

TOWN OF MAMMOTH LAKES

Fiscal Year 2025/26 Engineer's Report For:

**Benefit Assessment District No. 2014-1
(Mammoth View)**

February 2025

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

TABLE OF CONTENTS

1. EXECUTIVE SUMMARY	1
2. PLANS AND SPECIFICATIONS	2
2.1 Description of the Boundaries of the District	2
2.2 Description of District Maintenance Activities	2
3. ESTIMATED COSTS	3
3.1 District Budget.....	3
3.2 Definitions of Budget Items.....	4
4. SPECIAL AND GENERAL BENEFIT	5
4.1 Identification of Benefit	5
4.2 Separation of General Benefit.....	6
4.3 Quantification of General Benefit	7
4.4 Apportioning of Special Benefit	10
5. METHOD OF ASSESSMENT	15
5.1 Method of Assessment Spread	15
5.2 Cost of Living Inflator	15
5.3 Assessment Budget	16
6. APPENDICES	17
6.1 Appendix A – Assessment Diagram.....	18
6.2 Appendix B – Assessment Roll	19

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the “Town”) previously established the Benefit Assessment District No. 2014-1 (Mammoth View) (the “District”) in 2014 pursuant to the Benefit Assessment Act of 1982; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2025/26; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	\$6,000.00
Less: Town General Benefit Contribution	0.00
Less: Additional Contribution	0.00
Plus: Contribution from District Funds	0.00
Balance to Assessment	\$6,000.00
Total Special Benefit Points	326.41
Fiscal Year 2025/26 Maximum Assessment Rate Per Special Benefit Point	\$120.59
Fiscal Year 2025/26 Actual Assessment Rate Per Special Benefit Point	\$18.38

2. PLANS AND SPECIFICATIONS

The District will provide for the ongoing maintenance, servicing, and administration of road, emergency access area, and sidewalk improvements all located within the public right-of-way and dedicated easements or the emergency access area within the boundaries of the District. The Mammoth View project developer and the Town funded and constructed the District improvements to be maintained.

2.1 Description of the Boundaries of the District

The District is located within the boundaries of the Town. The District is generally bounded by Main Street on the south, on the northeast by Alpine Circle, on the east by Mountain Boulevard, and on the west near Minaret Road. The District boundaries include the Mammoth View project and the Viewpoint condominiums, as well as the public improvements including Viewpoint Road, the emergency access area, and a portion of the Main Street sidewalks. The District will not provide maintenance and service activities to improvements located outside of the District boundaries.

Section 6 of this Engineer's Report provides an assessment diagram that more fully provides a description of the parcels within the District's boundaries.

2.2 Description of District Maintenance Activities

The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities located throughout the District, which are of direct and special benefit to the parcels within the District. The District improvements are located within the street public rights-of-way and dedicated public easements or the emergency access area which are all within the boundaries of the District.

The District maintenance activities may include but are not limited to, all of the following: maintenance of Viewpoint Road and the emergency access area, including the emergency access area traffic control management device (e.g. gate), snow management, including the melting, removal, and hauling, summer sidewalk sweeping, hardscape and landscape maintenance, street lights, monument and directional sign maintenance, banner maintenance, and the upkeep, repair, removal or replacement of all or any part of any improvement. The District services include all necessary service, operations and administration required to keep the District improvements in an operational and satisfactory condition. Services provided include all necessary service, operations and administration required to keep the improvements in an operational and satisfactory condition. The District maintenance and services shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

3. ESTIMATED COSTS

3.1 District Budget

The estimated costs of maintaining, servicing, and administering of the District improvements as described in Section 2 are outlined below. Each year, as part of the District assessment levy calculation process, the costs and expenses are reviewed, and the annual costs are projected for the following fiscal year.

The Fiscal Year 2025/26 estimated cost budget for maintaining, servicing, and administering the District improvements is shown in the following table:

Description	Proposed Fiscal Year 2025/26 Costs
Annual Maintenance Costs	
Snow Management	\$0.00
Summer Sidewalk Sweeping	0.00
Landscape Maintenance	0.00
Street Maintenance	0.00
Subtotal Annual Maintenance Costs	\$0.00
Major Maintenance Costs	
Slurry Seal – Accrual	\$0.00
Asphalt – Accrual	0.00
Landscape Improvements	0.00
Subtotal Major Maintenance Costs	\$0.00
Administration Costs	
Personnel/Overhead/Consultant	\$6,000.00
Subtotal Administration Costs	\$6,000.00
Total District Budget	\$6,000.00
Less: Town General Benefit Contribution	\$0.00
Less: Additional Contribution	0.00
District Property Owner Participation and Reserves	\$0.00
Less: Contribution from District Funds	\$0.00
Fiscal Year 2025/26 District Assessment	\$6,000.00

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements and sidewalks snowmelt expenses. The annual snow management budget is based upon a 200-inch snow year.

Summer Sidewalk Sweeping: Includes sweeping of the sidewalk improvements during the summer months.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Street Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff to maintain the street improvements of Viewpoint Road and the emergency access area, including the power of streetlights, annual asphalt repair, striping of the road, maintenance of road signs, maintenance of retaining walls, maintenance of guard rails, curb, gutter, sidewalk, and sweeping, as necessary.

Slurry Seal - Accrual: Includes the accrual for costs to provide for periodic asphalt sealing of the street improvements within the District. The asphalt sealing has a finite life expectancy and will need to be completed approximately every six years in the future.

Asphalt - Accrual: Includes the cost to provide for periodic asphalt replacement of the street improvements within the District. The asphalt has a finite life expectancy and will need to be replaced approximately every 15 years in the future.

Fog seal – Accrual: Includes the accrual for costs to provide for periodic fog seal treatment of the asphalt of the street improvements within the District. The asphalt fog seal has a finite life expectancy and will need to be completed approximately every three years. Every six years the asphalt will be slurry sealed, rather than fog sealed.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the Mono County (the "County") tax roll each year, along with responding to any public inquiries.

3.2.3 GENERAL BENEFIT

Town Contribution for General Benefit: The Town contributes 2.52% of the direct annual maintenance cost.

Additional Contribution: In addition to the general benefit contribution, the Town is providing additional contributions to the District when funds are provided from the Gas Tax Fund for services provided in the District.

4. SPECIAL AND GENERAL BENEFIT

Pursuant to Article XIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance of the improvements shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance of the improvements. The Benefit Assessment District Act of 1982, commencing with Section 54703 of the Government Code, permits the establishment of assessment districts by local agencies for the purpose of providing services which benefit individual properties for those services which confer special benefit upon the properties to which the services are being provided.

Section 54711(1) of the Benefit Assessment District Act of 1982 requires that assessments must be levied according to benefit, this Section states:

"The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service."

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of parcels exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and public parkways.

Furthermore, Proposition 218 requires that the Town separate the general benefit from special benefit, so that only special benefit may be assessed to properties within the District.

4.1 Identification of Benefit

The ongoing maintenance, servicing and operation of the District improvements will provide benefits to both those properties within the District boundaries and to the community as a whole. The snow cleared and year-round maintained improvements will provide an increased level of access for residents, guests, and emergency vehicles, and will also provide a safety benefit to property and people throughout the District. The following benefits will be provided as a result of the District maintenance activities:

Viewpoint Road Access

- The maintenance activities will provide for clear and safe vehicular access to and from those District properties accessed via Viewpoint Road.
- An improved and maintained Viewpoint Road, which meets the Town's standards for maintenance, allows for more efficient and improved access to property by emergency service providers in the event of a fire, medical emergency, or natural disaster.
- Viewpoint Road does not include sidewalks, therefore, a snow cleared and maintained road will provide safe pedestrian passage from properties accessed from Viewpoint Road to sidewalks located along Main Street.
- The snow cleared and maintained Viewpoint Road will minimize the number of vehicular accidents and pedestrian trip and fall occurrences potentially occurring along Viewpoint Road.

Emergency Access Area

- The maintained emergency access area will improve the access and potentially the response times to properties served by this alternative access point by emergency service providers in the event of a fire, medical emergency, or natural disaster.
- Regular maintenance and repairs to the emergency access area will ensure that this access area does not reach a state of deterioration or disrepair so as to be materially detrimental to properties that are serviced by this emergency access point.

Pedestrian Safety

- The maintained sidewalks will provide for clear and safe access to and from District properties, as well as provide for safe pedestrian passage through the District.
- The snow cleared and maintained sidewalk improvements will minimize the number of future trip and fall occurrences potentially occurring on sidewalks within the District.
- Well-maintained sidewalks provide a separation between vehicle and pedestrian as well as property and pedestrian, which provides a safety benefit for both property and pedestrian. The U.S. Department of Transportation Federal Highway Administration (FHWA, n.d.) notes that annually, around 4,500 pedestrians are killed in traffic crashes with motor vehicles in the United States. Pedestrians killed while "walking along the roadway" account for almost 8 percent of those deaths. Providing safe walkways separated from the travel lanes could help to prevent up to 88 percent of these "walking along roadway" crashes (FHWA, n.d.).

As a result of the collective improvements being maintained, the overall livability of the District will increase. Livability encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (2011) expands on the concept of livability and the various benefits associated with that designation:

"The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers, and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources."

4.2 Separation of General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the maintenance activities to be provided by the assessments levied. The improvements to be maintained by the District will be constructed and located within the District boundaries only. There will be no District maintenance activities provided for improvements located outside of the District boundaries.

The maintained improvements will provide benefits to the property within the District, but it is recognized that the ongoing District maintenance activities will also provide a level of benefit to those passing through the District to access property outside of the District. Traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the maintained improvements to not only access property located within a close proximity to the District, but also property located outside of the District. Therefore, the general benefit created as a result of the District maintenance activities has been considered.

4.3 Quantification of General Benefit

In order for property within the District to be assessed only for that portion of special benefit received from the District maintenance activities, the general benefit provided by the ongoing maintenance of the improvements needs to be quantified. The amount of general benefit that is provided from the District maintenance activities cannot be funded via property owner assessments within the District.

4.3.1 VIEWPOINT ROAD ACCESS GENERAL BENEFIT

From a visual inspection of the layout of Viewpoint Road within the District one must conclude that the purpose of Viewpoint Road is exclusively intended for the benefit of accessing property. Viewpoint Road is not a through street and, therefore, does not provide a direct means of traveling from one place to another such that one would reasonably expect a driver to purposefully choose Viewpoint Road as the best route for travel through the Town unless that travelled route began or ended with a parcel accessed from Viewpoint Road. A route beginning or ending with a parcel accessed from Viewpoint Road does not include the “general public” for purposes of determining general benefit. Given the location of Viewpoint Road to Main Street, there are bound to be drivers that will make limited use of Viewpoint Road. Drivers may accidentally turn onto Viewpoint Road in search of a property that is not located off of Viewpoint Road or drivers may potentially use Viewpoint Road to turn off of Main Street with the intent of turning around or going back from where they came. This potential traffic traveling along Viewpoint Road would be considered to be of general benefit. As expressed by the Court in *Beutz v. County of Riverside* (2010), “... courts of this state have long recognized that virtually all public improvement projects provide general benefits.” A conservative estimate of 1.00% is assigned as the general benefit portion of the benefits resulting from the maintenance activities related to Viewpoint Road. Therefore, the general benefit provided by the ongoing maintenance of Viewpoint Road is 1.00% and the special benefit provided by the ongoing maintenance is estimated to be 99.00%.

Viewpoint Road Access General Benefit	1.00%
--	--------------

4.3.2 EMERGENCY ACCESS AREA GENERAL BENEFIT

Based on the intended purpose of the emergency access area within the District one must conclude that the purpose of emergency access area is exclusively intended for the benefit of property accessed via this area. The emergency access area is not a normal route of travel and is intended to be used by emergency vehicles that need to access property in case of an emergency. However, there may be a minimal level of pedestrian traffic that utilizes the emergency access area to pass through the District for recreational purposes or to access property outside of the District. Again, as expressed by the Court in *Beutz v. County of Riverside* (2010), “... courts of this state have long recognized that virtually all public improvement

projects provide general benefits." A conservative estimate of 1.00% is assigned as the general benefit portion of the benefits resulting from the District maintenance of the emergency access area. Therefore, the general benefit provided by the ongoing maintenance of emergency access area is 1.00% and the special benefit is estimated to be 99.00%.

Emergency Access Area General Benefit	1.00%
--	--------------

4.3.3 PEDESTRIAN SAFETY GENERAL BENEFIT

As a result of the District maintenance activities, there will be a level of general benefit to pedestrians and others who do not reside within the District. There will be pedestrian traffic generated from property outside of the District that will utilize the maintained sidewalks in order to pass through the District and access property located outside of the District boundaries. In addition to accessing property located outside of the District, there will also be a level of pedestrian activity that will utilize the maintained sidewalks for leisure and fitness activities. Pedestrians will incorporate the maintained and safe sidewalks into their leisure and fitness routines, thus making the sidewalks serve as a pass-through portion of their overall route traveled. The benefit provided to property and pedestrians, as a result of the maintained sidewalks serving as a pass-through corridor, needs to be quantified.

According to the U.S. Census Bureau (2010), the Town has a permanent resident population of approximately 8,234. However, the Town attracts a significant number of tourists and according to the Town's Pedestrian Master Plan, adopted April 16, 2014, (TOML, 2014) during peak tourist season the Town's population can increase to as many as 35,000 people. The Town's 2007 General Plan (TOML, 2007) identifies that the non-permanent residential units accommodate 4 persons per unit on average. Based on this average person per unit size for the Town and considering there are 162 residential units within the District, there are approximately 648 people that could reside within the District boundaries at peak tourist season.

Population Area	Population
Peak Tourist Season Town Population	35,000
Peak Tourist Season District Population ⁽¹⁾	648

(1) Based on 162 District residential units multiplied by 4.0 persons per unit.

In order to determine the utilization of the sidewalks within the Town and District, data from the Summary of Travel Trends, 2009 National Household Travel Survey (NHTS) prepared by the U.S. Department of Transportation Federal Highway Administration (FHWA, 2011) was used, including the analysis of the number of person trips by various modes of transportations such as private vehicle, transit, walking or some other means of transportation. According to the Mountain Division data extracted from the 2009 NHTS database, of the annual 29,017 (in millions) total person trips, 2,663 (in millions) or 9.17% of those person trips were made by using walking as their mode of transportation (FHWA, 2011). Applying this percentage, to the populations listed above, the following table provides the number of persons that would utilize walking as the typical mode of transportation during the Town's peak tourist season:

Population Area	Population	Population w/Walking as Typical Mode of Transportation ⁽¹⁾
Peak Tourist Season Town Population	35,000	3,212
Peak Tourist Season District Population	648	59

(1) Population multiplied by 9.17%.

To further quantify the non-District population that uses walking as the mode of transportation, the District population needs to be excluded from the total population figure of 3,212 identified above. Therefore, the adjusted population, located outside of the District boundaries, that uses walking as the mode of transportation is 3,153 people.

Population Area	Population	Population w/Walking as Mode of Transportation ⁽¹⁾
Peak Tourist Season Town Population	35,000	3,212
Less District Boundary Population	(648)	(59)
Non-District Population Totals:	34,352	3,153

(1) Population multiplied by 9.17%.

In order to obtain a better picture of the overall level of general benefit provided by the maintained District sidewalk improvements, the pedestrian traffic that utilizes walking as the mode of transportation that will seek out and use the sidewalks within the District's boundaries, but reside outside of the District, must be considered. The 2009 NHTS further details the purposes of the 2,663 (in millions) reported Mountain Division walking trips. Based on the residential/lodging property types within the District, people outside of the District would utilize the District sidewalks for the following reasons: shopping, dining, errands, walk to school, day care or religious activity, personal/family business, and appointments, social or recreational activities, and other.

The following table details the number of walking trips, based on the 2009 NHTS study, for each of the activities that are the most likely reasons people outside of the District would use the sidewalk improvements within the District:

Trip Purpose	Number of Walking Trips (in millions)
Shopping/Dining/Errands	529
School/Daycare/Religious activity	135
Personal/Family Business	173
Social/Recreational	709
Do not know/Other	69
Total	1,615

Of the total number of walking trips reported in the 2009 NHTS, 1,615 (in millions) or 60.65% are for purposes that persons outside of the District would utilize the sidewalk improvements within the District. Applying this percentage (60.65%) to the number of people using walking as their mode of transportation

and that reside outside of the District (3,153), but use the sidewalks within the District, there are approximately 1,912 people using the maintained sidewalks to engage in general benefit activity.

Description	Population
Non-District population utilizing walking as the typical mode of transportation	3,153
% of 2009 NHTS walking trips representing activities outside of the District	60.65%
Non-District population engaging in general benefit activities	1,912

The number of persons engaging in general benefit activities represents 5.57% of the Town's total peak tourist season population, of 34,352 previously identified above, and is therefore considered to be District general benefit.

Sidewalk General Benefit	5.57%
---------------------------------	--------------

Therefore, the general benefit provided by the ongoing maintenance of the District sidewalks is 5.57% and the special benefit is estimated to be 94.43%.

4.3.4 COLLECTIVE GENERAL BENEFIT

Since the District is comprised of benefits resulting from a blend of maintained improvements (Viewpoint Road, emergency access area, and sidewalks), the activity of both pedestrians and vehicles must be addressed in a collective form rather than independently. Therefore, the arithmetic mean of the general benefit percentages has been used to quantify the overall level of general benefit for the District.

This general benefit result is provided in the table below:

Viewpoint Road Access General Benefit	1.00%
Emergency Access Area General Benefit	1.00%
Pedestrian Safety General Benefit	5.57%
Total District General Benefit	2.52%

The general benefit, which is the percentage of the total maintenance budget that must be funded through sources other than assessments, is 2.52%. The special benefit then, which is the percentage of the maintenance budget that may be funded by assessments, is 97.48%.

4.4 Apportioning of Special Benefit

As outlined above, each of the parcels within the District is deemed to receive special benefit from the ongoing District maintenance activities. Each parcel that has a special benefit conferred upon it as a result of the ongoing District maintenance activities is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the District maintenance costs.

The District is comprised of two primary developments: Viewpoint condominiums and the Mammoth View project. However, the Mammoth View project can be further allocated into two categories: The Summit

properties and the Basecamp properties. The Summit properties include the 12 condominium units and 28 condominium cabin units that are accessed from Viewpoint Road. The Basecamp properties include the 12 condominium units and the hotel that are accessed from Mountain Boulevard and Alpine Circle.

4.4.1 BENEFIT POINTS ASSIGNMENT

Viewpoint Road Access Benefit Points Assignment: Viewpoint Road serves as the primary access point for the Viewpoint condominiums and the Summit properties. Vehicles and pedestrians will travel the entire length of the maintained Viewpoint Road to access the Summit properties. To account for the benefit that the Summit properties receive from having the entire length of Viewpoint Road maintained by the District, Summit properties are assigned 1.0 benefit point. However, access to the Viewpoint condominiums only requires vehicles and pedestrians to travel approximately 351 feet of the total 525-foot Viewpoint Road. Since the Viewpoint condominiums utilize approximately 65% of the maintained Viewpoint Road, they are assigned 0.65 benefit points for the benefits received from that portion of the maintained Viewpoint Road used to access their properties. There is no vehicular access from Viewpoint Road to the Basecamp properties. However, pedestrian traffic from the Basecamp properties has been considered. The Mammoth View project is designed, and has pedestrian walkways, for residents and guests to use the various amenities located throughout the entire project. Pedestrians may utilize these walkways to access Viewpoint Road to in order to travel outside of the District via Viewpoint Road. To recognize the potential pedestrian traffic along Viewpoint Road from the Basecamp properties, 0.25 benefit points are assigned to Basecamp properties for the benefit received from the Viewpoint Road maintenance activities. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the Viewpoint Road maintenance activities. The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Viewpoint Road Access Benefit Point Assignment
Summit Properties	1.00
Basecamp Properties	0.25
Viewpoint Condominiums	0.65
District-wide Common Areas	0.00

Emergency Access Area Benefit Points Assignment: The emergency access area serves as the secondary emergency access point primarily for the Viewpoint condominiums should residents and emergency vehicles be prevented from accessing the Viewpoint condominiums via Viewpoint Road. A well-maintained and easily accessed emergency corridor will provide a quick and efficient route for emergency vehicles to access the Viewpoint condominium properties. To recognize the benefit from having a year-round maintained emergency access area, Viewpoint condominiums are assigned 1.0 benefit point. While the emergency access area is designed to serve the Viewpoint condominiums it also provides benefit to both the Summit properties and the Basecamp properties. Due to the location of the Summit properties, it would be difficult for large emergency vehicles to access the Summit properties via the emergency access area. However, smaller emergency vehicles could access the Summit properties and provide emergency services, if needed. Further, the Summit properties' residents can utilize the Mammoth View project's walkways to vacate the Summit properties area and relocate over to the Basecamp properties area.

Therefore, to recognize the reduced benefit that the Summit properties receive from the emergency access area compared to the Viewpoint condominiums' benefit received, 0.75 benefit points have been assigned. There is no vehicular access for smaller emergency vehicles to drive to the Basecamp properties from the emergency access area. However, the Basecamp properties are located at a lower elevation than the Summit properties. This lower elevation would allow for fire services to battle fires and provide emergency assistance from the higher Summit properties position. Further, emergency personnel could access the Basecamp properties on foot from the Summit properties area by utilizing the Mammoth View project's walkways. To account for this limited benefit received from the emergency access area, the Basecamp properties are assigned 0.25 benefit points. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the emergency access area maintenance activities.

The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Emergency Access Area Benefit Point Assignment
Summit Properties	0.75
Basecamp Properties	0.25
Viewpoint Condominiums	1.00
District-wide Common Areas	0.00

Pedestrian Safety Benefit Points Assignment: The maintained District sidewalks are located along Main Street, Mountain Boulevard, and Alpine Circle. People from the Basecamp properties can quickly and conveniently access the sidewalks from several area locations along Mountain Boulevard and Alpine Circle. To account for the close proximity to the sidewalks and convenience for these properties to access the maintained sidewalks, Basecamp properties are assigned 1.0 benefit point. Access to the sidewalks from the Summit properties requires residents to either travel along Viewpoint Road or first travel the Mammoth View project walkways to access the sidewalks. Since the Summit properties have a greater distance to travel prior to reaching the District sidewalks and have access to the sidewalks via two different points of similar distance, 0.50 benefit points are assigned. Given the location of the District sidewalks and the proximity of those sidewalks from the Viewpoint condominiums, residents will most likely access the sidewalks via Viewpoint Road instead of traveling the additional distance through the Summit properties and Basecamp properties. Therefore, to account for this single access point to the maintained District sidewalks, Viewpoint condominiums are assigned 0.25 benefit points. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the sidewalk maintenance activities. The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Pedestrian Safety Benefit Point Assignment
Summit Properties	0.50
Basecamp Properties	1.00
Viewpoint Condominiums	0.25
District-wide Common Areas	0.00

By adjusting the total benefit points for each property location classification set forth above by parcel factors, a more complete picture of the proportional special benefits received by each parcel within the District is presented.

The following table provides a summary of the special benefit points assigned to each property location classification within the District.

Property Location Classification	Viewpoint Road Access Benefit Point Assignment	Emergency Access Area Benefit Point Assignment	Pedestrian Safety Benefit Point Assignment	Total Benefit Point Assignment
Summit Properties	1.00	0.75	0.50	2.25
Basecamp Properties	0.25	0.25	1.00	1.50
Viewpoint Condominiums	0.65	1.00	0.25	1.90
District-wide Common Areas	0.00	0.00	0.00	0.00

4.4.2 PARCEL FACTORS

The Town of Mammoth Lakes Travel Model Final Report (LSC, 2011) identified trip rates for various land use types throughout the Town. Of those land use types, there are three land use types within the District: Residential High-Density (MF) – Visitor, Resort Hotel – Visitor, and Retail/Commercial. The Residential High-Density (MF) – Visitor land use type includes all of the Viewpoint condominiums, the Mammoth View townhouse condominium units, and the Mammoth View condominium cabin units. The Resort Hotel – Visitor land use type includes the 54 rooms within Mammoth View hotel. There was not a specific land use type category for restaurants. For purposes of this analysis, the property designated for restaurant use is considered to be Retail/Commercial. According to the report, the three land use types have the following trips per day assigned.

Land Use Type	Trips per Day	Per
Residential High-Density (MF) – Visitor	11.50	Unit
Resort Hotel – Visitor	12.00	Unit
Retail/Commercial	60.20	1,000 Square Feet

Utilizing the Residential High-Density (MF) – Visitor land use type as our base parcel factor of 1.00, the remaining parcel factors can be assigned based upon the approximate proportional relationship to the base parcel factor.

Land Use Type	Parcel Factor	Per
Residential High-Density (MF) – Visitor	1.00	Unit
Resort Hotel – Visitor	1.00	Room
Retail/Commercial	5.20	1,000 Square Feet

The average building square footage for the Residential High-Density (MF) – Visitor units is approximately 1,000 square feet. Therefore, there were no additional adjustments needed for the Retail/Commercial land use type obtain a proportional relationship Residential High-Density (MF) – Visitor land use type.

4.4.3 TOTAL SPECIAL BENEFIT POINTS CALCULATION

The formula below shows the total special benefit points calculation for each parcel within the District:

$$\text{Parcel's Total Special Benefit Points} = \frac{\text{Property Location Classification Total}}{\text{Benefit Point Assignment}} \times \text{Parcel Factor}$$

4.4.4 DATA CONSIDERATIONS AND PARCEL CHANGES

The use of the latest Assessor's Secured Roll information has been and shall be used in the future as the basis in determining each parcel's land use and building square footage, unless better data was or is available to the Town. In addition, if any parcel within the District is determined by the Assessment Roll to be an invalid parcel number, the land use and building square footage of the subsequent valid parcel(s) shall serve as the basis in assigning special benefit points.

4.4.5 TOTAL SPECIAL BENEFIT POINTS

The total special benefit points for the District at this time are 326.41. The total special benefit points are summarized as follows:

Property Location Classification	Unit Count ⁽¹⁾	Total Benefit Point Assignment	Parcel Factor ⁽²⁾	Total Special Benefit Points
Summit Properties	40	2.25	1.00	90.00
Basecamp Properties - Residential	66	1.50	1.00	99.00
Basecamp Properties - Retail/Commercial	3,976	1.50	5.20	31.01
Viewpoint Condominiums	56	1.90	1.00	106.40
District-wide Common Areas	N/A	0.00	0.00	0.00
Total Special Benefit Points:				326.41

(1) The Basecamp Properties – Retail/Commercial unit count represents total building square footage.

(2) The Retail/Commercial parcel factor is per 1,000 building square feet.

Section 6 of this Engineer's Report provides a detailed special benefit points breakdown for each parcel in the District.

5. METHOD OF ASSESSMENT

5.1 Method of Assessment Spread

The method of assessment is based upon a formula that assigns the special benefit to each parcel. The formulas below provide a summary of the annual assessment calculation for each parcel in the District.

$$\begin{array}{ccccc} \text{(A)} & & \text{(B)} & & \text{(C)} \\ \text{Parcel's Total} & & \text{Property Location} & & \\ \text{Special Benefit} & = & \text{Classification Total} & \times & \text{Parcel Factor} \\ \text{Points} & & \text{Benefit Point} & & \\ & & \text{Assignment} & & \end{array}$$

$$\begin{array}{ccccc} \text{(B)} & & & & \\ \text{Property Location} & & \text{Viewpoint Road} & & \text{Emergency} \\ \text{Classification Total} & = & \text{Access Benefit} & + & \text{Access Area} \\ \text{Benefit Point} & & \text{Points} & & \text{Benefit Points} \\ \text{Assignment} & & & & + \text{Pedestrian Safety} \\ & & & & \text{Benefit Points} \end{array}$$

$$\begin{array}{ccccc} \text{(C)} & \text{Residential High-Density (MF) – Visitor} & = & 1.00 \text{ per Unit} \\ \text{Parcel} & \text{Resort Hotel – Visitor} & = & 1.00 \text{ per Room} \\ \text{Factor} & \text{Retail/Commercial} & = & 5.20 \text{ per 1,000 Square Feet} \end{array}$$

$$\begin{array}{ccccc} & \text{Parcel's} & & \text{Maximum} & \text{(A)} \\ & \text{Maximum Allowable} & = & \text{Assessment} & \text{Parcel's Total Special} \\ & \text{Assessment}^{(1)} & & \text{Rate} & \text{Benefit Points} \end{array}$$

$$\begin{array}{ccccc} & \text{Parcel's} & & \text{Actual} & \text{(A)} \\ & \text{Actual Assessment} & = & \text{Assessment} & \text{Parcel's Total Special} \\ & & & \text{Rate} & \text{Benefit Points} \end{array}$$

(1) Subject to a cost-of-living inflator.

5.2 Cost of Living Inflator

The original assessment formula states each fiscal year, beginning Fiscal Year 2015/16, the maximum allowable assessment amount may be increased by the lesser of 2.00% or the annual calendar year percentage change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for all Urban Consumers in the Los Angeles-Riverside-Orange County Area ("CPI"). If for any reason the percentage change is negative the maximum allowable assessment would not be decreased by reason of such negative percentage change and would remain at the amount as computed on the previous fiscal year regardless of any CPI adjustment. If operating costs are such that the maximum assessment amount is not needed, the Town would levy only what is needed for that year. In January 2018, the Bureau of Labor Statistics (BLS) updated their geographic areas for computing CPI. Previously, the Los Angeles-Riverside-Orange County index was made up of Los Angeles, Orange, Riverside, San Bernardino, and Ventura

counties. The BLS split this index into two areas; one that represents Los Angeles and Orange counties (Los Angeles-Long Beach-Anaheim) and another that represents Riverside and San Bernardino counties (Riverside-San Bernardino-Ontario). The Town chose to use the Annual Los Angeles-Long Beach-Anaheim CPI for the calendar year for future calculations.

The annual calendar year percentage change in the CPI applicable to the Fiscal Year 2025/26 assessment is 3.29%. Therefore, the cost-of-living inflator for Fiscal Year 2025/26 is 2.00%.

5.3 Assessment Budget

In order to assess the parcels within the District for the special benefits received from the ongoing District maintenance activities, the general and special benefits must be separated. As previously quantified, the general benefit received from the District maintenance activities is 2.52%. Accordingly, 97.48% of the benefits from the District maintenance activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

5.3.1 MAXIMUM ASSESSMENT RATE PER SPECIAL BENEFIT POINT

The initial maximum assessment rate per special benefit point for the District was established in the Fiscal Year 2014/15 with the maximum assessment of \$99.15 per Special Benefit Point. After applying the annual cost of living inflator, the maximum assessment rate per special benefit point for Fiscal Year 2025/26 is \$120.59.

The following table is a historical representation of the maximum assessment rate:

Fiscal Year	Maximum Assessment Rate
2015/16	\$100.48
2016/17	101.39
2017/18	103.31
2018/19	105.37
2019/20	107.48
2020/21	109.63
2021/22	111.41
2022/23	113.64
2023/24	115.91
2024/25	118.23
2025/26	120.59

5.3.2 ACTUAL ASSESSMENT RATE PER SPECIAL BENEFIT POINT

The actual assessment rate per special benefit point is calculated by dividing the total actual cost estimate to be levied in Fiscal Year 2025/26 by the total special benefit points assigned to the parcels in the District. The following formula provides the actual assessment rate per special benefit point calculation:

$$\text{Total Actual Cost Estimate to be levied} / \text{Total Special Benefit Points} = \text{Actual Assessment Rate per Special Benefit Point}$$

$$\$6,000.00 / 326.41 = \$18.38$$

6. APPENDICES

Assessment Diagram

A

Assessment Roll

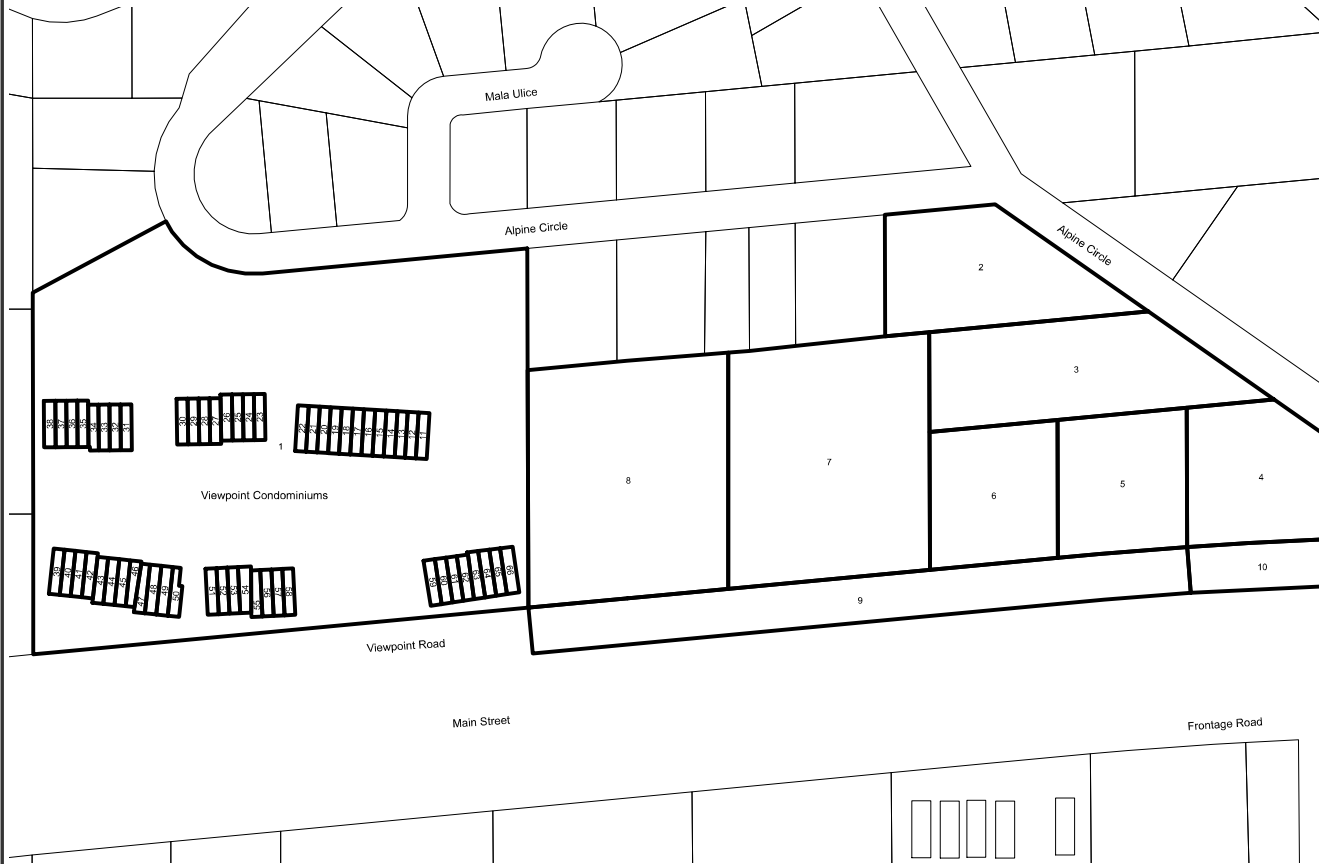
B

6.1 Appendix A – Assessment Diagram

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

ASSESSMENT DIAGRAM TOWN OF MAMMOTH LAKES BENEFIT ASSESSMENT DISTRICT NO. 2014-1 (MAMMOTH VIEW)

TOWN OF MAMMOTH LAKES
COUNTY OF MONO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE TOWN CLERK OF THE TOWN OF MAMMOTH LAKES THIS ____ DAY OF ____, 2014.

TOWN CLERK
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE TOWN OF MAMMOTH LAKES THIS ____ DAY OF ____, 2014.

SUPERINTENDENT OF STREETS/
PUBLIC WORKS DIRECTOR
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE TOWN COUNCIL ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE ____ DAY OF ____, 2014; THE ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE TOWN OF MAMMOTH LAKES ON THE ____ DAY OF ____, 2014. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

TOWN CLERK
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

FILED THIS ____ DAY OF ____, 2014, AT THE HOUR OF ____ O'CLOCK __M, IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF MONO, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF MONO, CALIFORNIA

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF MONO, STATE OF CALIFORNIA.

APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID	APN	Assessment ID
033-010-021-000	1	373-002-000-000	12	373-013-000-000	23	373-024-000-000	34	373-035-000-000	45	373-046-000-000	56	373-057-000-000	67
033-082-006-000	2	373-003-000-000	13	373-014-000-000	24	373-025-000-000	35	373-036-000-000	46	373-047-000-000	57	373-058-000-000	68
033-082-007-000	3	373-004-000-000	14	373-015-000-000	25	373-026-000-000	36	373-037-000-000	47	373-048-000-000	58	373-059-000-000	69
033-082-008-000	4	373-005-000-000	15	373-016-000-000	26	373-027-000-000	37	373-038-000-000	48	373-049-000-000	59	373-060-000-000	70
033-082-009-000	5	373-006-000-000	16	373-017-000-000	27	373-028-000-000	38	373-039-000-000	49	373-050-000-000	60	373-061-000-000	71
033-082-010-000	6	373-007-000-000	17	373-018-000-000	28	373-029-000-000	39	373-040-000-000	50	373-051-000-000	61	373-062-000-000	72
033-082-011-000	7	373-008-000-000	18	373-019-000-000	29	373-030-000-000	40	373-041-000-000	51	373-052-000-000	62	373-063-000-000	73
033-082-012-000	8	373-009-000-000	19	373-020-000-000	30	373-031-000-000	41	373-042-000-000	52	373-053-000-000	63	373-064-000-000	74
033-082-013-000	9	373-010-000-000	20	373-021-000-000	31	373-032-000-000	42	373-043-000-000	53	373-054-000-000	64	373-065-000-000	75
033-082-014-000	10	373-011-000-000	21	373-022-000-000	32	373-033-000-000	43	373-044-000-000	54	373-055-000-000	65	373-066-000-000	76
373-001-000-000	11	373-012-000-000	22	373-023-000-000	33	373-034-000-000	44	373-045-000-000	55				

0 0.0075 0.015 0.03 0.045
Miles

Legend

☒ District Parcels
☐ Surrounding Parcels

Prepared by

6.2 Appendix B – Assessment Roll

The assessment roll is a listing of the assessment apportioned to each lot or parcel, as shown on the last equalized roll of the County Assessor. The following tables summarize the assessments for the District:

Property Land Use Type	Total Special Benefit Points	FY 2025/26 Maximum Allowable Assessment Rate ⁽¹⁾	Total FY 2025/26 Maximum Assessment
Viewpoint Condominiums	106.40	\$120.59	\$12,830.78
Summit Properties	90.00	120.59	10,853.10
Basecamp Properties	130.01	120.59	15,677.91
Common Area	0.00	120.59	0.00
Total ⁽²⁾	326.41		\$39,361.79

(1) Per Special Benefit Point

(2) Totals may be slightly off due to rounding.

Property Land Use Type	Total Special Benefit Points	FY 2025/26 Actual Assessment Rate ⁽¹⁾	Total FY 2025/26 Actual Assessment
Viewpoint Condominiums	106.40	\$18.38	\$1,955.63
Summit Properties	90.00	18.38	1,654.20
Basecamp Properties	130.01	18.38	2,389.58
Common Area	0.00	18.38	0.00
Total ⁽²⁾	326.41		\$5,999.41

(1) Per Special Benefit Point

(2) Totals may be slightly off due to rounding.

A listing of assessor's parcels assessed within the District for Fiscal Year 2025/26, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on 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 County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
BAD No. 2014-1 (Mammoth View)
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Benefit Points	FY 2025/26 Max. Assessment	FY 2025/26 Actual Assessment
033-082-006-000	10.5000	\$1,266.19	\$193.00
033-082-007-000	65.7564	7,929.56	1,208.70
033-082-008-000	56.0064	6,753.81	1,029.48
033-082-010-000	4.5000	542.65	82.70
033-082-011-000	36.0000	4,341.24	661.74
033-082-012-000	47.2500	5,697.87	868.52
033-083-101-000	1.9000	229.12	34.92
033-083-102-000	1.9000	229.12	34.92
033-083-103-000	1.9000	229.12	34.92
033-083-104-000	1.9000	229.12	34.92
033-083-105-000	1.9000	229.12	34.92
033-083-106-000	1.9000	229.12	34.92
033-083-107-000	1.9000	229.12	34.92
033-083-108-000	1.9000	229.12	34.92
033-083-109-000	1.9000	229.12	34.92
033-083-110-000	1.9000	229.12	34.92
033-083-111-000	1.9000	229.12	34.92
033-083-112-000	1.9000	229.12	34.92
033-083-113-000	1.9000	229.12	34.92
033-083-114-000	1.9000	229.12	34.92
033-083-115-000	1.9000	229.12	34.92
033-083-116-000	1.9000	229.12	34.92
033-083-117-000	1.9000	229.12	34.92
033-083-118-000	1.9000	229.12	34.92
033-083-119-000	1.9000	229.12	34.92
033-083-120-000	1.9000	229.12	34.92
033-083-121-000	1.9000	229.12	34.92
033-083-122-000	1.9000	229.12	34.92
033-083-123-000	1.9000	229.12	34.92
033-083-124-000	1.9000	229.12	34.92
033-083-125-000	1.9000	229.12	34.92
033-083-126-000	1.9000	229.12	34.92
033-083-127-000	1.9000	229.12	34.92
033-083-128-000	1.9000	229.12	34.92
033-083-129-000	1.9000	229.12	34.92
033-083-130-000	1.9000	229.12	34.92
033-083-131-000	1.9000	229.12	34.92
033-083-132-000	1.9000	229.12	34.92
033-083-133-000	1.9000	229.12	34.92
033-083-134-000	1.9000	229.12	34.92
033-083-135-000	1.9000	229.12	34.92
033-083-136-000	1.9000	229.12	34.92

Slight variances may occur due to rounding

Town of Mammoth Lakes
BAD No. 2014-1 (Mammoth View)
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Benefit Points	FY 2025/26 Max. Assessment	FY 2025/26 Actual Assessment
033-083-137-000	1.9000	229.12	34.92
033-083-138-000	1.9000	229.12	34.92
033-083-139-000	1.9000	229.12	34.92
033-083-140-000	1.9000	229.12	34.92
033-083-141-000	1.9000	229.12	34.92
033-083-142-000	1.9000	229.12	34.92
033-083-143-000	1.9000	229.12	34.92
033-083-144-000	1.9000	229.12	34.92
033-083-145-000	1.9000	229.12	34.92
033-083-146-000	1.9000	229.12	34.92
033-083-147-000	1.9000	229.12	34.92
033-083-148-000	1.9000	229.12	34.92
033-083-149-000	1.9000	229.12	34.92
033-083-150-000	1.9000	229.12	34.92
033-083-151-000	1.9000	229.12	34.92
033-083-152-000	1.9000	229.12	34.92
033-083-153-000	1.9000	229.12	34.92
033-083-154-000	1.9000	229.12	34.92
033-083-155-000	1.9000	229.12	34.92
033-083-156-000	1.9000	229.12	34.92
62 Accounts	326.4128	\$39,362.04	\$5,999.66