#### **RESOLUTION NO. 24-**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES STATE OF CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX AND LEVYING SPECIAL TAXES FOR TOWN OF MAMMOTH LAKES COMMUNITY FACILITIES DISTRICT NO. 2005-01 FOR FISCAL YEAR 2024/25

The Town Council (the "Council") of the Town of Mammoth Lakes (the "Town") does resolve as follows:

**WHEREAS,** the Town Council (the "Town Council") of the Town of Mammoth Lakes, California (the "Town"), has previously formed the Town of Mammoth Lakes Community Facilities District No. 2005-01 (the "Community Facilities District") under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

**WHEREAS**, the Town Council, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes to pay for the costs of certain facilities, services, and to authorize the issuance of bonds secured by the special taxes under the Act; and

**WHEREAS**, the Town Council, by prior ordinance, authorized and levied special taxes within the Community Facilities District; and

WHEREAS, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor; and

**WHEREAS**, the Town Council desires to levy the special tax within the Community Facilities District for Fiscal Year 2024/25.

### NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

- 1. The foregoing recitals are true and correct.
- 2. The Town Council hereby determines that the special tax requirement of the Community Facilities District for Fiscal Year 2024/25 is \$2,889.95 and hereby levies the special taxes for Fiscal Year 2024/25 at the rate and by land use listed on Table A. A detailed accounting of the tax levied against each parcel subject to the tax is set forth in Exhibit A hereto which is approved by the Town Council and incorporated herein for reference. Based on Mono County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the Mono County Auditor-Controller. The special tax amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the Rate and Method of Apportionment for the Community

Facilities District. The Town Clerk is hereby authorized to direct and file with the Mono County Auditor-Controller, a certified list of all parcels subject to the Special Tax levy in Fiscal Year 2024/25 and the amount of the special tax to be levied on each such parcel for Fiscal Year 2024/25.

- 3. Town officers and staff are hereby authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of special taxes for Fiscal Year 2024/25 as provided in this Resolution.
- 4. Any actions heretofore taken by the officers and staff of the Town with respect to the levy of the special taxes for Fiscal Year 2024/25 are hereby approved, confirmed and ratified.
  - 5. This Resolution shall take effect immediately upon its adoption.
- 6. The Town Clerk shall certify to the adoption of this resolution and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED, AND ADOPTED this 19 th day of June, 2024.

| ATTEST:                                      | Bill Sauser, Mayor<br>Town of Mammoth Lakes |
|--|---|
| Jamie Gray, Town Clerk Town of Mammoth Lakes |   |

#### Exhibit A

### Fiscal Year 2024/25 Special Tax Roll Town of Mammoth Lakes Community Facilities District No. 2005-01

|                 |                             | Facilities  | Services    | <b>Estimated Total Special</b> |
|-----------------|-----------------------------|-------------|-------------|--------------------------------|
| APN             | Special Tax Classification  | Special Tax | Special Tax | Tax Levy Amount                |
| 033-147-010-000 | SFR Non-Transient >3,000 sf | \$2,369.20  | \$520.75    | \$2,889.95                     |

# Table A Fiscal Year 2024/25 Town of Mammoth Lakes Community Facilities District No. 2005-01

## **Maximum Facilities Special Tax**

|                                      | Building Square  | Number of | Maximum     |
|--------------------------------------|------------------|-----------|-------------|
| Special Tax Classification           | Footage          | Bedrooms  | Special Tax |
| Single Family Non-Transient Property | >3,000 sf        | N/A       | \$2,369.20  |
| Single Family Non-Transient Property | 1,500 - 3,000 sf | N/A       | \$1,590.67  |
| Single Family Non-Transient Property | <1,500 sf        | N/A       | \$813.54    |
| Single Family Transient Property     | N/A              | N/A       | \$3,166.10  |
| Multi-Unit Non-Transient Property    | N/A              | >=2       | \$1,382.03  |
| Multi-Unit Non-Transient Property    | N/A              | <2        | \$708.52    |
| Multi-Unit Transient Property        | N/A              | >=2       | \$2,042.94  |
| Multi-Unit Transient Property        | N/A              | <2        | \$1,039.96  |
| Mobile Home Property                 | N/A              | N/A       | \$1,716.69  |
| Commerial/Office Property (sq ft)    | N/A              | N/A       | \$1.97      |
| Industrial Property (sq ft)          | N/A              | N/A       | \$0.84      |

## **Maximum Services Special Tax**

|                                      | Building Square  | Number of | Maximum     |
|--------------------------------------|------------------|-----------|-------------|
| Special Tax Classification           | Footage          | Bedrooms  | Special Tax |
| Single Family Non-Transient Property | >3,000 sf        | N/A       | \$520.75    |
| Single Family Non-Transient Property | 1,500 - 3,000 sf | N/A       | \$349.73    |
| Single Family Non-Transient Property | <1,500 sf        | N/A       | \$178.71    |
| Single Family Transient Property     | N/A              | N/A       | \$633.22    |
| Multi-Unit Non-Transient Property    | N/A              | >=2       | \$303.51    |
| Multi-Unit Non-Transient Property    | N/A              | <2        | \$155.60    |
| Multi-Unit Transient Property        | N/A              | >=2       | \$408.28    |
| Multi-Unit Transient Property        | N/A              | <2        | \$207.99    |
| Mobile Home Property                 | N/A              | N/A       | \$377.46    |
| Commerial/Office Property (sq ft)    | N/A              | N/A       | \$0.40      |
| Industrial Property (sq ft)          | N/A              | N/A       | \$0.16      |