

**ORDINANCE NO. \_\_\_\_\_**

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

**TOWN OF MAMMOTH LAKES  
COMMUNITY FACILITIES DISTRICT NO. 2023-1  
(MAINTENANCE SERVICES)  
ANNEXATION NO. 1  
TAX ZONE NO. 2**

**WHEREAS**, the Town of Mammoth Lakes (the “Town”) has conducted proceedings pursuant to the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”) to establish the Town of Mammoth Lakes Community Facilities District No. 2023-1 (Maintenance Services) (the “District”) for the purpose of financing the costs of the services and maintenance related to plowing and removal of snow, and maintenance of curbs/sidewalks, landscapes and streetlights, and related appurtenances (the “Services”) as provided in the Act; and

**WHEREAS**, the rate and method of apportionment of special tax for the District (the “Rate and Method”) is set forth in Exhibit B to the Town Council Resolution 23-18 entitled “A Resolution of the Town Council of the Town of Mammoth Lakes, State of California, Establishing the Formation of a Community Facilities District” (the “Resolution of Formation”), which was adopted on April 5, 2023; and

**WHEREAS**, the Town has conducted proceedings to annex territory into the District and, with respect to the proceedings, following an election of the qualified electors in the territory proposed for annexation (the “Annexation Territory”), the Town Council, on February 5, 2025, adopted a Resolution entitled “A Resolution of the Town Council of the Town of Mammoth Lakes, State of California, Declaring the Results of a Special Annexation Landowner Election, Determining Validity of Prior Proceedings, and Directing the Recording of the First Amendment to Notice of Special Tax Lien.”

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

1. The foregoing recitals are true and correct.
2. By the passage of this Ordinance, the Town Council hereby authorizes and levies the special tax within the District, including the Annexation Territory, pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of special tax set forth in the Resolution of Formation, which rate and method is by this reference incorporated herein. The special tax has previously been levied in the original territory of the District beginning in fiscal year 2022/23 pursuant to Ordinance No. 23-04 passed and adopted by the Town Council on April 19, 2023, and the special tax is hereby levied commencing in fiscal year 2024/25 in the District, including the Annexation Territory, and in each fiscal year thereafter to pay for the Services for the District and all costs of administering the District.
3. The Town’s Finance Director, designee, employee, or consultant of the Town is hereby authorized and directed each fiscal year to determine the specific special tax to be levied for the next ensuing

fiscal year for each parcel of real property within the District, including the Annexation Territory, in the manner and as provided in the Resolution of Formation.

4. Exemptions from the levy of the special tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall the special tax be levied on any parcel within the District in excess of the maximum special tax specified in the Resolution of Formation.
5. All of the collections of the special tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of the costs of the Services, the payment of the costs of the Town in administering the District, and the costs of collecting and administering the special tax.
6. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Town Council may provide for other appropriate methods of collection by resolution(s) of the Town Council. The Finance Director of the Town is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Mono in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Mono for fiscal year 2024/25 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the Town.
7. If for any reason any portion of this ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the District, including the Annexation Territory, by a court of competent jurisdiction, the balance of this ordinance and the application of the special tax to the remaining parcels within the District, including the Annexation Territory, shall not be affected.
8. The Mayor shall sign this Ordinance and the Town Clerk shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation for the Town.
9. This Ordinance takes effect upon its adoption.

INTRODUCED and first read on the 5<sup>th</sup> day of February 2025; and PASSED AND ADOPTED this 19<sup>th</sup> day of February 2025.

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CHRIS BUBSER, Mayor

ATTEST:

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JAMIE GRAY, Town Clerk