

## **TOWN COUNCIL STAFF REPORT**

Title: Adopt Resolution of Intention to Levy and Collect Annual Assessments within Assessment District 2014-1 (Mammoth View) for the Fiscal Year 2025/26, approving the Annual Report, and setting the time and place for the public hearing on April 16, 2025

Meeting Date: March 19, 2025

Prepared by: Pam Smitheman, Assistant Engineer

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### **RECOMMENDATION:**

Staff recommends that Town Council adopt the Resolution of Intention to levy and collect annual assessments within Assessment District 2014-1 (Mammoth View) for the Fiscal Year 2025/26, approving the Annual Report, and setting the time and place for the public hearing on April 16, 2025.

### **BACKGROUND:**

Each year at this time, the assessments against properties within Assessment District 2014-1 (Mammoth View) must be reevaluated to determine whether the annual funding is sufficient for the anticipated costs of public services needed in the upcoming fiscal year. The Improvement Act of 1911, under which the district was formed, requires a Resolution determining the amount be filed each year to determine and levy an annual assessment. This staff report recommends the adoption of a resolution approving the annual report in accordance with the Benefit Assessment Act of 1982 and the Improvement Act of 1911.

### **ANALYSIS:**

In Fiscal Year 2024/25 there were no maintenance projects done along Viewpoint Road. The Town has considered administration costs, a long-term pavement management program, snow removal, and other maintenance for Viewpoint Road and has determined that due to current fund balances and long-term needs, it is recommended that a levy of \$6,000.00 be assessed in Fiscal Year 2025/26. The maximum allowable assessment for 2025/26 is \$39,361.78 and the assessment being recommended is \$6,000.00 since the existing fund balance has sufficient maintenance funds and only needs additional funds for administrative costs. A public hearing is required under the code sections for which the assessment is governed.

### **FINANCIAL CONSIDERATIONS:**

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is \$6,000.00 for the 2025/26 fiscal year.