encourage repeat visits to assessed businesses;
- Media relations and communications to drive tourism and commerce at assessed businesses;
- Sales blitzes to promote assessed businesses;
- Familiarization tours of assessed businesses;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps featuring assessed businesses;
- Attendance of professional industry conferences and affiliation events to promote assessed businesses;
- Lead generation activities designed to attract tourists and group events to assessed businesses;
- Development and maintenance of a website designed to promote assessed businesses; and
- Education of tourism business management and Mammoth Lakes Tourism on marketing strategies best suited to meet the needs of assessed businesses in Mammoth Lakes.

Air Service Subsidy Marketing

The majority of passengers arriving in Mammoth Lakes via air are visitors; studies have shown that only seventeen to twenty percent (17-20%) of airline passengers are locals. Further detail on airline passengers is attached as Appendix 4. Tourist serving businesses depend on customers arriving via air, especially given the remote location of Mammoth Lakes when compared to the Southern California market which provides the bulk of its visitors. Air service subsidy marketing activities and improvements will be designed to increase the number of visitors arriving via air and patronizing assessed businesses. All advertising related to increased air service shall include only assessed businesses and mechanisms will be continued to refer those who respond to these advertising messages to assessed businesses. Funds may only be used to subsidize air service to Mammoth Lakes which increases access to assessed businesses. Services may also include development of air service and airport infrastructure which increase or improve visitor access to the assessed businesses in Mammoth Lakes.

To ensure the assessment funds dedicated to air services are providing a specific benefit to assessed businesses, they will be subject to the following restrictions. The MLTBID will not be the sole source of air service subsidies and efforts to develop air service and airport infrastructure; additional subsidies will be provided from various sources, including but not limited to Measure A funds, which will provide at least twenty percent (20%) of the cost of such efforts to account for local passengers.

Town Administration Fee

The Town of Mammoth Lakes shall retain two percent (2%) of the amount of assessment collected to cover its costs of collection, administration, and costs incurred in pursuing payment of delinquent assessments. Accounting of the two percent (2%) Town administration fee shall be included in the monthly reporting to MLT.

Contingency/Reserve

The budget includes a contingency line item to account for uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration or renewal costs at the discretion of the MLT Board. At the discretion of the MLT Board, contingency funds may also be used to pay sales tax expenditures, penalties and interest associated with taxes on the MLTBID assessment. Assessed businesses must be in compliance with the California Department of Tax and Fee Administration (CDTFA) and must be considered to be in good standing with the Town of Mammoth Lakes. "Good standing" as used herein means that assessed businesses must have and maintain an active business license in the Town of Mammoth Lakes and must not be considered delinquent in MLTBID remittances. Policies relating to contributions to tax expenditures as well as the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the MLT Board. Contingency/reserve funds may be spent on District programs or administrative and renewal costs in such proportions as determined by the MLT Board. The reserve fund may be used for the costs of renewing the District.

B. Annual Budget

The total five (5) year improvement and service plan budget is projected at approximately \$4,500,000 annually, or \$22,500,000 through 2023. This amount may fluctuate as sales and revenue increase at assessed businesses, but is not expected to change significantly over the term. In the final year of operation, the budget may fluctuate as a result of Tier 1 Retail/Restaurant businesses retaining a portion of their assessment remittances to pay for sales tax expenditures, as authorized in this Plan.

C. California Constitutional Compliance

The MLTBID assessment is not a property-based assessment subject to the requirements of Proposition 218. The Court has found, "Proposition 218 limited the term 'assessments' to levies on real property."¹ Rather, the MLTBID assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the MLTBID, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the Town of conferring the benefits or providing the services.

1. Specific Benefit

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege."² The services in this Plan are designed to provide targeted benefits directly to assessed tourism businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific tourism businesses within the District. The activities described in this Plan are specifically targeted to increase commerce for assessed tourism

¹ *Jarvis v. the City of San Diego* 72 Cal App. 4th 230

² Cal. Const. art XIII C § 1(e)(1)

businesses within the boundaries of the District, and are narrowly tailored. MLTBID funds will be used exclusively to provide the specific benefit of increased commerce directly to the assessees. Assessment funds shall not be used to feature non-assessed tourism businesses in MLTBID programs, or to directly generate sales for non-assessed businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses.

The assessment imposed by this District is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in commerce. The specific benefit of an increase in commerce for assessed tourism businesses will be provided only to tourism businesses paying the district assessment, with marketing, sales, media relations, and communications programs promoting tourism businesses paying the district assessment. The marketing, sales, media relations, and communications programs will be designed to increase commerce at each assessed tourism businesses. Because they are necessary to provide the marketing, sales, media relations, and communications programs that specifically benefit the assessed tourism businesses, the contingency/renewal services also provide the specific benefit of increased commerce to the assessed tourism businesses.

Although the District, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."³

2. Specific Government Service

The assessment may also be utilized to provide, "a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."⁴ The legislature has recognized that marketing and promotions services like those to be provided by the MLTBID are government services within the meaning of Proposition 26⁵. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."⁶

3. Reasonable Cost

District services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by MLT, and reports submitted on an annual basis to the Town. Only assessed tourism businesses will be featured in marketing materials, receive sales leads generated from district-funded activities, be featured in advertising campaigns, and benefit from other district-funded services. Non-assessed tourism businesses will not receive these, nor any other, district-funded services and benefits.

The District-funded programs are all targeted directly at and feature only assessed businesses. It is, however, possible that there will be a spill over benefit to non-assessed businesses. If non-assessed tourism businesses receive incremental commerce, that portion of the promotion or program

³ Government Code § 53758(a)

⁴ Cal. Const. art XIII C § 1(e)(2)

⁵ Government Code § 53758(b)

⁶ Government Code § 53758(b)

generating that commerce shall be paid with non-District funds. MLTBID funds shall only be spent to benefit the assessed businesses, and shall not be spent on that portion of any program which directly generates additional commerce for non-assessed businesses.

D. Assessment

A business which engages in multiple activities will be assessed at the applicable rate for each activity as described below. For instance, if a business engages in retail and internet sales, it will pay the assessment on its retail activities only; or if a business engages in lodging and lift tickets, it will pay a one percent assessment on lodging revenue and a two percent assessment on lift ticket revenue.

1. Lodging Businesses

The annual assessment rate for lodging businesses is one percent (1%) of gross short-term (stays less than 31 days) room rental revenue. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days, nor on government employees on government business.

The Term “gross room rental revenue” as used herein means the charge for occupancy of any space in any lodging business and for all charges rendered in connection therewith, including but not limited to cleaning fees or resort fees, in the form of money, goods, services, or similar payment, including, but not limited to, all receipts, cash, credits, goods, property and services of any kind or nature, without any deduction whatsoever, provided that bona fide charges for food and beverages actually consumed shall not be considered gross room rental revenue. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes; nor shall the assessment be considered part of rent for tax purposes. Any other charges required to be paid for occupancy in a lodging business shall be considered gross room rental revenue.

2. Ski Resorts

In addition to assessments for any lodging, restaurant and retail businesses located on their premises, ski resorts shall be assessed for daily and multi-day lift tickets for winter and summer activities, and ski school revenue. The annual assessment for ski resorts is two percent (2%) of gross daily and multi-day lift tickets for winter and summer activities, and ski school revenues. Daily and multi-day lift tickets for winter and summer activities that are valid at multiple ski resorts will be assessed for that portion of the sales price that is attributable to the ski resort(s) within the MLTBID boundary.

Lift Tickets: Daily and multi-day lift tickets used at the resorts for winter and summer related activities within the MLTBID boundary shall be assessed by the MLTBID.

Third Party Consigners: In any instance where a ski resort consigns lift tickets to third party partners (such as lodging businesses) with the intent that those partners will resell those lift tickets within the MLTBID boundary, the ski resort shall be assessed for the total consigned priced from the third party partner based on the negotiated price of the consigned lift ticket.

Bundled Products: All ski school lessons/packages that are sold and occur within the MLTBID boundary shall be assessed by the MLTBID. For bundled ski resort/lodging products, the ski resort and lodging portions of the bundle will be proportionally assessed their respective MLTBID assessment rates.

The terms “gross lift ticket sales” and “gross ski school revenues” as used herein mean the amount of the consideration charged or chargeable to the patron for a ski resort lift ticket, or ski school, valued in money whether received in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross lift ticket sales and ski school revenues shall not include any federal, state, or local taxes collected.

3. Restaurants and Retail Businesses – Tier 1

Tier 1 restaurants and retail businesses are those which have in excess of \$150,000 in annual gross revenue and receive at least half of that gross revenue from visitors. The annual assessment rate for Tier 1 restaurants and retail businesses is one and one-half percent (1.5%) of gross sales, including equipment and vehicle rentals at retail establishments. Retail business assessments will not be collected on non-taxable food items for human consumption.

The term “gross revenue” as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

Tier 1 restaurant and retail businesses shall only remit 1.38% of the 1.5% assessment to the Town of Mammoth Lakes; the remaining 0.12% shall be reserved by the business in order to pay sales tax on the MLTBID assessment. Policies relating to tax expenditures shall be set by the MLT Board.

4. Restaurants and Retail Businesses – Tier 2

Tier 2 restaurants and retail businesses are those which have between \$50,000 to \$150,000 in annual gross revenue or do not receive at least fifty percent (50%) of their annual gross revenue from visitors. The annual assessment rate for Tier 2 restaurants and retail businesses is \$500 per year. Any restaurant or retail business owner who believes their business should be categorized as a Tier 2 business must request a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

The term “gross revenue” as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

5. Restaurants and Retail Businesses – Tier 3

Tier 3 restaurants and retail businesses are those which have \$49,999 or less in annual gross revenue. The annual assessment rate for Tier 3 restaurants and retail businesses is \$50 per year. Any restaurant or retail business owner who believes their business should be categorized as a Tier 3 business must request a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

The term “gross revenue” as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

6. Non-Tourist Businesses

Lodging businesses, ski resorts, retail businesses and restaurants which can conclusively demonstrate that they do not receive any revenue from visitors, and therefore do not receive a specific benefit from the MLTBID activities, may be exempted from the assessment by requesting a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

7. Nonprofit Organizations

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because nonprofit organizations do not have a commercial component, they will not specifically benefit from MLTBID activities and will not be assessed. Any entity which believes they should be categorized as a nonprofit organization must request a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

8. Internet Sales Businesses

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because internet sales businesses, or the internet portion of a business that is otherwise assessed, do not consummate sales from in person customers (tourists), they will not specifically benefit from MLTBID activities that are designed to increase physical customers in Mammoth Lakes and will not be assessed. Any business owner who believes their business should be categorized as an internet sales business must request a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

9. Wholesale Businesses

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because wholesale businesses, or the wholesale portion of a business that is otherwise assessed, do not consummate sales from in person customers (tourists), they will not specifically benefit from MLTBID activities that are designed to increase physical customers in Mammoth Lakes and will not be assessed. Any business owner who believes their business should be categorized as a wholesale business must request a hearing with the MLT appeals committee as outlined in paragraph E(3) below.

10. Disclosure

The assessment is levied upon and is a direct obligation of the assessed tourism business. However, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. The assessment shall be disclosed as the “MLTBID Assessment.” The assessment is imposed solely upon, and is the sole obligation of the assessed tourism business even if it is passed on to patrons. The assessment shall not be considered revenue ~~for any purposes~~, including calculation of transient occupancy taxes. The California Department of Tax and Fee Administration (CDTFA) issued a written opinion that state sales tax applies to the revenue generated from Tourism Business Improvement District (TBID) assessments on items where state sales tax is levied. In light of

CDTFA's opinion, businesses that pay both state sales tax and TBID assessments on sales are advised to begin collecting sales tax on the assessment revenue.

Bonds shall not be issued.

E. Penalties and Interest

Assessed businesses which are delinquent in paying the assessment shall be responsible for paying:

1. Original Delinquency

Any business which fails to pay any assessment due within the time required shall pay, in addition to the assessment and any such interest the assessment may accrue, an original delinquency penalty of ten dollars (\$10.00) or fifteen percent (15%) of the amount of the assessment, whichever dollar amount is greater, provided, however, that any business which has not been late in paying any assessment within the preceding three calendar years shall, upon application of the business to the Town within fifteen (15) days after the date the assessment first became due, pay an original delinquency penalty of ten dollars (\$10.00) or a total of one percent (1%) per day of the amount of assessment due for each day the assessment is delinquent, whichever dollar amount is greater. Every penalty imposed and such interest that accrues, shall become part of the assessment required to be paid. Interest shall accrue on all delinquent assessments until paid.

2. Continued Delinquency

Any business which fails to pay any delinquent assessment, penalty, or interest on or after the next business day of the following assessment due date, shall pay an additional delinquency penalty, over above that provided for in the subsection 1 above, of ten dollars (\$10.00) or fifteen percent (15%) of the amount of the assessment, penalties and interest due, whichever is greater.

If the assessment, penalties and interest are not paid within two (2) full remittance periods from the date on which the assessment became delinquent, the Town shall give notice to the business of its intention to initiate a collection action. Written notice shall be deemed given when a copy of the same is enclosed in a sealed envelope with postage thereon fully prepaid and certified in the United States mail and addressed to that address given by the business to the Town. The collection action may be initiated upon lapse of the fifteen (15) days period provided in the notice if all assessments, penalties, and interest are not paid in full within the fifteen (15) day period.

3. Interest

In addition to the penalties imposed, any business who fails to pay any assessment shall pay interest at the rate of one and one-half percent (1.5%) per month or fraction thereof on the amount of the assessment, inclusive of penalties, from the date on which the assessment first became delinquent, until paid.

4. Appeal to Mammoth Lakes Tourism

Any business that wishes to contest its Tier classification may appeal its classification to the MLT Appeals Committee. The MLT Appeals Committee is an ad hoc committee of the MLT Board. Details on the appeals process are provided in Appendix 3.

F. Time and Manner for Collecting Assessments

The MLTBID assessment will be implemented beginning September 1, 2018 and will continue for five (5) years through August 31, 2023. The Town of Mammoth Lakes will be responsible for collecting the assessment (including any delinquencies, penalties and interest) from each tourism business. The assessment will be collected on a monthly basis from those businesses that are assessed a percentage rate; and collected on an annual basis from those businesses that are assessed a fixed amount. The Town shall take all reasonable efforts to collect the assessments from each tourism business. The Town shall forward the assessments, less the two percent (2%) Town Administration Fee, collected to MLT. The Town of Mammoth Lakes will remit payment of MLTBID assessments collected to MLT within thirty (30) days of the close of the collection period as shown on the schedule below. If the deadline for payment of assessments (20th day of the month) is on a weekend or holiday, the deadline will be the next available business day.

Action	Timing	Example
Collection Period	Month 1	January 1-31
Month 1 Assessments Due to Town of Mammoth Lakes	No Later Than Day 20, Month 2	February 20
Assessments Due Considered Delinquent and Subject to Penalties and Interest	Day 21, Month 2	February 21
Town of Mammoth Lakes Remits Collected Assessments to MLT	30 Days After Close of Collection Period	March 2

VI. GOVERNANCE

A. Owners' Association

The Town Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the MLTBID as defined in Streets and Highways Code §36612. The Town Council has determined that Mammoth Lakes Tourism will continue to serve as the Owners' Association for the MLTBID.

The Mammoth Lakes Tourism board of directors will continue to represent the various assessed businesses. The board will include, at a minimum, the following directors:

- 1 director selected by the Town Council
- 1 director representing Mammoth Mountain Ski Area
- 1 director representing the Mammoth Lakes Chamber of Commerce
- 2 directors representing assessed lodging businesses
- 1 director representing an assessed retail business
- 1 director representing an assessed restaurant business
- 2 directors at-large with an interest in tourism

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the MLT board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. MLT is also subject to the record keeping and disclosure requirements of the California Public Records Act. Accordingly, the MLT Board shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

C. Annual Report

MLT shall present an annual report at the end of each year of operation to the Town Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2018 SUPPLEMENT ***
(ALL 2017 LEGISLATION)

STREETS AND HIGHWAYS CODE DIVISION 18. PARKING PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

(a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.

(d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.

(e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:

(1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.

(2) Job creation.

(3) Business attraction.

(4) Business retention.

(5) Economic growth.

(6) New investments.

(f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.

(g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.

(h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

(1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the

incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. "Activities"

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. "Business"

"Business" means all types of businesses and includes financial institutions and professions.

36608. “City”

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. “City council”

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

36610. “Improvement”

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1 of the Government Code), for all records relating to activities of the district.

36614. “Property”

“Property” means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit”

“Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3. Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
- (1) A map showing the boundaries of the district.
 - (2) Information specifying where the complete management district plan can be obtained.
 - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
 - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.
- (e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial

year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k) (1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.

(m) In a property-based district, the total amount of general benefits, if any.

(n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(o) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36626. Resolution establishing district

If the city council, following the public hearing, desires to establish the proposed property and business improvement district, and the city council has not made changes pursuant to Section 36624, or has made changes that do not substantially change the proposed assessment, the city council shall adopt a resolution establishing the district. The resolution shall contain all of the information specified in Section 36625.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625 or Section 36626, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.

(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify

businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.

(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in any action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36626. Any appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

CHAPTER 3.5. Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915

may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.

(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.

(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.

(2) The improvements, maintenance, and activities to be provided for that fiscal year.

(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.

(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.

(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.

(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.

(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed

district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assesseses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES

Business Name	Mailing Address	City, State, Zip	Type
1111 Forest Trail #1509	2831 Jason Ct	Thousand Oaks, CA 91362	Lodging
14 la Vista Blanc Condominium #14	224 Owens Dr	Anaheim, CA 92808	Lodging
165 Old Mammoth Rd Unit # 87	2523 Beryl st	San Diego, CA 92109	Lodging
1849 #103 / Doug Ecklund	117 Arezzo Ct	Palm Desert, CA 92211	Lodging
1849 #104/Timothy Willis	5104 Schulmeyer	Yreka, CA 96097	Lodging
1849 Condo #632/P.Taherpour, M.D.	124 N Vignes Street	Los Angeles, CA 90012	Lodging
1849 Management Corporation	P O Box 835	Mammoth Lakes, CA 93546	Lodging
1917 Old Mammoth Rd Apartments	P.O. Box 7776	Mammoth Lakes, CA 93546	Lodging
273 Rainbow Lane #10	2388 Kenilworth Ave	Los Angeles, CA 90039-3042	Lodging
766 Fairway Circle # 766	P.O. Box 223390	Princeville, HI 96722	Lodging
865 Links Way	38 Nighthawk	Irvine, CA 92604	Lodging
87 Evergreen	P O Box 8142	Mammoth Lakes, CA 93546	Lodging
95 Sanctuary Snowcreek	1227 2nd st	Manhattan Beach, CA 90266	Lodging
964 Fairway Circle/Daniel Pantucci	5439 Whitefox Drive	Rancho Palos Verdes, CA 90275	Lodging
A & J Properties	P O Box 2214	Mammoth Lakes, CA 93546	Lodging
A Mammoth Undertaking	1752 N Serrano Ave. #104	Los Angeles, CA 90027	Lodging
Aaron Ross	309 Calle Pueblo	San Clemente, CA 92672	Lodging
ACQ Enterprises	2854 Rancho Rio Chico	Carlsbad, CA 92009	Lodging
Adelbert Carlen	2158 Venice Dr.	South Lake Tahoe, CA 96150	Lodging
Adventure In Camping, Mammoth, Inc	P O Box 1809	Rocklin, CA 95677	Lodging
Adventure Rental	1672 Campbell Road	Covington, GA 30014	Lodging
A-Frame Fine Wines & Spirits	POB 3327	Mammoth Lakes, CA 93546	Retail
AFrame JK	2873 South Corning St	Los Angeles, CA 90034	Lodging
Aitken Rental	27906 Goldenridge Ln.	San Juan Capistro, CA 92675	Lodging
Alan & Kerstin Litvak - Chamonix	11076 Vare CT	Moorpark, CA 93021	Lodging
Alejandra Mabry	6882 Presidente Dr	Huntington Beach, CA 92648	Lodging
Aleksandr Krol	8740 White Oak Ave	Sherwood Forrest, CA 91325	Lodging

Alice Baum	3204 Camino Calandria	Thousand Oaks, CA 91360	Lodging
Alpenhof Lodge	P O Box 1157	Mammoth Lakes, CA 93546	Lodging
Alpine Paint Of Mammoth	P O Box 7522	Mammoth Lakes, CA 93546	Retail
Alpine Sports Outfitters	P.O. Box 2247	Mammoth Lakes, CA 93546	Retail
AM Retail Group, Inc	Attn Tax Dept 4314	Brooklyn Park, MN 55428	Retail
Amsbry Consulting LLC	1006 N Oakland Ave.	Pasadena, CA 91104	Lodging
Anchor Capital, Inc	P O Box 3788	Mammoth Lakes, CA 93546	Lodging
Andrea Schotz	P.O. Box 321	Mammoth Lakes, CA 93546	Lodging
Another T-Shirt Shop	P O Box 8887	Mammoth Lakes, CA 93546	Retail
Anthony Robusto	1325 Del Mar	Laguna Beach, California 92651	Lodging
Anthony Vuoso	3648 Vigilance Dr.	Rancho Palos Verdes, CA 90275	Lodging
Anything Goes Fine Catering	P.O. Box 1492	Mammoth Lakes, CA 93546	Restaurant
Armen Norhadian	100 W Broadway #950	Glendale, CA 91210	Lodging
Arrowhead #6 / Schreiber	2325 Cinton Ave #123	Calexico, CA 92231	Lodging
Aspen Creek #126 / Imoto	650 Sidney	Pasadena, CA 91107	Lodging
Aspen Creek #24/Gail & Richard Moore	1435 N Foothill Road	Ojai, CA 93023	Lodging
Audio Republic (Retail)	142 Winddrift Circle	Crowley Lake, CA 93546	Retail
Austria Hof Slopeside Rental Services	P O Box 607	Mammoth Lakes, CA 93546	Lodging
Badmand Holdings LLC	P.O. Box 6255	Pahrump, NV 89041	Lodging
Baker Charles B & Darlyn L	4112 Cabernet Drive	Bakersfield, CA 93306	Lodging
Barnes Apartments	309 Indian Trail	Mountainside, NJ 7092	Lodging
Baron Resort Properties	2125 Sacramento St	Bakersfield, CA 93305	Lodging
Base Camp Cafe, Llc	P.O. Box 7887	Mammoth Lakes, CA 93546	Retail
Bates Family Rental	27353 Red Ironbark Dr.	Valley Center, CA 92082	Lodging
Bear Creek Pizza Den Flight Inc	P.O. Box 2249	Mammoth Lakes, CA 93546	Restaurant
Bear Cub Condo	1567 Eden Ct.	San Marcos, CA 92078	Lodging
Bear In Mind Carvings	P.O. Box 8841	Mammoth Lakes, CA 93546	Retail
Ben & Jerry's Scoop Mountain, Inc	#224 - P O Box 100 P M B 346 Rd	Mammoth Lakes, CA 93546	Retail
Bentz Property	P.O. Box 5391	Bakersfield, CA 93388	Lodging
Best Western High Sierra Hotel Jay Bhara	P O Box 390	Mammoth Lakes, CA 93546	Lodging
Bigwood #106 / Stacie Tanner	P.O. Box 1964	Mammoth Lakes, CA 93546	Lodging

Bigwood #108/Jeffrey Barton	223-4th Street	Seal Beach, CA 90740	Lodging
Bigwood #129/Joseph Lodinsky	1854 Upper Scenic drive	Felton, CA 95018	Lodging
Bigwood #69 / Kymberly Cannon Elite Mamm	#B - 1803 Huntington Lane	Redondo Beach, CA 90278	Lodging
Bigwood 10/Sherman Chamonix #6	P.O. Box 69	Mammoth Lakes, CA 93546	Lodging
Bigwood 99 / Howard Gollay	6372 Royal Grove Dr.	Huntington Beach, CA 92648	Lodging
Bigwood Enterprises #19	444 E. 6th ave	Escondido, CA 92025	Lodging
Bill Regan 5808 Minaret Rd #14	#14 - 1508 Via Lazo	Palos Verdes Peninsu, CA 90274	Lodging
Black Doubt Brewing Co. LLC	P.O. Box 3642	Mammoth Lakes, CA 93546	Retail
Black Tie Mammoth Black Tie Ski Rentals	P.O. Box 860	Mammoth Lakes, CA 93546	Retail
Black Velvet Coffee	P.O. Box 7120	Mammoth Lakes, CA 93546	Retail
Bleu	P.O. Box 1528	Mammoth Lakes, CA 93546	Retail
Bob & Bita Klein / Altis #66	27 Boulder View	Irvine, CA 92603	Lodging
Bob & Ellen Farewell / Bridges #108	1601 Grandview	Glendale, CA 91201-1205	Lodging
Booky Joint Them Heavy People, Inc.	P.O. Box 3639	Mammoth Lakes, CA 93546	Retail
Bracken Simmons Condo Rental	29831 Monarch Dr	San Juan Capistrano, CA 92675	Lodging
Brad Kraus / Woodlands #20	2140 Pisani Place	Venice, CA 902914821	Lodging
Bradley Howard Sunshine Villas #67	1819 W Olive Ave	Burbank, CA 91506	Lodging
Bradley O. Chapman	P.O. Box 2051	La Mesa, CA 91943	Lodging
Breakfast Club	P O Box 7556	Mammoth Lakes, CA 93546	Restaurant
Brian Shockley / La Residence #P8	15341 Iron Canyon	Santa Clarita, CA 91387	Lodging
Brian's Bicycles	P O Box 3153	Mammoth Lakes, CA 93546	Retail
Bridges Unit #110 Buxton Family Partners	81632 Vinedo Rd	Trabuco Canyon, CA 92679	Lodging
Bryce Walder	24332 De Leon	Dana Point, CA 92629	Lodging
Buganko Rentals	P O Box 8042	Mammoth Lakes, CA 93546	Lodging
Burgers Restaurant	P.O. Box 1611	Mammoth Lakes, CA 93546	Restaurant
Busy Beez General Store	P O Box 2249	Mammoth Lakes, CA 93546	Retail
Butler Family Trust / Winterset 16	P.O. Box 7000-641	Redondo Beach, CA 90277-8710	Lodging
Caesar Berger	23679 Calabasas Rd #626	Calabasas, CA 91302	Lodging
Cafe 203	P O Box 390	Mammoth Lakes, CA 93546	Restaurant

Caisley & Lloyd / Grayfox #4	P.O. Box 100 - P M B #141	Mammoth Lakes, CA 93546	Lodging
California Craft Brewers Association	P.O. Box 807	Sacramento, CA 95812	Retail
Candace Rieder	P.O. Box 8803	Mammoth Lakes, CA 93546	Lodging
Carl Schulze	4748 S. La Villa Marina M	Marina Del Rey, CA 90292	Lodging
Carl's Junior	Ste A - 119 Mac Iver	Bishop, CA 93514	Restaurant
Carlson Partnership, Llc	9292 Activity Rd.	San Diego, CA 92126	Lodging
Carol Dalton Grand Sierra #1311 & Westin	6 Oak Tree Dr.	Newport Beach, CA 92660	Lodging
Carrie & Garry James	40 Coronado Pointe	Laguna Nigel, CA 92677	Lodging
Carroll Family Trust	21414 Talisman St.	Torrance, CA 90503	Lodging
Casa Mammoth SP, LLC	3212 Broad St.	Newport Beach, CA 92663	Lodging
Casablanca Investments	26650 The Old Horizons 4#165 &	Valencia, CA 91381	Lodging
Casey O'Neill	26650 The Old Road #300	Valencia, CA 91381	Lodging
Caskey Family Trust	P.O. Box 9094	Mammoth Lakes, CA 93546	Lodging
Cee Vue Corp	27182 Hidden Trails Road	Laguna Hills, CA 92653	Lodging
Center St. Shell	3282 Paseo Gallita	San Clemente, CA 92672	Lodging
Central Reservations Of Mammoth	C/O 1274 N Main St	Bishop, CA 93514	Retail
Chair 14 Llc / James Moore Sierra Park V	P O Box 7338	Mammoth Lakes, CA 93546	Lodging
Chamonix #13 / Jonathan Jennings	#229 - 100 E Thousand Oaks Bl	Thousand Oaks, CA 91360	Lodging
Chamonix #26 / Nocero	5937 Armaga Spring Rd. Unit A	Rancho Palos Verdes, CA 90275	Lodging
Chamonix #3 / Nancy Obremski	4941 Calle El Torro	La Verne, CA 91750	Lodging
Chamonix #59	21672 Lanar	Mission Viejo, CA 92692	Lodging
Chamonix #80	3924 6th Ave.	Los Angeles, CA 90008	Lodging
Chamonix #83/Korman Family Trust	427 8th St. Apt. B	Hermosa Beach, CA 90254	Lodging
Chamonix 68	19400 Olivos Drive	Tarzana, CA 91356	Lodging
Chamonix 90	1463 Andalusian Drive	Norco, CA 92860	Lodging
Charles Cockey/Robert Richey	2025 Roadrunner Ave	Thousand Oaks, CA 91320	Lodging
	20411 Regal Circle	Huntington Beach, CA 92646	Lodging
	2331 Cliff Drive	Newport Beach, CA 92663	Lodging

Chateau De Montagne #1 / Lynda & Richard	3644 San Pasqual St	Pasadena, CA 91107	Lodging
Chateau De Montagne #16 / Timothy Angle	800 Rideout Way	Fullerton, CA 92835	Lodging
Chateau De Montagne #3 / Frank Sumi	712 Double Tree Lane	Long Beach, CA 90815	Lodging
Chateau Door 12/Jennings	33501 Sea Bright DR	Dana Point, CA 92624	Lodging
Chateau Sans Nom # 13 / Yu & Chung	869 Holladay Way	Monterey Park, CA 91754	Lodging
Chateau Sans Nom #29	1704 Wendy Way	Manhattan Beach, CA 90266	Lodging
Chateau Sans Nom #4 / Gary Fasola	#2903 - 4240 Lost Hills Rd	Calabasas Hills, CA 91301	Lodging
Chateau Sans Nom #9 / Marble	10223 Dutch Iris Dr	Bakersfield, CA 93311	Lodging
Chateau Sierra #57 / Carel & Mary Otte	4261 Commonwealth Ave	La Canada, CA 91011	Lodging
Chato	400 E Dyer Rd	Santa Ana, CA 92707	Retail
Chelsea Rental	PO Box 1343	Mammoth Lakes, CA 93546	Lodging
Chez Mammoth	807 Superba Avenue	Venice, CA 90291	Lodging
Chris & Elisa Nagle	1519 W. 10th St.	San Pedro, CA 90732	Lodging
Chris & Rose Rosas	330 Capitan St.	Newbury Park, CA 91370	Lodging
Chris Hansen	12 Collingwood	Aliso Viejo, CA 92656	Lodging
Christian Norman	3123 Barry Ave.	Los Angeles, CA 90066	Lodging
Christian Pondella Photography	P O Box 150	Mammoth Lakes, CA 93546	retail
Christine Broadhurst	677 17th Street	Manhattan Beach, CA 90266	Lodging
Christopher McAbery	11728 Darlington ave #7	Los Angeles, CA 90049	Lodging
Cinnamon Bear Inn Inc	7 Little Comfort Rd	Savannah, GA 31411	Lodging
City Loan Corp	1706 Blossom Lane Unit B	Redondo Beach, CA 90278	Lodging
Cj's Grill	P.O. Box 8809	Mammoth Lakes, CA 93546	Restaurant
Clare-White-McDonald	630 Nardito Ln.	Solana Beach, CA 92075	Lodging
Clausen-HSU Rentals	5077 Lynch Ct.	Carlsbad, CA 92008	Lodging
Clear Creek RD 1517 / Ann Tro	2230 Camino Del Rosario	Santa Barbara, CA 93108	Lodging
Clocktower Cellar	P O Box 1157	Mammoth Lakes, CA 93546	Restaurant
Clyde & Susan Kendzierski	3501 E. Broadway	Long Beach, CA 90803	Lodging
Colleen's Cabin	2339 Galloway Ave.	Bishop, CA 93514	Retail
Command Performance Ski Rental	P O Box 2609	Mammoth Lakes, CA 93546	Retail

Conestoga #106 / Kathleen Kunz	9950 Halifax St.	Ventura, CA 93004	Lodging
Conestoga #108/Kent Bodin	P O Box 6741	Ventura, CA 930069741	Lodging
Conestoga Condominiums #114	1349 Fitzgerald Rd.	Simi Valley, CA 93065	Lodging
Conestoga Unit #107/Jeffrey Nelson	P.O. Box 8568	Mammoth Lakes, CA 93546	Lodging
Cori & Bob Davenport	801 Greentree Rd	Pacific Palisades, CA 90272	Lodging
Country Liquor Red Fir Road, Llc	P.O. Box 8175	Mammoth Lakes, CA 93546	Retail
Courchevel #23 / Brachfeld	30 Calle Viveza	San Clemente, CA 92673	Lodging
Courchevel #3 / Nile Rightmire	34 Finca	San Clemente, CA 92672	Lodging
Courchevel #38 / Winter Escape	9055 Mustang Rd 237 Woodland Dr.	Rancho Cucamonga, CA 91701	Lodging
Courtney Keppelman	623 Sierra St.	El Segundo, CA 90245	Lodging
Craig Knoblock	623 Sierra St.	El Segundo, CA 90245	Lodging
Crestview #10 Allen Cintron	35 Oak View Dr	Aliso Viejo, CA 92656	Lodging
Crestview #45 Brian Enright	2537 Clearview Ave	Ventura, CA 93001	Lodging
Crestview #52/M. Tashima, Llc.	24621 Wayman Street	Newhall, CA 91321	Lodging
Crestview #62/Atkins 1996 Trust	22311 Clearbrook	Mission Viejo, CA 92692	Lodging
Crestview Condominiums #1/Mason Jar Prop	3133 Garden Avenue	Los Angeles, CA 90039	Lodging
Crestview Condos #9 / Vera Quinlan	27847 Bloomfield Court	Valencia, CA 91354	Lodging
Crockett, David H.	P O Box 1218 18913 SE 46th Way	Mammoth Lakes, CA 93546	Lodging
Croson Rental	18913 SE 46th Way	Issaquah, WA 98027	Lodging
Crystal Crag Lodge	54 Creek Rd."	Fairfax, CA 94930	Lodging
Cyndi McGonigal, IBC	P.O. Box 1324	Mammoth Lakes, CA 93546	Retail
D&L Four Boys, LLC	223 Condessa Ct.	Oceanside, CA 92057	Lodging
Dale Knott & Romi Skolnik-Knott	309 North Acacia Avenue	Solana Beach, CA 92075	Lodging
Dan Abrams	1027 1/2 Abbot Kinney	Venice, CA 90291	Lodging
Dan Larson	1452 Caminito Solidago	La Jolla, CA 92037	Lodging
Dan Singer / Winterset #25	16581 E Ember Glen Rd.	Hacienda Heights, CA 91745	Lodging
Daniel & Louisa Bir	11 67th place	Long Beach, CA 90803	Lodging

Daniel Kass	12042 SE Sunnyside Rd #337	Clackamas, OR 97015	Lodging
Daniel Neiman	22287 Mulholland Hwy #245	Calabasas, CA 91302	Lodging
Daniela Casey	PO BOX 1680	Ojai, CA 93024	Lodging
David & Amy Short	3980 Leighton Point Road	Calabasas, CA 91301	Lodging
David Amstutz	12052 Aragon Springs Ave.	Las Vegas, NV 89138	Lodging
David And Darlene Inman	300 Lazy Creek Loop	Ingram, TX 78025	Lodging
David Diller	P.O. Box 1701	Kernville, CA 93238	Lodging
David Ham	4303 Sea Bright Dr.	Carlsbad, CA 92008	Lodging
David Margolin	PO Box 301	Laguna Beach, CA 92652	Lodging
David Meck	10219 Hawthorne Blvd	Inglewood, CA 90304	Lodging
David Palombo / Snowcreek #37	1800 Marengo Ave	So. Pasadena, CA 91030	Lodging
David Randall / Wildflower #47	10763 Lurie Place	Northridge, CA 91326	Lodging
Davison St. Guest House	333 9th St	Del Mar, CA 92014	Lodging
DBA Mammoth Brewing Company	P.O. Box 611	Mammoth Lakes, CA 93546	Retail
DBA Mammoth Fun Shop	P.O. Box 100 PMB 362	Mammoth Lakes, CA 93546	Retail
Delicious Kitchen	P.O. Box 7723	Mammoth Lakes, CA 93546	Retail
Denise Trentham	256 Hawk Lane	Palmdale, CA 93551	Lodging
Dennis Wadley	120 Eagle Rock Ave.	Othard, CA 93035	Lodging
DePalma Holdings, Inc.	P O Box 7460	Mammoth Lakes, CA 93546	Lodging
Derek Frank	P.O. Box 3089	Greenwood Village, CO 80155-3089	Lodging
Discovery 4 #120/Steve Piurkowsky	198 Parkside Dr	Simi Valley, CA 93065	Lodging
Discovery 4 #130 / Karen Wechsung	11336 E. Turquoise Circle	Dewey, AZ 86327	Lodging
Discovery 4 #134/Matthew Harwich	270 N. Orange Grove Blvd	Pasadena, CA 91103	Lodging
Discovery 4 #145/Maureen McCall	15 North Wilson Lane	Wantage, NJ 7461	Lodging
Discovery 4 #149 / Renfrow	28225 Langside Ave.	Canyon Country, CA 91351	Lodging
Discovery 4 Condominium Complex	6181 Country View DR	Yorba Linda, CA 92886	Lodging
DIY Home Center	Ste 210 - 20525 Nordhoff St	Chatsworth, CA 913116100	Retail

Doll House Chalet	11208 Homedale St	Los Angeles, CA 90049	Lodging
Dominic and Barbara Eyherabide	6601 Uplands of the Kern Dr.	Bakersfield, CA 93308	Lodging
Domino's Pizza	P O Box 938	La Puente, CA 917470938	Restaurant
Donald Domonoske	17222 Chapparal Lane	Huntington Beach, CA 92649	Lodging
Donlyn Company / Grayfox #5	13104 Nimrod Place	Los Angeles, CA 90049	Lodging
Dorothy Leyen	P.O. Box 7654	Mammoth Lakes, CA 93546	Lodging
E.B.M.L. Corp.	P O Box 33	Mammoth Lakes, CA 93546	Retail
Edelweiss Lodge	P O Box 1986	Mammoth Lakes, CA 93546	Lodging
Edward & Melanie Cornejo	PO Box 11240	Costa Mesa, CA 92627	Lodging
Edward Jones	13708 Braeswood Terrace	El Cajon, CA 92021	Lodging
Edward Zimmerman	P.O. Box 803	Spring Valley, CA 91976	Lodging
Elevation EscapeLA Tours & Team Housing	P.O. Box 2904	Mammoth Lakes, CA 93546	Lodging
Elevation Soap Company	P.O. Box 100 PMB 196	Mammoth Lakes, CA 93546	Retail
Elliott Properties	P O Box 1487	Mammoth Lakes, CA 93546	Lodging
EME Associates	30644 Via La Cresta	Rancho Palos Verdes, CA 90275	Lodging
Ensignal, Inc.	800 E. 1st St. STE 410	Wichita, KS 67202	Retail
Equity Villa Fund, LP	1220 Rosecrans Street	San Diego, California 92106	Lodging
Eric & Katherine Hubner	601 Lucerne Ave	Placentia, CA 92870	Lodging
Eric Eppolito	24755 Brachen Lane	Stevenson Ranch, CA 91381	Lodging
Eric Johnson	2402 Allred St.	Lakewood, CA 90712	Lodging
Eric Larsen	28820 Willow Tree Ct	Santa Clarita, CA 91390	Lodging
Eric Rex & Anja Wilms / Sherwin Villas #	2425 Moonlight Glen	Escondido, CA 92026	Lodging
Erik Caso	565 Hermes Ave.	Leucadia, CA 92024	Lodging
Erik Sellfors	5775 E. Los Angeles Ave. Suite 222	Simi Valley, CA 93063	Lodging
Espazio II	P O Box 1430	Mammoth Lakes, CA 93546	Retail
Eva Grace	12295 Melbourne Dr.	Rancho Cucamonga, CA 91739	Lodging
Ezra Ezban	#212 - Shl 2665 30th St	Santa Monica, CA 90405	Lodging
Fabian & Linda Proano	3715 Via Palamino	Palos Verde Estates, CA 90274	Lodging

Feldman Clifford R & Verder Tina B	4018 Rock Hampton Drive	Tarzana, CA 91356	Lodging
Fireside #304 / Robert Szpila	305 Calle Neb Lina	San Clemente, CA 92672	Lodging
Fireside #314/Carine Vanclooster	2740 Argonauta Street	Carlsbad, CA 92009	Lodging
Fireside Condo #303	6440 Hanna Ave.	Woodland Hills, CA 91303	Lodging
First Street Leather Mammoth LLC	P.O. Box 264	Los Olivos, CA 93441	Retail
Fleming Trust	9021 Mustang Rd.	Alta Loma, CA 91701	Lodging
Food Cashe Cafe	P. O. Box 498	Mammoth Lakes, CA 93546	Restaurant
Footloose, Inc.	P O Box 1929	Mammoth Lakes, CA 93546	Retail
Forest Creek #18 / Andrew Jones	170 Surf St.	Pismo Beach, CA 93449	Lodging
Forest Meadows #11/Riese, Robert	721 Calle Brisa	San Clemente, CA 92673	Lodging
Four Season Solstice 24	5715 Spring Oak Dr	Los Angeles, CA 90068	Lodging
Frank Vedres Living Trust	#10 - 4 Lighthouse St.	Marina Del Rey, CA 90292	Lodging
Fst Mdws 15/Advent Prpty Mmgt Dba Advent	213 - 4603 Mission Blvd Suite	San Diego, CA 92109	Lodging
G T Properties	P O Box 541	Mammoth Lakes, CA 93546	Lodging
Gail and Rob Thalmann	1833 262nd SW	Lomita, CA 90717	Lodging
Gail Uebersetzig	1506 Linda Street	Fallbrook, CA 92028	Lodging
Garden of Eat'n	P.O. Box 1863	Mammoth Lakes, CA 93546	Retail
Garry Oye	P.O. Box 292	Mammoth Lakes, CA 93546	Lodging
Gary Reitman	P.O. Box 191011	Boise, ID 83719	Lodging
Gary Shultz Apartments	P O Box 9397	Mammoth Lakes, CA 93546	Lodging
Get Outdoors 365	P.O. Box 9044	Mammoth Lakes, CA 93546	Retail
Giovanni's Restaurant & Lounge	P.O. Box 3955	Mammoth Lakes, CA 93546	Restaurant
Gomez's Restaurant & Cantina Black Diamo	P.O. Box 2885	Mammoth Lakes, CA 93546	Retail
Good Life Cafe	P O Box 81	Mammoth Lakes, CA 93546	Restaurant
Gordon Khoo / Summit #9	Apt A - 136 21st St	Costa Mesa, CA 92627	Lodging
Graeff, Caroline	1812 Walnut Ave.	Manhattan Beach, CA 90266	Lodging
Grand Havens / TCC Ennterprise Inc.	PO Box 100 PMB #558	Mammoth Lakes, CA 93546	Lodging
Grand Mammoth Resorts	P.O. Box 408	Mammoth Lakes, CA 93546	Lodging
Grand Sierra # 2923 / Mammoth Renters	18340 Yorba Linda Blvd.	Yorba Linda, CA 92886	Lodging
Grand Sierra #1207 / Brad Hunter	P.O. Box 90913	San Diego, CA 92169	Lodging

Grand Sierra #1328 / Nadine Brunner	4627 Ocean Blvd. #414	San Diego, CA 92109	Lodging
Grand Sierra Lodge / Mari Brill The Brill	5359 Calle Vista	San Diego, CA 92109	Lodging
Grand Sierra Lodge Unit #1506	27236 Delemos 302 Avenida	Mission Viejo, CA 92692	Lodging
Grant Gold	Presidio	San Clemente, CA 92672	Lodging
Graphic Conclusions	P O Box 999	Mammoth Lakes, CA 93546	Retail
Gray Eagle #5 / Kozak	654 Hymettus Ave	Encinitas, CA 92024	Lodging
Grayfox #2 / Jennifer Oliak	445 26th St	Manhattan Beach, CA 90266	Lodging
Grayfox #6/Karen Mitchell	10933 Escollera Circle	Camarillo, CA 93012	Lodging
Greg Curiel	113 Dolphin Ave.	Seal Beach, CA 90740	Lodging
Greg Weaver	17246 Panadero Ct.	Bakersfield, CA 93314	Lodging
Gregg & Sue Seidel	134 Manhattan Ave.	Hermosa Beach, CA 90254	Lodging
Gregory Knoll / San Sierra #27	328 9th Street	Manhattan Beach, CA 90266	Lodging
GSAM	5155 W. Rosecrans Ave. #238	Hawthorne, CA 90250	Lodging
Hans & Esperanza Keifer	11716 Babbitt ave	Granada Hills, CA 91344	Lodging
Harer Vacation Rentals	144 Stanislaus Ave.	Ventura, CA 93004	Lodging
Hathaway Family Trust	14818 Hartsook St	Sherman Oaks, CA 91403	Lodging
Helios #5 South / John Stangl	3959 Crownhaven Ct	Newbury Park, CA 91320	Lodging
Helios 7N Mammoth Wave Properties, Llc	3414 Grand Ave	Claremont, CA 91711	Lodging
Helios Eleven	630 W. 6th St #104	Los Angeles, CA 90017	Lodging
Herman Roethel	5163 Melbourne Dr	Cypress, CA 90630	Lodging
Hidden Valley #132/Diana Mausser	1020 Loma Dr	Hermosa Beach, CA 90254	Lodging
Hidden Valley #14 / Ronald Slavick	1399 E Versailles Ct	Boise, ID 83706	Lodging
Hidden Valley #17	3615 S. Carolina St. #1	San Pedro, CA 90731	Lodging
Hidden Valley #39 / Greg Stone	69 McNeil Ave	Encinitas, CA 92024	Lodging
Hidden Valley Chalet	499 West Walnut St.	Pasadena, CA 91103	Lodging

Hidden Valley Condos #135 / Steve Gibbs	PO Box 3662	Santa Barbara, CA 93130-3662	Lodging
Hidden Valley Vill. #20 / Charles McDona	4621 Milne Dr	Torrance, CA 90505	Lodging
Hidden Vly #26/Latshaw	6507 Gross Ave	West Hills, CA 91307	Lodging
Higerd Properties	P.O. Box 2535	Mammoth Lakes, CA 93546	Lodging
High Country Lumber- Retail & Install	444 S Main St	Bishop, CA 93514	Retail
High Country Management & Resv.	P O Box 7338	Mammoth Lakes, CA 93546	Lodging
Hill Street Associates/Duplex	P O Box 1462	Mammoth Lakes, CA 93546	Lodging
Hinkle Robert & Rebecca L	356 Cumberland Rd.	Glendale, CA 91202	Lodging
Holiday Haus Holiday Haus, Llc	P.O. Box 100, Pmb 170	Mammoth Lakes, CA 93546	Lodging
Horizons 4 #106 / Robert J. Crosby	1720 Shoemaker Rd.	Riverside, CA 92506	Lodging
Horizons 4 #110/John Yasko	2131 Santiago Dr.	Newport Beach, CA 92660	Lodging
Horizons 4 #112/Glenn Overley	330 Borchard Dr	Ventura, CA 93003	Lodging
Horizons 4 #150 / Rona & Rod Billman	1820 Nowak Ave.	Thousand Oaks, CA 91360	Lodging
Horizons 4 #158/Rob and Joan Ravenstine	10765 Owens Place	Tujunga, CA 91042	Lodging
Horizons IV #180 / Kevin Bialas	10220 Dupage Ave	Las Vegas, NV 89135	Lodging
Horizons IV #186 / Richard Barkley, Jr.	420 Via El Chico	Redondo Beach, CA 90277	Lodging
Household Services DBA Chucks Firewood	P.O. Box 7205 24810 Avenida	Mammoth Lakes, CA 93546	Retail
Ian Cook	Presidio	Valencia, CA 91355	Lodging
In Contrast	P.O. Box 8579	Mammoth Lakes, CA 93546	Retail
Innsbruck Lodge	P O Box 758	Mammoth Lakes, CA 93546	Lodging
International Ski Dev. Inc.	P.O. Box 607	Mammoth Lakes, CA 93546	Retail
Inyo Recreation California Land Manageme	675 Gilman St. 3900 Long Beach	Palo Alto, CA 94301	Lodging
Irene & Ned Sasaki	Blvd.	Long Beach, CA 90807	Lodging
J and J Enterprises	3110 Cribbs Ct. 26595 Avenue	Placerville, CA 95667	Lodging
James & Elizabeth Imlay	Deseo	Mission Viejo, CA 92691	Lodging
James Cox	P.O. Box 2865	Camarillo, CA 93011	Lodging
Jamie Bewernitz	47 Calvados	Newport Coast, CA 92657	Lodging
Jana Swimmer	1719 Maple St	Santa Monica, CA 90405	Lodging

Jane Thompson	166 1/2 Argonne Ave	Long Beach, CA 90803	Lodging
Janice Gray Duplex	P O Box 464	Mammoth Lakes, CA 93546	Lodging
Janis Richardson	P.O. Box 1431	Mammoth Lakes, CA 93546	Lodging
Jeff Hansen	P.O. Box 2561	Mammoth Lakes, CA 93546	Lodging
Jeff Williams Renovations, LLC	3419 N 27th St.	Tacoma, WA 98407	Lodging
Jeffrey Miles	762 California Ave	Venice, CA 90291	Lodging
Jeffrey R Alger & Laurel A Leach	15746 Addison Street	Encino, CA 91436	Lodging
Jennifer and Craig Burrows	P.O. Box 7442	Mammoth Lakes, CA 93546	Lodging
Jennings Conner LLC	28 Foxboro	Irvine, CA 92614	Lodging
Jeremiah Stepan	13031 Villosa Pl. #422	Playa Vista, CA 90094	Lodging
Jim Day SPv74	443 Arden Dr.	Encinitas Dr., CA 92024	Lodging
Jimmy's Taverna	P.O. Box 918	Mammoth Lakes, CA 93546	Retail
JJK Vacations	14004 Mango Drive	Del Mar, CA 92014	Lodging
JK Leonard	17441 Frans Lane	Huntington Beach, CA 92649	Lodging
Joe Coito	3895 Sterrett Ave	Santa Barbara, CA 93110	Lodging
John & Barbara Cambon	PO Box 7296	Rancho Santa Fe, CA 92067	Lodging
John & Kristin Thomas	425 31st Street	Hermosa Beach, CA 90254	Lodging
John Krach	2046 Paramount Dr.	Los Angeles, CA 90068	Lodging
John L Duenes	28771 Via Los Arboles	San Juan Capistrano, CA 92675	Lodging
John Otsuki	12323 Split Rein Dr.	Rancho Cucamonga, CA 91739	Lodging
John Rubacher	P.O. Box 14642	Van Nuys, CA 91409	Lodging
John-Paul Beeghly	40 Bluejay	Irvine, CA 92604	Lodging
John's Pizza Works J & L Mueller Enterpr	P O Box 3088	Mammoth Lakes, CA 93546	Restaurant
Jon & Penny Fosheim	4 Corporate Plaza Dr. #250	Newport Beach, CA 92660	Lodging
Joseph R. & Jana L. Sweet	13111 Solario Lane	Bakersfield, CA 93306	Lodging
Joy & Scott Ross	3615 Deauvilla Ct.	Calabasas, CA 91302	Lodging
Judith Schwartzkopf	109 Appleton Ca	Crowley Lake, CA 93546	Lodging
Julie Jaegers	2464 Old Nadeau Rd.	Palmdale, CA 93550	Lodging
Juniper 13 Associates	4911 Genesta Ave.	Encino, CA 91316	Lodging
Juniper Spring Lodge #412	31 Urey Court	Irvine, CA 92617	Lodging
Juniper Springs #231 / Jayd Swendseid	91 Camarillo Drive	Camarillo, CA 93010	Lodging

Justin Wen / Pei-Ching Ling	245 W. Garvey Ave #173	Monterey Park, CA 91754-9998	Lodging
Karen Beatty / Sunshine Village #122	1801 Rhodes St	Hermosa Beach, CA 90254	Lodging
Karen McCoy	787 Rome Dr.	Bishop, CA 93514	Lodging
Karen Mullen Czechowski	13751 Shoal Summit Dr	San Diego, CA 92128	Lodging
Karl and Heather Anderson	P.O. Box 294	Mammoth Lakes, CA 93546	Lodging
Karla Mendelson	408 5th St.	Manhattan Beach, CA 90266	Lodging
Kar-Lea Holdings, LLC	P.O. Box 3003	Dillon, CO 80435	Lodging
Kates, Joanne	64 Lazy Gln	Snowmass, CO 81654	Lodging
Kathleen Brahm	28 Portmarnoch Ct.	Coto de Caza, CA 92679	Lodging
Kathleen Goldstein	67 Crest Road East	Rolling Hills, CA 90274	Lodging
Keith Bewick	4009 Ventura Canyon Ave.	Sherman Oaks, CA 91423	Lodging
Keith Kyle / Bigwood P67	423 25th St	Hermosa Beach, CA 90254	Lodging
Kelly Gregory & Bambi	7990 Deerfield Street	San Diego, CA 92120	Lodging
Kenneth Lehmer	7544 Navigator Circle	Carlsbad, CA 92011	Lodging
Kerbrat / Upton	4 Glastonbury Place	Laguna Niguel, CA 92677	Lodging
Kermode Family Trust	1149 Country Club Dr.	Minden, NV 89423-8855	Lodging
Kevin & Maria Cobb	2549 E. Bluff Dr.	Newport Beach, CA 92660	Lodging
Kevin Grandalski	1317 N. San Fernando Blvd #181	Burbank, CA 91504	Lodging
Kevin Harness	2555 Loma Ave	S. El Monte, CA 91733	Lodging
Kevin Keating / Solstice #14	7305 Cypress Run Drive	Las Vegas, NV 89131	Lodging
Kevin McBride Apartments	P O Box 192	Mammoth Lakes, CA 93546	Lodging
Kevin T. Hartigan	28 West Main st.	Ventura, CA 93001	Lodging
Kirk Schaubmayer Properties	P.O. Box 169	Mammoth Lakes, CA 93546	Lodging
Kirk Wooldridge	P.O. Box 10926	South Lake Tahoe, CA 96158	Lodging
Kittredge Sports	P O Box 598	Mammoth Lakes, CA 93546	Retail
Kiwi Campbell Rentals LLC	22287 Mulholland Hwy Unit 245	Calabasas, CA 91302	Lodging
Krystal V E 307/Johnson	249 South Harvard Bl #309	Los Angeles, CA 90004	Lodging
Krystal Villa East # 105 / Jaeger	27145 Pueblonuevo	Mission Viejo, CA 92691	Lodging

Krystal Villa East # 225 / Rhyne	16402 Whittier Lane	Huntington Beach, CA 92647	Lodging
Krystal Villa East #425 / Burkholder	17808 Candia Ct.	Granada Hills, CA 91344-1559	Lodging
KS Crawford Properties, INC	P.O. Box 313	Clifton, TX 76634	Lodging
Kubiske Family Trust	750 S B St	Oxnard, CA 93030	Lodging
KWRE	5775 Los Angeles Ave #117	Simi Valley, CA 93063	Lodging
L S C C Mammoth Property/M.S.T.H. #19	807 Angelus Place	Venice, CA 90291	Lodging
La Residence 4 #29 / Jimmy Lee	14904 New Vista Place	Hacienda Heights, CA 91745	Lodging
La Residence 4 #N4 / Arthur Luedeke	45940 Classic Way	Temecula, CA 92592	Lodging
La Residence IV # L-6 / Eddleman	2205 Hillsbury Rd	Westlake Village, CA 91361	Lodging
La Residence IV #0-8 / Henry Grady	7721 Airport Blvd	Los Angeles, CA 90045	Lodging
La Residence IV / Zachary Knorr	1825 N Kingsley dr #206	Los Angles, California 90027	Lodging
La Vista Blanc #21 / Zachary Schorr	12100 Wilshire Boulevard, Suite 1050	Los Angeles, CA 90025	Lodging
La Vista Blanc #32/John Smyth	26 Galaxy Isle	Ladera Ranch, CA 92694	Lodging
La Vista Blanc #34 / Anne & Bob Palacios	2189 Latham	Simi Valley, CA 93065	Lodging
La Vista Blanc #64 / Damon Frank	5 Thorp Spring	Ladera Ranch, CA 92694	Lodging
La Vista Blanc #67 / Ronald W. Stark	1525 Havenwood Drive	Oceanside, CA 92056	Lodging
La Vista Blanc #68/Steve Ball	14241 Mango Dr	Del Mar, CA 92014	Lodging
La Vista Blanc #69 / Vignery	547 S Helberta Ave.	Redondo Beach, CA 90277	Lodging
La Vista Blanc #8/Rick Hardy	23823 Malibu Road, Suite 50-332	Malibu, CA 90265	Lodging
Lakanuki Enterprises, Inc.	P O Box 1150	Mammoth Lakes, CA 93546	Restaurant
Larry Carlson	15855 Condor Ridge Rd.	Santa Clarita, CA 91387	Lodging
Latin Market	P.O. Box 8639	Mammoth Lakes, CA 93546	Retail
Laurel/Grand Sierra Mammoth Lakes Laundr	P.O. Box 2695	Mammoth Lakes, CA 93546	Lodging
Lawrence & Camille Jasmin	30173 Via Rivera	Rancho Palos Verdes, CA 90275	Lodging
Lawrence Gallego	P.O. Box 142	Del Mar, CA 92014	Lodging
Le Mammoth Lodge	P.O. Box 61102	Irvine, CA 92602	Lodging

Leila Gharache	10351 Wilshire Blvd 202	Los Angeles, CA 90024	Lodging
Lena Lyn's Custom Creations	P.O. Box 2032	Mammoth Lakes, CA 93546	Retail
Leslie Gallo	37 Aruba Bend	Coronado, CA 92118	Lodging
Liberty Sports Bar & Grill	P.O. Box 8511	Mammoth Lakes, CA 93546	Restaurant
Lintott / Timber Ridge #36	326 Mainsail Rd.	Oceanside, CA 92054	Lodging
Lisa Novak	85 Hot Creek Hatchery Road	Mammoth Lakes, CA 93546	Retail
Lisa Suomi	4137 Long Cove Cr.	Corona, CA 92883	Lodging
Lodge at Snowcreek	4341 Via Juanita	Newbury Park, CA 91320	Lodging
Lorraine Loh-Norris	576 Via Media	Palos Verdes Estates, CA 90272	Lodging
Lory Larson	16621 Nalu Circle	Huntington Beach, CA 92649	Lodging
Lupe Encinas / Hidden Valley #20	3017 Calypso Pl	San Diego, CA 92106	Lodging
Lynda Wu	P.O. BOX 7350	MAMMOTH LAKES, CA 93546	Lodging
Lynne A Payne	11 HavenHurst Drive	Coto de Caza, CA 92679	Lodging
M L Monkeybar, Inc. Db	P O Box 2297	Mammoth Lakes, CA 93546	Retail
Mammoth Mtneerin	3409 Cerritos Ave	Los Alamitos, CA 90720	Lodging
Maliho, L L C / Aspen Creek #118	P.O. Box 1340	Mammoth Lakes, CA 93546	Restaurant
Mama's Kitchen Table	72 Endless Vista	Aliso Viejo, CA 92656	Lodging
Mamm Gtwy Vlg 5/Goldschmidt	20701 Charwood Lane	Huntington Beach, CA 92646	Lodging
Mamm V V #44/Lusignan	7932 Jayseel St	Sunland, CA 91040	Lodging
Mamm. Ski & Racquet #K96 / Anny Slazik	P.O. Box 1455	Upland, CA 91785	Lodging
Mamm. View Villas #47 / James Mc Joynt B	P O Box 7459	Mammoth Lakes, CA 93546	Lodging
Mammoth Accommodation Center	P.O. Box 9324	Mammoth Lakes, CA 93546	Retail
Mammoth Ammo	P O Box 100	Mammoth Lakes, CA 93546	Retail
Mammoth Business Essentials, Inc	P.O. Box 663	Mammoth Lakes, CA 93546	Retail
Mammoth Car Rental Llc. Db: Hertz Mammo	P.O. Box 1336	Mammoth Lakes, CA 93546	Restaurant
Mammoth Catering & Events, LLC	P.O. Box 27	Mammoth Lakes, CA 93546	Retail
Mammoth Chevron, Inc	515 S. Landing Rd		
Mammoth Chevron	Unit 2	Crowley Lake, CA 93546	Lodging
Mammoth Condo Getaway	1217 Temple Hills Dr	Laguna Beach, CA 92651	Lodging
Mammoth Condo Rentals			

Mammoth Creek # 48 / John H. Goetz	20600 Quedo Dr.	Woodland Hills, CA 91364	Lodging
Mammoth Creek #35 / Ken Ewing	8639 Vinevalley Dr	Sun Valley, CA 91352	Lodging
Mammoth Creek #4/Kelly Das & Santanu Das	3962 Humboldt Drive	Huntington Beach, CA 92649	Lodging
Mammoth Creek 53/Gary Drlik	P.O. Box 1084	Brea, CA 92821	Lodging
Mammoth Creek Inn	P O Box 129	Mammoth Lakes, CA 93546	Lodging
Mammoth Creek Vacation Rentals	P.O. Box 8228	Mammoth Lakes, CA 93546	Lodging
Mammoth Direct Reservations Mammoth Ski	P O Box 3846	Mammoth Lakes, CA 93546	Lodging
Mammoth Estates #202 / Dory Jones	2536 Moray Ave.	San Pedro, CA 90732	Lodging
Mammoth Estates Rentals	P O Box 1117	Mammoth Lakes, CA 93546	Lodging
Mammoth Five Star Lodging	P.O. Box 5037	Mammoth Lakes, CA 93546	Lodging
Mammoth Gallery	#710 - 1660 Hotel Circle N.	San Diego, CA 92108	Retail
Mammoth Gardening Essentials	P.O. Box 8908	Mammoth Lakes, CA 93546	Retail
Mammoth Gateway #4/Michelle Bentler	49 Remington Lane	Aliso Viejo, CA 92656	Lodging
Mammoth Gateway Village #10 Stephen & Ju	5801 Fairhaven Ave	Woodland Hills, CA 91367	Lodging
Mammoth Getaways	P.O. Box 1085	Mammoth Lakes, CA 93546	Lodging
Mammoth Gold Mercantile	P.O. Box 3698	Mammoth Lakes, CA 93546	Retail
Mammoth Green 218	1361 Shorebird Ln.	Carlsbad, CA 92011	Lodging
Mammoth Greens #122 / Fred West	165 Sixth Ave. #2404	San Diego, CA 92101	Lodging
Mammoth Hospitality Mgmt, Llc	P O Box 2129	Mammoth Lakes, CA 93546	Lodging
Mammoth Kayaks	P.O. Box 7216	Mammoth Lakes, CA 93546	Retail
Mammoth Kim LLC	2500 E. Imperial Hwy, Ste 200 #177	Brea, CA 92821	Lodging
Mammoth Lakes Accommodation Service	P O Box 7371	Mammoth Lakes, CA 93546	Lodging
Mammoth Lakes Nursery	P.O. Box 1084	Mammoth Lakes, CA 93546	Retail
Mammoth Liquor	P O Box 413	Mammoth Lakes, CA 93546	Retail
Mammoth Mountain Chalets	1841 Knoll Dr.	Ventura, CA 93003	Lodging
Mammoth Mountain Inn	P O Box 24	Mammoth Lakes, CA 93546	Lodging

Mammoth Mountain Rentals, LLC	19164 Briarfield Way	Tarzana, CA 91356	Lodging
Mammoth Mountain Reservations Mammoth Di	P.O. Box 1838	Mammoth Lakes, CA 93546	Lodging
Mammoth Mountain RV Park	P.O. Box 288	Mammoth Lakes, CA 93546	Retail
Mammoth Mountain Ski Area	P O Box 24	Mammoth Lakes, CA 93546	Retail
Mammoth Mountain Ski Area	P O Box 24	Mammoth Lakes, CA 93546	Ski Resort
Mammoth Outdoor Sports Mammoth Outdoor S	1331 Rocking W	Bishop, CA 93514	Retail
Mammoth Pet Shop	P.O. Box 3927	Mammoth Lakes, CA 93546	Retail
Mammoth Pine LLC	2012 Derwood Drive	La Canada, CA 91011	Lodging
Mammoth Point #129/Peter Steiner	P.O. Box 2101	Irwindale, CA 91706	Lodging
Mammoth Point 108 / Randy Reynolds	5815 E. Garford St.	Long Beach, CA 90815	Lodging
Mammoth Premiere Reservations	P O Box 7522	Mammoth Lakes, CA 93546	Lodging
Mammoth Reservation Bureau	P O Box 1608	Mammoth Lakes, CA 93546	Lodging
Mammoth Reservations, Inc.	P O Box 3006	Mammoth Lakes, CA 93546	Lodging
Mammoth Rock 'n' Bowl	P.O. Box 7089	Mammoth Lakes, CA 93546	Retail
Mammoth Shell Mart	C/O 1274 N. Main St.	Bishop, CA 93514	Retail
Mammoth Sierra #34 / Steve Mizusawa	4 Kingsport Dr	Newport Coast, CA 92657	Lodging
Mammoth Sierra Condos #15/Jefferson Lanz	8033 Sunset Blvd., #401	Los Angeles, CA 90046	Lodging
Mammoth Sierra Reservations	P.O. Box 7054	Mammoth Lakes, CA 93546	Lodging
Mammoth Sierra T.H. 22/Dianne Acosta	15427 Roxford St	Sylmar, CA 91342	Lodging
Mammoth Sierra Townhomes 18 Heidelman Fa	1950 Cabrillo Mesa Ct	Camarillo, CA 930109285	Lodging
Mammoth Ski & Racquet #68	P.O. Box 645	Mammoth Lakes, CA	Lodging
Mammoth Ski and Racquet #130 / Moira Gil	P.O. Box 920	Solvang, CA 93464	Lodging
Mammoth Smoke Shop	P.O. Box 8234	Mammoth Lakes, CA 93546	Retail
Mammoth Spa Creations	P O Box 2546	Mammoth Lakes, CA 93546	Retail
Mammoth Summit #104 / Watari & Oga Enter	750 Vinemead Dr	Whittier, CA 90601	Lodging

Mammoth Sun Properties, LLC	2212 Queen Anne Ave N #602	Seattle, WA 98109	Lodging
Mammoth Sunshine Condos #121	2125 N Pepper Street	Burbank, CA 91505	Lodging
Mammoth Tavern	P.O. 1746	Mammoth Lakes, CA 93546	Retail
Mammoth Vacuum And Sewing Machine Co.	113 Scott Rd	Bishop, CA 93514	Retail
Mammoth View Villas #2 / Newton	1078 W Miramonte #1	Santa Barbara, CA 93109	Lodging
Mammoth View Villas #21 / Daryl Nann	P.O. Box 230168	Encinitas, CA 92023	Lodging
Mammoth View Villas #24	2 Buellton	Irvine, CA 92602	Lodging
Mammoth View Villas #48 / Will Stewart	21805 Mountain Dr	Tehachapi, CA 935616910	Lodging
Mammoth View Villas #50 / De Crona	31912 Sunset Ave.	Laguna Beach, CA 92651	Lodging
Mammoth View Villas #6/Hampton Chiu	3501 Sweet Clover St	Thousand Oaks, CA 91362	Lodging
Mammoth Village #1216 / Gillis	15171 Las Flores	La Mirada, CA 90638	Lodging
Mammoth West #130 / Cunningham	518 Gentry St.	Hermosa Beach, CA 90254	Lodging
Mammoth West #135	1039 Amato Drive	Berkley, CA 94705	Lodging
Mammoth West #27 / Scott Schumacher	2321 Rosecrans Ave Suite 4200	El Segundo, CA 90245	Lodging
Mammoth West 121/John Argue	401 27th St	Manhattan Beach, CA 90266	Lodging
Manzanita Trailer Lodge	P O Box 288	Mammoth Lakes, CA 93546	Lodging
Marc Herold	53 Arbor Circle	Basking Ridge, NJ 07920-3167	Lodging
Marc Kayem	8344 Loyola Blvd	Los Angeles, CA 90045	Lodging
Mark & Jeanne Keiper	12215 Spruce Grove place	San Diego, CA 92131	Lodging
Mark & Laura Abrams	44 Oceanaire Dr.	Rancho Palos Verdes, CA 90275	Lodging
Mark Coronado Krystal Villa West/East	P.O. Box 1011	Mammoth Lakes, CA 93546	Lodging
Mark Kobylarz	210 W Circle Drive	Newport, WA 99156	Lodging
Mark Small	P.O. Box 100-PMB 121	Mammoth Lakes, CA 93546	Lodging
Market Spring Inc. Dba North County Prop	445 Marine View Ave., Ste 240	Del Mar, CA 92014	Lodging
Martha & John Cassara	20858 Kaia Ln	Sierra Madre, CA 91024	Lodging
Martin Gold for Chateau de Montagne	267 Sea View Court	Encinitas, CA 92024	Lodging
Mary Beth Ericson	4053 Equestrian Way	Lancaster, CA 93536	Lodging
Mary Kelly	1121 Sunset Cliffs Blvd	San Diego, CA 92107	Lodging

Mary-Ellen Swietlik	3456 Wonder View Drive	Los Angeles, California 90068	Lodging
Matthew Didier	205 33rd St.	Newport Beach, CA 92663	Lodging
Maxwell Isles	485 Seaview St	Laguna Beach, CA 92651	Lodging
Mayers Johnson General Partners	19058 Los Alimos	Northridge, CA 91326	Lodging
MBM Properties	P O Box 5005	Mammoth Lakes, CA 93546	Lodging
McDonald Family Trust	# 452 - 855 La Playa	San Francisco, CA 94121	Lodging
McNichols Family Trust Apartments	P O Box 308	Mammoth Lakes, CA 93546	Lodging
Mdw Vw Rdg #7/Gems Adv Svc.	33181 Tyndall Rd.	Agua Dulce, CA 91390	Lodging
Meadow Ridge #15/Joseph Austin	22613 Elm Ave	Torrance, CA 90505	Lodging
Meadow Ridge #2/Richard Daley	5748 Middle Crest Dr	Agoura Hills, CA 91301	Lodging
Meadow Ridge #23 / Caroline Frost	Ste. 228 - 5030 Katella Ave.	Los Alamitos, CA 90720	Lodging
Meat Market	2342 McCree	Bishop, CA 93514	Retail
Meier Apartments	P O Box 744	Mammoth Lakes, CA 93546	Lodging
Melanie Leon	3006 Tillie St.	Los Angeles, CA 90065	Lodging
Melanie Reedy	P.O. Box 5034	Mammoth Lakes, CA 93546	Lodging
Melissa Patton	1162 E. Meadow Wood Dr.	Covina, CA 91724	Lodging
MHM-Mammoth Hospitality Mgmt	P O Box 2129	Mammoth Lakes, CA 93546	Restaurant
Micah Haake	937 Mulder Dr	Lincoln, NE 68510	Lodging
Michael & Michelle Carrigan	P.O. Box 7662	Mammoth Lakes, CA 93546	Lodging
Michael and Dina Daghljan	P.O. Box 1615	Fallbrook, CA 92088	Lodging
Michael Newton / Mammoth Point #104	4429 Hazelbrook	Long Beach, CA 90808	Lodging
Michael Tikunoff	1081 Norton St.	San Mateo, CA 94401	Lodging
Michaela and Mark Vargas	PO Box 515381 PMB 18286	Los Angeles, CA 90051	Lodging
Michelle's Fine Jewelry & Gifts	P O Box 2669	Mammoth Lakes, CA 93546	Retail
Miguel Solorio & Blanca P	P O Box 8489	Mammoth Lakes, CA 93546	Lodging
Mike and Kellie Scannell	35 Foxtail Lane	Trabuco Canyon, CA 92679	Lodging
Mike Blasing	28434 Horseshoe Circle	Santa Clarita, CA 91390	Lodging
Mike Kinney/Snowcreek # 554	22206 Shady Rim Circle	Lake Forest, CA 92630	Lodging
Mimi's Cookie Bar	#2 - P.O. Box 7261	Mammoth Lakes, CA 93546	Retail
Minaret Sports, Inc.	P O Box 3939	Mammoth Lakes, CA 93546	Retail

Mirta & Michael Norgren	26782 Avenida Las Palmas	Capistrano Beach, CA 92624	Lodging
MMSA Mammoth Mountain Ski Area	PO Box 24	Mammoth Lakes, CA 93546	Lodging
MMSA-Food & Beverage	P.O. Box 24	Mammoth Lakes, CA 93546	Retail
Mogul Restaurant	P O Box 1625	Mammoth Lakes, CA 93546	Restaurant
Moira Molloy Seaman	2842 Calle Esteban	San Clemente, CA 92673	Lodging
Morrison's	2000 Convict Lake Rd	Mammoth Lakes, CA 93546	Restaurant
Mortgage Opportunity Group, Inc.	485 E. 17th Street Suite 200	Costa Mesa, CA 92627	Lodging
Motel 6 #276	P O Box 117508	Carrollton, TX 75011	Lodging
Mountain Management Service	P O Box 1838	Mammoth Lakes, CA 93546	Lodging
Mountain Shadows #C-1 / Frank Ashby	7611 Whitney Dr	Huntington Beach, CA 92647	Lodging
Mountain Shadows #H6 / Douglas Shannon	24222 Via San Clemente	Mission Viejo, CA 92692	Lodging
Mountain Shadows C-7	4243 Jackson Avenue	Culver City, CA 90232	Lodging
Mountain Shadows D5/Charles Graham	505 Scott St	Ridgecrest, CA 93555	Lodging
Mountain Shadows F12/A B + A B L.L.C.	723 N June St	Los Angeles, CA 90038	Lodging
Mountain SOL Yoga & Holisitc Retail	P.O. Box 2359	Mammoth Lakes, CA 93546	Retail
Mountain View	P.O. Box 4088	Mammoth Lakes, CA 93546	Lodging
Mountainback #14 / James Rubel, Jr.	1412 Sandcastle	Corona Del Mar, CA 92625	Lodging
Mountainback #5 / Star Management	#E - 7343 Ronson Rd.	San Diego, CA 92111	Lodging
Mountainback #62 / Michael Nagao	11341 Ridgegate Dr	Whittier, CA 90601	Lodging
Mountainback #9 / Thomas Bovich	606 Calle Chayote	San Clemente, CA 92673	Lodging
Mt. Shadows E1 / Anita Van Duyn	4021 Vanalden Ave	Tarzana, CA 91356	Lodging
Mums N' Roses	P.O. Box 8079	Mammoth Lakes, CA 93546	Retail
My Soulfull Heart Jewelry	P.O. Box 3922	Mammoth Lakes, CA 93546	Retail
Nancy Davis	12291 Prosser Dam Rd.	Truckee, CA 96161	Lodging
Nancy Gillespie	4016 Via Opata	Palos Verdes Estates, CA 90274	Lodging
Nancy Lin & Dan Chuang	13598 Fallhaven Rd	San Diego, CA 92129	Lodging
Nancy Schmidt	9165 Santa		
Getaway2Mammoth	Margarita Rd	Ventura, CA 93004	Lodging
Napa Of Mammoth	P O Box 2115	Mammoth Lakes, CA 93546	Retail

Natalia Minkova	4116 Encinas Drive	La Canada, CA 91011	Lodging
Natalya Ortiz	7125 Rivel Rd	West Hills, CA 91307	Lodging
Natural Retreats US LLC	675 Peter Jefferson Pkwy.	Charlottesville, VA 22911	Lodging
Needham / Finebaugh	626 Camino Manzanas	Thousand Oaks, CA 91360	Lodging
Nevados Restaurant	P.O. Box 127	Mammoth Lakes, CA 93546	Restaurant
Nic & Steve's Pauhaus	P.O. Box 100 PMB 230	Mammoth Lakes, CA 93546	Lodging
Nicholas S. Oliva	12899 Via Latina	Del Mar, CA 92014	Lodging
Nick & Tracy Street	3702 Mont Blanc Terrace	Bakersfield, CA 93306	Lodging
Nicole Chieffo	11259 Carmel Creek Road	San Diego, CA 92130	Lodging
Nik-N-Willie's Pizza-N-Subs	P.O. Box 7292	Mammoth Lakes, CA 93546	Restaurant
Noland Apartments	P O Box 835	Lone Pine, CA 93545	Lodging
Nona Green	5739 Kanan Rd.	Agoura Hills, CA 91301	Lodging
Norco	P O Box 742	Mammoth Lakes, CA 93546	Retail
Oaktree	P O Box 7192	Mammoth Lakes, CA 93546	Retail
Obsidian Residences	P.O. Box 100 PMB 339	Mammoth Lakes, CA 93546	Lodging
Old New York Deli & Bagel Co.	P O Box 645	Mammoth Lakes, CA 93546	Restaurant
Om Mala	P.O. Box 3562	Mammoth Lakes, CA 93546	Retail
Oren Tanzer	305 Walnut St	Newport Beach, CA 92663	Lodging
Our Mammoth Management, LLC	P.O. Box 424	Mammoth Lakes, CA 93546	Lodging
p51 products	P.O. Box 3809	Mammoth Lakes, CA 93546	Retail
Pam Smith	6673 Avenida de Las Pescas	La Jolla, CA 92037	Lodging
Paramount Furniture Carpet Co.	16450 Paramount Blvd	Paramount, CA 90723	Retail
Patrick Hamamoto / St. Moritz Villas #51	16085 Medlar Lane	Chino Hills, CA 91709	Lodging
Paul Breit Tyrolean Village #206	1763 Paseo Feliz	San Dimas, CA 91773	Lodging
Paul Rudder	P.O. Box 2127	Mammoth Lakes, CA 93546	Lodging
Peter Dach	24022 Park Granada	Calabasas, CA 91302	Lodging
Petra's Cafe	P O Box 1157	Mammoth Lakes, CA 93546	Restaurant
Phillips Camera House Verizon Wireless A	186 N Main St.	Bishop, CA 93514	Retail
Pine Cliff Resort	P O Box 2	Mammoth Lakes, CA 93546	Lodging
Pines Family Trust	11740 Henley Lane	Los Angeles, CA 90077	Lodging
Pita Pit	PO Box 1362	Mammoth Lakes, CA 93546	Retail

Portillo Properties	3915 Sirks Way	Malibu, CA 90265	Lodging
Pow Pad	3231 Donnie Ann Rd.	Rossmoor, CA 90720	Lodging
Pure Sierra RV LLC	335 Juniper Dr.	Crowley Lake, CA 93546	Lodging
Quality Inn Jay Laxmi L L C	P.O. Box 3507	Mammoth Lakes, CA 93546	Lodging
Quantum Escapes A California Limited Par	10307 Pacific Center Court	San Diego, CA 92121	Lodging
Rafters Restaurant And Lounge Multiversa	1499 Blueridge Dr.	Beverly Hills, CA 902102209	Restaurant
Ramenya	4750 Lincoln Blvd. #227	Marina Del Rey, CA 90292	Restaurant
Ramsin Lee Walters	7112 Helmsdale Rd	West Hills, CA 91307	Lodging
RBK and Associates	P.O. Box 5608	Fullerton, CA 92838	Lodging
Reagan West	239 W Marquita Unit 1"	San Clemente, CA 92672	Lodging
Red Lantern Restaurant	P.O. Box 918	Mammoth Lakes, CA 93546	Restaurant
Red Lily	P.O. Box 8593	Mammoth Lakes, CA 93546	Retail
Redbox Automated Retail, L L C	Suite 900 - 1 Tower Lane	Oakbrook Terrace, IL 60181	Retail
Reed Vacation Properties	3870 Lesser Dr.	Newbury Park, CA 91350	Lodging
Renee Golling	8675 Falmouth Ave. Unit# 203	Playa Del Rey, CA 90293	Lodging
Retco, Inc.	400 E. Mineral Ave.	Littleton, CO 80122	Retail
Revi-ruth Enriquez	16400 Brancusi Lane	Chino Hills, CA 91709	Lodging
Rhonda Mildon	4216 Alla Rd,	Los Angeles, CA 90066	Lodging
Rich Jonsson	652 Windswept Pl.	Simi Valley, CA 93065	Lodging
Richard Markmann	4116 Encinas Drive	La Canada, CA 91011	Lodging
Rick & Pamela Foldy	2921 Pleasant Lake Dr.	Las Vegas, NV 89117	Lodging
Rick's Sport Center	P O Box 2849	Mammoth Lakes, CA 93546	Retail
Riley Investment Properties, LLC	2993 Haddington Dr.	Los Angeles, CA 90064	Lodging
Ripley's Woodland Retreat	3231 Bent Twig Lane	Diamond Bar, CA 91765	Lodging
Rite Aid #5842	P O Box 3165	Harrisburg, PA 17105	Retail
RND Management LLC	27 Outrigger St Unit #2	Marina Del Rey, CA 90292	Lodging
Robert and Sarah Scheerger	1886 Del Ciervo Pl	Camarillo, CA 93012	Lodging
Robert Bruns / Mammoth Ski & Raq #M-117	512 15th St	Huntington Beach, CA 92648	Lodging
Robert Eggers	#2 - 530 Sierra Pl	El Segundo, CA 90245	Lodging

Robert Kocher	P.O. Box 1375 10713 Yarmouth Ave.	Mammoth Lakes, CA 93546	Lodging
Robert Meichtry	Ave.	Granada Hills, CA 91344	Lodging
Roberto's Cafe	P O Box 1663	Mammoth Lakes, CA 93546	Restaurant
Robin Bell	2351 Cartegena	Oceanside, CA 92056	Lodging
Rodeway Inn Db Wildwood Inn Shri Ganesh	P.O. Box 568	Mammoth Lakes, CA 93546	Lodging
Ron Glende	4007 Crowley Lake Dr.	Crowley Lake, CA 93546	Lodging
RRG LLC	23823 Malibu Rd Suite 50-424	Malibu, CA 90265	Lodging
Ruben Perez / 145 Canyon 1N	Unit C - 704 S Broadway	Redondo Beach, CA 90277	Lodging
Russ & Pam May	31308 Durney Ct. 2031 Charleen Crr.	Temecula, CA 92591	Lodging
Ruth E. Wheeler	Crr.	Carlsbad, CA 92008	Lodging
Ryan Clark	P.O. Box 164	Mammoth Lakes, CA 93546	Lodging
Sally J Thoman/Sunshine Village #164	1 Roundup Rd	Rolling Hills, CA 90274	Lodging
Salsa's Taqueria	PO Box 8633	Mammoth Lakes, CA 93546	Restaurant
San Sierra #1 / Kerri Hook	14 Revere Street	Laguna Niguel, CA 92677	Lodging
San Sierra #11/Karen Sokol	P.O. Box 11573 4891 Mount	Burbank, CA 91510	Lodging
San Sierra #14/Kurt Eakin	Alifan Dr.	San Diego, CA 92111	Lodging
San Sierra #29/Michael & Amanda Freeman	461 W Loma Alta Drive	Altadena, CA 91001	Lodging
Sandi Rowan	P.O. Box 2972	Mammoth Lakes, CA 93546	Lodging
Sara McConnell / Mountain Shadows #I-2	P.O. Box 3331	Mammoth Lakes, CA 93546	Lodging
Savela, James W.	4300 The Strand 4928 Angeles	Manhattan Beach, CA 90266	Lodging
SC233-Hill	Crest Hwy	La Canada Flintridge, CA 91011	Lodging
Scheidle Properties / Mountain Shadows #	14921 Padero Ct	Bakersfield, CA 93306	Lodging
Schmidt Properties	2122 Tokalon St	San Diego, CA 92110	Lodging
Scott & Susan Corbridge	P.O. Box 3089	Greenwood Village, CO 80155	Lodging
Scott And Pam Taylor	4456 Whittier St 1140 trevino terrace	Ventura, CA 93003	Lodging
Scott Fergus	San Jose, Ca 95120		Lodging
Scott French	P.O. Box 692	Mammoth Lakes, CA 93546	Lodging
Scott Owen	P.O. Box 358 13233 Valle	Cardiff, CA 92007	Lodging
Scott Whitley	Verde Ter. 1337 Glen Ellen	Poway, CA 92064	Lodging
SCR Vacation Rentals LLC	Lane 4471 Dean Martin	Lompoc, CA 93436	Lodging
SDAY#5CSN	Dr. Unit 2308	Las Vegas, NV 89103	Lodging

Seasons 4 #159 / Jeff Chung	30 Bungalow	Irvine, CA 92620	Lodging
Seasons 4 / Jason & Gayle Northrop	4946 Indianola Way	La Canada Flintridge, CA 910112560	Lodging
Seasons 4 132/Steven Erlanger	P.O. Box 2301	Lake Arrowhead, CA 92352	Lodging
Seasons 4 Condominium Rentals, Inc.	P O Box 226	Mammoth Lakes, CA 93546	Lodging
Seidner Properties	543 N Acta Vista Ave	Monrovia, CA 91016	Lodging
Shala O'Neil / Chateau Montalana	18033 Sweet Elm Dr	Encino, CA 91316	Lodging
Sharp Shooter Spectrum Venture, LLC	11901 W 48th Ave	Wheat Ridge, CO 80033	Retail
Shawn Mohler	2158 Chestnut Ave.	Long Beach, CA 90806	Lodging
Shea Schat's Bakery, Inc.	P.O. Box 1985	Mammoth Lakes, CA 93546	Retail
Sheldon Bromberg Apartments	P O Box 4816	Whittier, CA 90607	Lodging
Shelter Distilling - Retail	PO Box 7120	Mammoth Lakes, CA 93546	Retail
Sherri Couture Condo Rental	10444 Mill Station Rd.	Sebastopol, CA 95472	Lodging
Sherwin Villas #70 / Peter Colby	1325 W Jacaranda Pl	Fullerton, CA 92833	Lodging
SheShe's Treats	P.O. Box 7547	Mammoth Lakes, CA 93546	Retail
Shilo Inn Mammoth Lakes	P.O. Box 2179	Mammoth Lakes, CA 93546	Lodging
Side Door Café & Wine Bar	P.O. Box 3087	Mammoth Lakes, CA 93546	Restaurant
Sierra Design Studio	P O Box 1280	Mammoth Lakes, CA 93546	Retail
Sierra Lodge	P O Box 9228	Mammoth Lakes, CA 93546	Lodging
Sierra Manor #108 / Cleo Warren	701 Aspen Peak Loop # 2212	Henderson, NV 89011	Lodging
Sierra Manor #2 / Brian & Karen Salvage	3800 Calle Linda Vista	Newbury Park, CA 91320	Lodging
Sierra Manor #53 / John McConnaughey	9542 Augusta Ct	Cypress, CA 90630	Lodging
Sierra Manor #58 / George Burda	11820 Navy St	Los Angeles, CA 90066	Lodging
Sierra Manor #82 / Wendy Nishikawa	2309 Blake St. #204	Berkeley, CA 94704	Lodging
Sierra Manors # 52 / Sarah McMahan	961 Apollo	Incline Village, NV 89451	Lodging
Sierra Manors #6 / Epstein	1859 Autumn Place	Encinitas, CA 92024	Lodging
Sierra Manors #84/Spaeth, Drew	2128 Pleasant Grove Road	Encinitas, CA 92024	Lodging
Sierra Megeve #1 / Willner	P.O. Box 12964	Newport Beach, CA 92658	Lodging
Sierra Megeve #2 / Philip A. Sklar	24 Alta Vista	Rancho Mirage, CA 92270	Lodging

Sierra Megeve #24	413 Hickoryhill Dr	Encinitas, CA 92024	Lodging
Sierra Nevada Lodge	P.O. Box 918	Mammoth Lakes, CA 93546	Lodging
Sierra Park Villas #45 / Frank Toy	PO Box 39645	Los Angeles, CA 90039-0532	Lodging
Sierra Park Villas Rentals	P O Box 977	Mammoth Lakes, CA 93546	Lodging
Sierra Star Golf Course	P O Box 1942	Mammoth Lakes, CA 93546	Retail
Sierra Sundance Whole Foods	P O Box 7248	Mammoth Lakes, CA 93546	Retail
Sierra Townhome #21 Robert Tramazzo	876 Karen Way	Long Beach, CA 90815	Lodging
Sierra Woods Properties, LLC	4234 Prado De Los Pajaros	Calabasas, CA 91302	Lodging
Sierra Park Villas #35/Cheryl Mirliiss	26 Windjammer Ct	Long Beach, CA 90803	Lodging
Silverbear #26 / Sweeney	39570 Colleen Way	Temecula, CA 92592	Lodging
Simply Massage Mammoth, LLC.	P.O. Box 5034	Mammoth Lakes, CA 93546	Retail
Skadi Inc.	P O Box 1742	Mammoth Lakes, CA 93546	Restaurant
Ski Run Villas #8	650 San Dieguito Drive	Encinitas, CA 92024	Lodging
Skimalu	1211 Watson St	Key West, FL 33040	Lodging
SlideTek	PO Box 694	Mammoth Lakes, CA 93546	retail
Slocums Grill	P O Box 386	Mammoth Lakes, CA 93546	Restaurant
Slopeside Mammoth / James Spykerman	P.O. Box 7146	Thousand Oaks, CA 91320	Lodging
Smokeyard BBQ & Chop Shop Valley Oak LLC	P.O. Box 2424	Mammoth Lakes, CA 93546	Restaurant
Snow Country #3/Warmolts, Richard	115 - 22349 La Palma Ste	Yorba Linda, CA 92887	Lodging
Snow Den Investments	2131 Barton Hills Dr.	Austin, TX 78704	Lodging
Snow Pines DDE Featherlite LLC	2888 West Porter Road	San Diego, CA 92106	Lodging
Snowbank Properties LLC	1725 Finecroft Dr	Claremont, CA 91711	Lodging
Snowcreek #417 / John Deloof	1421 Melody Ln	Fullerton, CA 92831	Lodging
Snowcreek # 851 / Rachelle Rood	1935 Sunset Dr.	Ventura, CA 93001	Lodging
Snowcreek # 999 / Richard Koppel	2389 Calle Riscoso	Thousand Oaks, CA 91362	Lodging
Snowcreek #105/Larsen, Greg	24961 Sandridge 1968	Laguna Hills, CA 92653	Lodging
Snowcreek #206 / Brian & Kristina Provos	Meadowbrook Rd.	Altadena, CA 91001	Lodging
Snowcreek #210 / Garry Herron	4373 Elder Ave.	Seal Beach, CA 90740	Lodging

Snowcreek #236 / Nancy Harrington	29118 Oakpath Dr.	Agoura Hills, CA 91301	Lodging
Snowcreek #237 / Nowakowski	c/o Becky Camp 4629 Cass Street #53	San Diego, CA 92109	Lodging
Snowcreek #244 / Linda Kuratomi	3739 El Caminito	Glendale, CA 91214	Lodging
Snowcreek #284 / Connie Christenson	P.O. Box 8828	Mammoth Lakes, CA 93546	Lodging
Snowcreek #29 / Ron Smoley	210 Cypress Hill Dr.	Grass Valley, CA 95945	Lodging
Snowcreek #303 / Valerie Froscher	205 A Santa Barbara Street	Santa Barbara, CA 93101	Lodging
Snowcreek #406	1529 Buena Vista #E	San Clemente, CA 92672	Lodging
Snowcreek #418 / Beverly Lever	24711 Via Madera	Calabasas, CA 91302	Lodging
Snowcreek #43 / Lee	5701 Kiyot Way #13	Playa Vista, CA 90094	Lodging
Snowcreek #453 / Frederick Carr	100 N Poinsettia Ave	Manhattan Beach, CA 90266	Lodging
Snowcreek #46 / Denis Trafecanty	P.O. Box 305 Ste. 245 - 831	Santa Ysabel, CA 92070	Lodging
Snowcreek #614 / Carlson	State St.	Santa Barbara, CA 93101	Lodging
Snowcreek #619 / Chester Kido	9800 Donna Ave	Northridge, CA 91324	Lodging
Snowcreek #69 / Christina Robinson	7943 Artesian Rd.	San Diego, CA 92127	Lodging
Snowcreek #816 / Stephen Boyd	533 Wisconsin St.	San Francisco, CA 94107	Lodging
Snowcreek #850 / Anna Palmer	7863 Herschel Ave.	La Jolla, CA 92037	Lodging
Snowcreek #860 / Edward Kinney	930 Tahoe Blvd #802-251	Incline Village, NV 89451	Lodging
Snowcreek 100/Bonnie Blanton	3143 Willow Creek Place	Escondido, CA 92027	Lodging
Snowcreek 271 / Pete Land	919 N Fairview St	Burbank, CA 91505	Lodging
Snowcreek 279 / Sarah Loyola	1270 Grand Vista Place	Monterey Park, CA 91754	Lodging
Snowcreek 455	3272 Lowry Rd.	Los Angeles, CA 90027	Lodging
Snowcreek Athletic Club, LLC	P.O. Box 3397	Mammoth Lakes, CA 93546	Retail
Snowcreek Athletic Club, LLC	P.O. Box 3397	Mammoth Lakes, CA 93546	Retail
Snowcreek Golf Course	P O Box 100-605	Mammoth Lakes, CA 93546	Retail
Snowcreek II #309 / Tracy & Dennis Hughe	916 Wiladonda Dr.	La Canada, CA 91011	Lodging

Snowcreek IV #598 / Pollard	304 Marigold Ave	Corona Del Mar, CA 92625	Lodging
Snowcreek Management	P.O. Box 1647	Mammoth Lakes, CA 93546	Lodging
Snowcreek V #869/ Segue Properties Inc.	519 Lesterwest Way	Glendora, CA 91741	Lodging
Snowcreek V #875	880 Santa Rita Road	Templeton, CA 93465	Lodging
Snowcreek V #904/ Cindi Miller	245 E 19th Street	Costa Mesa, CA 92627	Lodging
Snowcreek V #906 / David Ness	2923 Perry St	San Diego, CA 92106	Lodging
Snowcreek V / Cameron Nouri	1325 Bennett Drive	Pasadena, CA 91103	Lodging
Snowcreek VII #1515	48624 Vista Viejo Drive	Palm Desert, CA 92260	Lodging
Snowflower #55 / Bill Kelley	246 Harvard Ln.	Santa Barbara, CA 93111	Lodging
Snowflower #80 / James & Caryl Tyberg	1191 Morada Pl	Altadena, CA 91001	Lodging
Snowflower #81 / Prunty	16668 Valle Verde Rd	Poway, CA 92064	Lodging
Snwcrk 470/Rohde	39 Woodhaven Dr.	Laguna Niguel, CA 92677	Lodging
Snwcrk 94/Esbensen Mamm Condo	125 Del Valle	Fallbrook, CA 92029	Lodging
Snwflwr 75/Mamm Mt Retreat	415 W 6th St.	Tustin, CA 92780	Lodging
Solstice 25/Mendiguchia & Haflinger	#295 - 3089-C Clairemont Dr	San Diego, CA 92117	Lodging
SomeOrs LLC	22287 Mulholland Hwy #245	Calabasas, CA 91302	Lodging
South Bay Properties Joe Castaldo	916 via Nogales	Palos Verdes Estates, CA 90274	Lodging
South Gateway Student Apartments	P.O. Box 1679	Mammoth Lakes, CA 93546	Lodging
Spellman Apartments	5414 Woodlake Ave	Woodland Hills, CA 91367	Lodging
Spile & Carnahan	22020 Ventura Blvd	Woodland Hills, CA 91364	Lodging
St. Anton # 75 / Cathy Wilson	#1 - 3625 McLaughlin Ave.	Los Angeles, CA 90066	Lodging
St. Anton #73	4530 E. Thousand Oaks Blvd #100	Westlake Village, CA 91362	Lodging
St. Anton Rentals, Inc.	P O Box 427	Mammoth Lakes, CA 93546	Lodging
St. Moritz #19 / Robert Conrad	214 Los Bautismos Ln.	San Clemente, CA 92672	Lodging
St. Moritz #20 / Brian & Susan McDonald	15902 Mills Cir	Westminster, CA 92683	Lodging

St. Moritz #21 / John Helm	3640 Purdue Ave	Los Angeles, CA 90066	Lodging
St. Moritz #3/Evgenia Hartman	3131 Druid Lane	Los Alamitos, CA 90720-5214	Lodging
St. Moritz #52 / Philip Aune	24130 Hamlin St	West Hills, CA 91307	Lodging
St. Moritz #54 & #65 / Steve Solomon	25181 Nueva Vista Dr	Laguna Niguel, CA 92677	Lodging
St. Moritz Villas #22	311 E. Calle Laureles	Santa Barbara, CA 93105	Lodging
Stayinmammoth.Com High Sierra Partners,	P.O. Box 348	Mammoth Lakes, CA 93546	Lodging
Stellar Brew	P.O. Box 9061	Mammoth Lakes, CA 93546	Restaurant
Stephen Kolokowsky/Seasons 4 #128	7915 Rufus Ct	San Diego, CA 92129	Lodging
Steve and Kelly Jones	3162 ST. ALBANS DRIVE	LOS ALAMITOS, CA 90720	Lodging
Steve Hoffman	10639 Crawford Canyon Road	Santa Ana, CA 92705	Lodging
Steve Nyeholt	3322 Corte Verso	Carlsbad, CA 92009	Lodging
Steven Hofstad	6414 Barela Ave	Temple City, CA 91780	Lodging
Steven Morris	95 Crest Dr	Manhattan Beach, CA 90266	Lodging
Steven Stearns	20160 Wells Dr.	Woodland Hills, CA 91364	Lodging
Stix	11717 McDonald St	Culver City, CA 90230	Restaurant
Subway Of Mammoth	P O Box 4093	Mammoth Lakes, CA 93546	Restaurant
Summit #12 / Schultz	756 Fay Dr,	Glendale, CA 91206	Lodging
Summit #14 / Dean Allen	25412 Nellie Gail Rd	Laguna Hills, CA 926536307	Lodging
Summit #209 / Richard Imada	11729 Baird Ave	Northridge, CA 91326	Lodging
Summit #235 / Craig Cook	100 La Salle	San Clemente, CA 92672	Lodging
Summit #280 / David Nishimura	309 W Howard St	Pasadena, CA 91103	Lodging
Summit #33/Presiado, Ruben & Ellen	3015 Pattiz Ave	Long Beach, CA 90808	Lodging
Summit #34 / Thomas Hamilton	5210 Corning Ave	Los Angeles, CA 90056	Lodging
Summit #42 / Gregory & Carolyn Fong	28718 Mt Sawtooth Dr	Rancho Palo Verdes, CA 902751936	Lodging
Summit #82 / John Cosgrove	7411 Earldom Ave	Playa Del Rey, CA 90293	Lodging
Summit #83 / Arlene Ito	9531 Westwood Dr	Westminister, CA 92683	Lodging
Summit #94 / Posella / Tandler	P.O. Box 246	Malibu, CA 90265	Lodging
Summit #98 / Robert Sakamoto	5565 Via Portora	Laguna Woods, CA 92637-6954	Lodging

Summit 51	621 Avenue A	Redondo Beach, CA 93546	Lodging
Summit Condo #216	1919 Frankfort st	San Diego, CA 92110	Lodging
Summit Condo #54 / Matthew Taylor	1171 Hyde Park Dr	Santa Ana, CA 92705	Lodging
Summit F-47	1135 Bradford Dr.	Glendora, CA 91740	Lodging
Summit Outdoor Stations, Inc	P.O. Box 9133	Mammoth Lakes, CA 93546	Lodging
Sun Snow Lodging	Box 100 Pmb 583 367 N. Skyeway Rd	Mammoth Lakes, CA 93546	Lodging
Sunflower 8 / Reece Choy		Los Angeles, CA 90049	Lodging
Sunnydale Enterprises	3316 Kelton Ave	Los Angeles, CA 90034	Lodging
Sunrise #35 / Wikholm	1512 Menta Lane	Camarillo, CA 93010	Lodging
Sunrise #45 / Jeff & Rita Parker	2732 Los Alisos N. Lane	Fallbrook, CA 92028	Lodging
Sunrise 50	12920 Central Ave #204	Hawthorne, CA 90250	Lodging
Sunshine Village #105 / Joe McKenzie	701 Sherri St	Ridgecrest, CA 93555	Lodging
Sunshine Village #112 / Martin Jeffers	440 Redlands	Playa Del Rey, CA 90293	Lodging
Sunshine Village #124 / Newkirk	2882 Columbine Ct.	Thousand Oaks, CA 91360	Lodging
Sunshine Village #136 / David Ramseyer	1620 Vista Luna	San Clemente, CA 92673	Lodging
Sunstone #314/Gottfried Family Trust	262 Pacific View Lane	Encinitas, CA 92024	Lodging
Sunstone Mammoth Condo #213	3611 Strolling Hills Rd.	Cameron Park, CA 95682	Lodging
Surefoot, LLC	A100 - 1500 Kearns Blvd	Park City, UT 84060	Retail
Susan & Michael Vicente	2838 Diamond Dr.	Camarillo, CA 93010	Lodging
Susan Peabody/Chamonix #74	4258 Teesdale ave	Studio City, California 91604	Lodging
Susan Tudor	830 Calle Vallarta	San Clemente, CA 92673	Lodging
Sweetwater House	P. O. BOX 1279	Mammoth Lakes, CA 93546	Lodging
Swiss Chalet Inn Swiss Chalet L L C	P.O. Box 16	Mammoth Lakes, CA 93546	Lodging
Sylvia Nash Ste 140-308	1001 Cooper Pt Rd SW"	Olympia, WA 98502	Lodging
T&J Ogle#7 CSN	47 6th Street	Hermosa Beach, CA 90254	Lodging
Taff Apartments	P O Box 307	Mammoth Lakes, CA 93546	Lodging
Tailwaggers	P O Box 1278	Mammoth Lakes, CA 93546	Retail
Tallus 8 LLC	18301 Van Karman Ave. Ste 250	Irvine, CA 92612	Lodging

Tamara Loveland	10416 Miloann St.	Temple City, CA 91780	Lodging
Tamarack Lodge Resort	P O Box 24	Mammoth Lakes, CA 93546	Lodging
Tate House	26741 Kendall Lane	Stevenson Ranch, CA 91381	Lodging
Ted & Kay Stern	1410 School House Rd.	Santa Barbara, CA 93108	Lodging
Terri Wilson	P.O. Box 227	Mammoth Lakes, CA 93546	Lodging
TEST ACCOUNT #2		,	Lodging
TEST BTC ACCOUNT	P.O. Box 1609	Mammoth Lakes, CA 93546	Retail
Thai'd Up!	P O Box 8133	Mammoth Lakes, CA 93546	Restaurant
The Best Of Mammoth, Llc (101 Great Esca	P.O. Box 8375	Mammoth Lakes, CA 93546	Lodging
The Best Of Mammoth, Llc (Timber Ridge)	P.O. Box 8375	Mammoth Lakes, CA 93546	Lodging
The Eatery	PO Box 1528	Mammoth Lakes, CA 93546	Retail
	878 Commonwealth Ave.		
The Lautner House		Venice, CA 90291	Lodging
The Loco Frijole	P.O. Box 7904	Mammoth Lakes, CA 93546	Retail
The Looney Bean Coffeehouse & Roasting C	P.O. Box 854	Mammoth Lakes, CA 93546	Retail
The M" Inn Mammoth The "M" Llc"	25205 Malibu Rd	Malibu, CA 90265	Lodging
The Mammoth Escape	6 Chesterfield	Mission Viejo, CA 92692	Lodging
The Nest Collective	P.O. Box 8361	Mammoth Lakes, CA 93546	Retail
	138 Aspen Springs Ranch Rd.		
The Nor Group LLC		Crowley Lake, CA 93546	Lodging
The Richards' Trust	P.O. Box 4465	Westlake Village, CA 91359	Lodging
The Ski Renter at Mammoth	P.O. Box 7028	Mammoth Lakes, CA 93546	Retail
The Stove	P.O. Box 3955	Mammoth Lakes, CA 93456	Restaurant
	2044 Impressionist Way		
The Village #2304 / Kong		El Dorado Hills, CA 95762	Lodging
The Village #3410/Gregory A. George	12734 Benavents Way	San Diego, CA 92129	Lodging
Theodora & Teddy Monney	17922 Mayerling St.	Grenada Hills, CA 91344	Lodging
Therese Smith	2-1147 E. Cliff Dr.	Santa Cruz, CA 95062	Lodging
Thomas & Marilyn Malcolm Summit 66	744 E Cypress Ave.	Glendora, CA 91741	Lodging
	P.O. Box 100- PMB121		
Thomas & Ruth Kawakami		Mammoth Lakes, CA 93546	Lodging
Thomas Wilson Vacation Rental	PO Box 3773	Orange, CA 92857	Lodging
Tim & Nisha York	977 Via Rivera	Newbury Park, CA 91320	Lodging

Tim Bombard	P.O. Box 865 15295 Saddleback Road	Avalon, CA 90704 Canyon Country, CA 91387	Lodging
Timber Ridge #40/Gwynn	29902 Avenida Refinida	Rancho Palos Verdes, CA 90275	Lodging
Timberline #16 / Lou Castellano	P.O. Box 5816 2208 Monte Carlo Way	Hacienda Heights, CA 91745 Placentia, CA 92870	Lodging
Timberline #22 / Taiichi Aoyama	12216 S Richeon Ave	Downey, CA 90242	Lodging
Timberline #27 / Sau Wai Lim	430 N Burnaby Ave	Glendora, CA 91741	Lodging
Timberline #31 / Pamela Huffman	2072 N. Roosevelt ave	Altadena, CA 91001	Lodging
Timberline Unit 46	14730 Hornsby Hill Rd	Austin, TX 78734	Lodging
Timbers #1 / Canfield	3400 The Strand	Manhattan Beach, CA 90266	Lodging
Timbers #1011 / West Coast 2011-2 L.L.C.	7019 Eagle Heights Drive	Mattawan, MI 49071	Lodging
Timbers #20 / Scott McIntyre	10322 Dunleer Dr 1427 Rancho Hills DR	Los Angeles, CA 90064 Chino Hills, CA 91709	Lodging
Timbers 27/Kelly Stackpoole	2408 Via Anacapa	Palos Verdes Estate, CA 90274	Lodging
Todd Wittenbrock	P.O. Box 1672	Mammoth Lakes, CA 93546	Retail
Tom and Debbie Allen	P.O. Box 3985 7101 Obelisco Circle	Mammoth Lakes, CA 93546 Carlsbad, CA 92009	Retail
Tonik Rowley Style Inc	24592 Via Carlos	Laguna Niguel, CA 92677	Lodging
Toomey's Catering And Carry-Out Toominat	P.O. Box 1090	Mammoth Lakes, CA 93546	Lodging
Tracy & Kurt Olson	5150 Almaden Dr.	Los Angeles, CA 90042	Lodging
Tracy Ettinghoff	Trendy Tots / Trendy Twens	Mammoth Lakes, CA 93546	Retail
Travelodge	P.O. Box 2249 1706 Antigua Way	Newport Beach, CA 92660	Lodging
Trayce Field	P.O. Box 3922	Mammoth Lakes, CA 93546	Restaurant
Trendy Tots / Trendy Twens	P O Box 1882	Mammoth Lakes, CA 93546	Retail
Trevor Benedict	P.O. Box 2057	Mammoth Lakes, CA 93546	Retail
Triple-B Bar-B-Que	877 Jefferson St.	Monterey, CA 93940	Lodging
Trout Fly/Trout Fitter	P.O. Box 68"	Portland, OR 97207	Retail
Trout Taxidermy	4515 Ocean View Bl #305	La Canada, CA 91011	Lodging
TV109	#336 - 5036 Dr. Phillips Blvd	Orlando, FL 32819	Lodging
Twin Lakes Art Gallery			
Tyrolean Village #10 / Elizabeth Cain Ba			
Tyrolean Village #107/Critical Ground LI			

Tyrolean Village #311 / Keating Family T	19191 Harvard Ave #144F	Irvine, CA 92612	Lodging
Tyrolean Village #316 / Adrian Messner	12003 Reche Canyon	Colton, CA 92324	Lodging
Unmack, Arthur & Sherry et al	4004 Miraleste Drive	Rancho Palos Verdes, CA 90275	Lodging
Upstairs Enterprise	13923 Boquita Dr.	Del Mar, CA 92014	Lodging
Vacasa	121 N. 9th St. Ste 302	Boise, ID 83702	Lodging
Val D'Iserre #16	35 Calle Viviana	San Clemente, CA 92673	Lodging
Val D'Iserre #17 / Richard Van Voorhis	12781 Amethyst	Garden Grove, CA 92645	Lodging
Val Disere #27-Stephanie Pena	720 3rd St.	Encinitas, CA 92024	Lodging
Val D'Iserre #31/ Larry Lewis	P.O. Box 4650	Laguna Beach, CA 92651	Lodging
Val D'Iserre Unit #28	6725 TEA TREE ST	CARLSBAD, CA 92011	Lodging
Vdlp #3/Susan Hadsell-Martin	539 Garfield Street	Oceanside, CA 92054	Lodging
Vern Clevenger Photo	#4 - Box 100 PMB 300 Rd.	Mammoth Lakes, CA 93546	Retail
Viewpoint #128 / Norma Michelsen	3633 Pebble Pl	Newbury Park, CA 91320	Lodging
Viewpoint #138 / Gerald McDonald	305 Calle Dorado	San Clemente, CA 92672	Lodging
Viewpoint #156 / Kraln Co	418 E Live Oak Ave	Arcadia, CA 91006	Lodging
Viewpoint Management Corporation	P O Box 1187	Mammoth Lakes, CA 93546	Lodging
Villa De Los Pinos #12 / Marilyn Scranato	370 Deodar Circle	Sierra Madre, CA 91024	Lodging
Villa De Los Pinos #16 / Chris Lutz	25262 Swanway	Dana Point, CA 92629	Lodging
Villa De Los Pinos #30 / Mark Beizer	3058 Charlemagne Ave.	Long Beach, CA 90808	Lodging
Villa De Los Pinos #35 / William Taube	8604 Indian Clover Ct.	Bakersfield, CA 93311	Lodging
Villa De Los Pinos 34/Perry	1524 Towhee Ct.	Ventura, CA 93003	Lodging
Village Homeowner Services	P O Box 8370	Mammoth Lakes, CA 93546	Lodging
Village Lodging	P O Box 3459	Mammoth Lakes, CA 93546	Lodging
Viva Running, LLC	4656 Dapple Ln	Boulder, CO 80301	Lodging
Vons #2400	Ms#6516 - P O Box 29096	Phoenix, AZ 85038-9096	Retail
Waller Revocable 2006 Trust	8828 Pershing Dr. #125	Playa del Rey, CA 90293	Lodging

Warren L. & Edith N. Levy	9812 Oakwood Cir	Villa Park, CA 92861	Lodging
Wave Rave Snowboard Shop	P O Box 2479	Mammoth Lakes, CA 93546	Retail
Wendy Reininga/449 Sierra Manor RD C-24	15248 Dickens St. 104	Sherman Oaks, CA 91403	Lodging
Wesley Pracht	P.O. Box 444	Mammoth Lakes, CA 93546	Lodging
Wesley Pracht (TOT)	P.O. Box 444	Mammoth Lakes, CA 93546	Lodging
Westin #703 / Jerry Dunlap	P.O. Box 1782	Mammoth Lakes, CA 93546	Lodging
Westin Monache Intrawest Hospitality Man	Suite 300 - 1621 18th Street	Denver, CO 80202-5905	Lodging
White Horse Inn	P O Box 2326	Mammoth Lakes, CA 93546	Lodging
White Swan Rentals	P.O. Box 9251	Mammoth Lakes, CA 93546	Lodging
Whitebark Restaurant & Bar	Suite 300 - 1621 18th St	Denver, CO 80202	Restaurant
Wildflower #20 Gail Anne Otter	1206 Mohawk St	Los Angeles, CA 90026	Lodging
Wildyrie Lodge	P O Box 108	Mammoth Lakes, CA 93546	Lodging
Wildyrie Lodge	P O Box 108	Mammoth Lakes, CA 93546	Retail
William Cramer	P.O. Box 18929	Anaheim, CA 92817	Lodging
William Eng/	12230 Lantz Lane	Moreno Valley, CA 92555	Lodging
William Mayne	4217 Glenwood Ave.	Los Angeles, CA 90065	Lodging
William Vogel Apartments	300 Paseo Tesoro	Walnut, CA 91789	Lodging
Wilson's Leather	Attention Tax Dept (3325)	Brooklyn Park, MN 55428	Retail
Winterset # 31 / Sundstrom	5152 Hamer Lane	Placentia, CA 92870	Lodging
Winterset #19/Diana Vaz	PO Box 8835	Mammoth Lakes, CA 93546	Lodging
Wok N Rolls	P.O. Box 8597	Mammoth Lakes, CA 93546	Restaurant
Woodlands #26 / Sally Schwerdtfeger	2229 Juan St.	San Diego, CA 92103	Lodging
Woodlands #3	26722 Kendall Lane	Stevenson Ranch, CA 91381	Lodging
Woodlands #30 / Allan Holland	2505 Charter Oak Dr	Prescott, AZ 86305	Lodging
Woodlands #33/ Loretta Sturla	P.O. Box 3089	Greenwood Village, CO 80155-3089	Lodging
Woodlands #48 / Ettinghoff	24592 Via Carlos	Laguna Niguel, CA 92677	Lodging
Woodlands #6	9854 National Blvd #149	Los Angeles, CA 90034	Lodging
Woodlands 41/Kazmark	6410 Via De Anzar	Rancho Palos Verdes, CA 90275	Lodging
Woods Lodge	P O Box 108	Mammoth Lakes, CA 93546	Lodging
Woodwinds #2066 / Stanton	27 Glen Raod	Mountain Lakes, NJ 7046	Lodging

Woodwinds @ Sierra Star	1200 S. Oakland Ave	Pasadena, CA 91106	Lodging
Www.Mammothlakes.Com	P O Box 7338	Mammoth Lakes, CA 93546	Lodging
Www.Viewgetaways.Com	4132 N 18th Ave	Phoenix, AZ 85015	Lodging
Youngerman Condominium	318 Avenida Santa Margarita	San Clemente, CA 92672	Lodging
Zpizza Mammoth Mammoth Slices, Inc	P.O. Box 4093	Mammoth Lakes, CA 93546	Restaurant
Zubieta Rental	202 - 5th Street	Seal Beach, CA 90740	Lodging

**List as of April 2018*

APPENDIX 3 – APPEALS COMMITTEE

The appeals process described below illustrates the current appeals process adopted by the MLT Board. The MLT Board may modify this process in the future as it deems necessary. Modification of this process is not considered a modification of this Plan for purposes of Streets and Highways Code section 36636.

a. *Appeal Panel Criteria*

The MLTBID Appeals Panel shall be an ad hoc committee of the MLT Board. The Appeals Panel will consist of three (3) MLT Board Members designated by the MLT Board Chair. The Chair will consider any potential conflicts of interest when designating the members of the Appeals Panel. The MLT Executive Director shall be present as staff at all Appeal Panel meetings to share information provided by appealing businesses. All MLTBID Appeals Panel decisions shall be final.

b. *Process and Protocol*

- i. Requests: Requests for an appeal can be made by emailing MLTBID@visitmammoth.com.
- ii. Timeline for Appeals: Tier classification appeals shall be heard between September 1 and October 31 each year. Exemption appeals may be heard at any time.
- iii. Annual Appeal: If a business successfully appeals their Tier classification they will need to re-appeal every year to confirm what Tier they will be assessed at in the ensuing year. Businesses may re-appeal annually if they change Tiers. All businesses shall be assessed their current Tier assessment as of September 1 each year. The appealing business' assessment rate shall not be adjusted until a successful appeal is heard during the September 1 through October 31 annual appeal period.

c. *Criteria for MLTBID Appeal Consideration (retail and restaurant businesses only)*

- i. Tier 2: An appealing business must provide verifiable Internal Revenue Service tax documentation showing that the business' annual gross revenue is between \$50,000 and \$150,000. If successfully appealed, Tier 2 businesses will be invoiced within 30 days of the appeal decision, for the \$500 annual assessment.

Alternatively, an appealing business must provide verifiable information showing that more than fifty percent (50%) of annual gross revenues are derived from residents of the zip code 93546.

- ii. Tier 3: An appealing business must provide Internal Revenue Service tax documentation showing that the business' annual gross revenue is \$49,999 or less. If successfully appealed, Tier 3 businesses will be invoiced within 30 days of the appeal decision, for the \$50 annual assessment.
- iii. Examples of Acceptable "Verifiable Information":
 - Annual Internal Revenue Service tax documents – this is the **ONLY** acceptable verifiable information for businesses appealing based on annual gross revenues;
 - Charge accounts (majority zip code 93456 i.e. hardware stores);
 - "Locals" specific pricing that shows more than fifty percent (50%) of annual gross revenues are contributed by residents of the zip code 93456;

- Database zip code analysis – tied to revenues;
- Credit card zip code analysis – tied to revenues; and
- Product delivery records showing revenues for products delivered to zip code 93456 addresses making up more than fifty percent (50%) of overall annual gross revenues.

d. *Exemptions – Appeal Panel Decision Still Required*

The following businesses are exempt from paying the MLTBID assessment. If any of the businesses listed are currently being assessed, such a business must appeal their classification before the Appeals Panel. If successfully appealed, an exempt business shall be refunded any assessment paid during the period in which it should have been classified as exempt.

- Non-tourism businesses that can conclusively demonstrate that they do not receive **ANY** revenue from visitors;
- Non-profit organizations (Internal Revenue Service non-profit determination letter required for appeal);
- Fuel source businesses (gasoline, propane, wood, pellets, oil, etc.)
- Utility provider businesses;
- Wholesales items to other businesses for final sale to consumers;
- Internet sales businesses;
- Non-taxable food items for human consumption;
- Government managed lodging (campgrounds); and
- Government employee lodging stays.

e. *New Retail and Restaurant Businesses*

All retail and restaurant businesses applying for new Town of Mammoth Lakes business licenses shall collect and remit MLTBID assessments each month for their designated segment for at least one year (first full tax year they are in business) before being eligible for appeal to Tier 2 or 3. If a business is reclassified Tier 2 or 3, the business will be refunded any assessment paid in excess of their Tier classification. New retail and restaurant businesses will be assessed at one and one-half percent (1.5%) of annual gross revenue until they have been in business for one full tax year, at which time they may appeal to be classified as a Tier 2 or Tier 3 business based on annual gross revenues. New retail and restaurant businesses must complete at least one full year (first 12 months they are in business) before they may appeal to be classified as Tier 2 based on more than fifty percent (50%) of their annual gross revenue being derived from residents of the zip code 93546.

f. *Examples*

- Example of Business Reclassification From Tier 2 to Tier 1: If a business' annual gross revenue increases from \$135,000 to \$175,000 they will be reviewed between September 1 and October 31 and will be reclassified from Tier 2 to Tier 1 and go from being assessed \$500 annually to being assessed 1.5% of annual gross revenue, remitted monthly. The business will have paid their Tier 2 \$500 annual assessment on September 1st and will need to show their gross revenue for September and October to determine the amount owed at 1.5%. Whatever amount owed at 1.5% will be debited from the \$500 paid on September 1. The business will be assessed more if the amount owed exceeds the \$500 already paid. If the amount of the

assessment is less than the \$500 already paid, the business will be rebated, or credited for the remainder. In other words, if they move up to Tier 1 and have paid the Tier 2 annual fee of \$500, but through calculation of their gross revenues for September and October only would have owed \$350 at the 1.5% assessment rate – they would then be rebated, or credited \$150 for over payment. Starting November 1, the business will be required to remit monthly at the 1.5% rate moving forward.

- ii. Example of Business Reclassification From Tier 3 to Tier 2: If a business' annual gross revenue increases from \$45,000 to \$135,000 they will be reviewed between September 1 and October 31 and will be reclassified from Tier 3 to Tier 2 and go from being assessed \$50 annually to being assessed \$500 annually. The business will have paid their Tier 3 \$50 annual fee on September 1st and will need to remit the additional \$450 owed for the annual \$500 Tier 2 fee. This will be payable by November 1.
- iii. Example of Business Reclassification From Tier 1 to Tier 2: If a business' annual gross revenue decreases from \$175,000 to \$135,000 they may appeal between September 1 and October 31 to be reclassified from Tier 1 to Tier 2 and go from being assessed 1.5% of annual gross revenue to being assessed \$500 annually. The business will have paid at Tier 1 level for September and possibly October and whatever amount paid will be credited towards the \$500 assessment for the upcoming year. If the business falls short of \$500 in the September and October time frame while paying Tier 1, the difference will be due November 1. If the business has paid more than the \$500 in the September and October time frame while paying Tier 1, the overage will be refunded. In other words, if they successfully appeal to Tier 2 but have only paid \$350 in assessment – they would then owe \$150 to fulfill the Tier 2 \$500 annual assessment.
- iv. Example of Business Reclassification From Tier 2 to Tier 3: If a business' annual gross revenue decreases from \$135,000 to \$45,000 they may appeal between September 1 and October 31 to be reclassified from Tier 2 to Tier 3 and go from being assessed \$500 annually to being assessed \$50 annually. The business will have paid at Tier 2 level \$500 assessment for the upcoming year and upon successful appeal will be rebated \$450.