

TOWN OF MAMMOTH LAKES

Fiscal Year 2025/26 Engineer's Report For:

**Old Mammoth Road
Benefit Assessment District No. 2002- 1**

February 2025

Prepared by:



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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 Improvements and Services	2
3. ESTIMATED COSTS	3
3.1 District Budget.....	3
3.2 Definitions of Budget Items.....	4
4. METHOD OF ASSESSMENT	5
4.1 Statutory Considerations.....	5
4.2 Method of Assessment Spread	6
4.3 Maximum Annual Assessment Increase	9
4.4 Time and Manner of Collecting Assessments	9
5. APPENDICES	10
5.1 Appendix A – Assessment Diagram.....	11
5.2 Appendix B – Assessment Roll	12

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the “Town”) previously established the Old Mammoth Road Benefit Assessment District No. 2002-1 (the “District”) in 2002 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	\$241,100.00
Less: Town Contribution for Snow Removal	(30,000.00)
Less: Surplus Funds Levy Credit	0.00
Add: Snow Management Reserve	0.00
Add: Contingencies and Replacement Accruals	0.00
Less: Contribution from District Funds	0.00
Balance to Assessment	\$211,100.00
Total District Linear Front Footage	7,390.210
Fiscal Year 2025/26 Maximum Assessment per Linear Foot	\$34.02
Fiscal Year 2025/26 Assessment per Linear Foot	\$28.56

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The District is located within the Town. The District boundaries are described as generally west of Sierra Park Road, south of Main Street (Highway 203), and along Old Mammoth Road to Mammoth Creek Park. The District consists of 410 assessable parcels including a combination of residential (condominium units) and commercial properties located along Old Mammoth Road.

2.2 Description of Improvements and Services

The improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The maintenance services include the operation, maintenance, and servicing of the improvements and appurtenant services including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of the improvements and services.

This annual report makes reference to the plans and specifications for the improvements, which are on file with the Town. The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications section of this report are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and projects the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2025/26 Costs
Annual Maintenance Costs:	
Snow Management	\$70,000.00
Summer Sidewalk Sweeping	400.00
Incidentals	0.00
Landscaping Maintenance	25,000.00
Public Utility Maintenance	1,000.00
Banners	0.00
Curb, Gutter, Maintenance Repairs & Contingency	5,000.00
Subtotal Annual Maintenance Costs	\$101,400.00
Major Maintenance Costs:	
Landscape Improvements	\$0.00
Sidewalk Improvements	0.00
CIP Accumulation	128,700.00
Subtotal Major Maintenance Costs	\$128,700.00
Administration Costs:	
Personnel/Overhead/Consultant	\$11,000.00
County Collection Fees	0.00
Subtotal Administration Costs	\$11,000.00
Total District Budget	\$241,100.00
Less: CIP Contribution	\$0.00
Less: Town Contribution for Snow Removal	(30,000.00)
Add: Curb/Gutter/Sidewalk Reserve	0.00
Add: Snow Management Reserve	0.00
District Property Owner Participation and Reserves	(\$30,000.00)
Less: Surplus Funds Levy Credit	(\$0.00)
Fiscal Year 2025/26 District Assessment	\$211,100.00

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 sidewalk 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.

Curb, Gutter, Sidewalk Repairs & Contingency: Includes the scheduled repair and rebuilding of pumps and motors in addition to items that are generally unforeseen and not normally included in the yearly maintenance contract costs. This may include repair of damaged equipment due to vandalism, storms, etc. Also included may be planned upgrades that provide a direct benefit to the District.

Light Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain streetlights within the District.

Banners: Includes the installation and maintenance of banners on streetlights within the District.

Landscape Improvements: A one-time expense for a project that includes the installation of pavers, planter boxes, and plants. Project also includes improvements to the entire irrigation system to meet current water usage allowances.

Sidewalk Improvements: A one-time expense project however, there are no large-scale sidewalk projects planned for Fiscal Year 2025/26.

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 County tax roll each year, along with responding to any public inquiries. This item also includes County collection fees.

3.2.3 CURB/GUTTER/SIDEWALK AND SNOW MANAGEMENT AND RESERVES

Includes the amount necessary to provide the revenue needed to provide for a full year of District snow removal costs. The operating reserve will also include amounts needed to provide for District repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include the repair, replacement, or renovation of District improvements due to snow management activities, weather, vandalism, etc.

4. METHOD OF ASSESSMENT

4.1 Statutory Considerations

Proposition 218, the “Right to Vote on Taxes Act” was approved by California voters in 1996, which added Articles XIII C and XIII D to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (the “Implementation Act”) was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest and hearing process.

4.1.1 GENERAL BENEFIT

Proposition 218 requires that any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits.

The District provides snow management services along Old Mammoth Road, which is an arterial/collector street. The snow management services provide a portion of general benefit to both properties and the public at large. So that properties within the District boundaries do not pay for the general benefit of the snow management services, the Town contributes approximately one-half of the annual snow management budget to the total annual District budget.

4.1.2 SPECIAL BENEFIT

Pursuant to Proposition 218, or more specifically Article XIII D, Section 2(i) “Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit.”

All parcels that have special benefit conferred upon them as a result of the improvements, services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the improvements, services and activities.

In accordance with Article XIII D Section 4(a) “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.” Article XIII D 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. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public easements, and rights-of-ways.

The maintenance and operation of improvements and services, more fully described in the Plans and Specifications section of this report, are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate snow management, drainage, and sidewalk sweeping which is essential to the use, preservation, and protection of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries, through landscaping of the District, and
- providing for safe vehicular and pedestrian access through proper snow management, drainage, streetlighting, and sidewalk maintenance for properties within the District, and
- ensuring that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above-mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

4.2 Method of Assessment Spread

There are 410 assessed parcels within the District. Due to the linear nature of the maintenance and operation of the improvements, parcels within the District are deemed to receive proportional special benefit from the maintenance and operation of the improvements, based on their assigned linear frontage to Old Mammoth Road. The assessment is spread to each parcel within the District as follows for Fiscal Year 2025/26:

Description	Amount/Rate
Total District Linear Feet	7,390.21
Maximum Maintenance Assessment Per Linear Foot ⁽¹⁾	\$34.02
Total Maximum District Assessment ⁽²⁾	\$251,414.94
Estimated Maintenance Assessment Per Linear Foot ⁽³⁾	\$28.56
Total Estimated District Assessment ⁽²⁾	\$211,100.00

(1) The maximum maintenance assessment per linear foot is subject to a 2% increase per year.

(2) Does not include rounding adjustments for tax roll purposes.

(3) Amount truncated for the purposes of this report.

The following table provides the maximum assessment per linear foot for the District for the past five fiscal years:

Fiscal Year	Total Maximum Assessment ⁽¹⁾	Total Linear Feet	Maximum Assessment Per Linear Foot ⁽¹⁾
2021/22	\$232,274.30	7,390.210	\$31.43
2022/23	239,960.65	7,390.210	32.06
2023/24	241,659.87	7,390.210	32.70
2024/25	246,463.50	7,390.210	33.35
2025/26	251,414.94	7,390.210	34.02

(1) Differences due to rounding adjustments for purposes of this report.

4.2.1 CONDOMINIUM ASSESSMENT:

Condominiums receive an equal share of the linear footage assigned to the building and thus receive a per unit assessment. The following table provides the Fiscal Year 2025/26 maximum annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Linear Front Footage	FY 2025/26 Maximum Assessment Per Linear Foot	FY 2025/26 Total Maximum Assessment ⁽¹⁾	FY 2025/26 Maximum Assessment Per Unit ⁽¹⁾
Sierra Manor	148	713.922	\$34.02	\$24,287.63	\$164.11
Sierra Park Villas	100	448.770	34.02	15,267.16	152.67
Sherwin Villas	70	304.598	34.02	10,362.42	148.03
Meridian Commons	10	97.400	34.02	3,313.55	331.35
Sherwin Plaza III	10	117.900	34.02	4,010.96	401.10
Plaza at Mammoth Lakes	11	262.020	34.02	8,913.92	810.36
Sherwin Professional Plaza	12	199.920	34.02	6,801.28	566.77
Five-Forty	15	90.120	34.02	3,065.88	204.39
Totals:	376	2,234.650		\$76,022.80	

(1) Differences due to rounding adjustments for purposes of this report.

The following table provides the Fiscal Year 2025/26 proposed annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Linear Front Footage	FY 2025/26 Assessment Per Linear Foot ⁽¹⁾	FY 2025/26 Total Assessment ⁽²⁾	FY 2025/26 Assessment Per Unit ⁽²⁾
Sierra Manor	148	713.922	\$28.56	\$20,389.61	\$137.78
Sierra Park Villas	100	448.770	28.56	12,816.87	128.18
Sherwin Villas	70	304.598	28.56	8,699.32	124.28
Meridian Commons	10	97.400	28.56	2,781.74	278.22
Sherwin Plaza III	10	117.900	28.56	3,367.22	336.76
Plaza at Mammoth Lakes	11	262.020	28.56	7,483.29	680.40
Sherwin Professional Plaza	12	199.920	28.56	5,709.72	475.88
Five-Forty	15	90.120	28.56	2,573.83	171.60
Total:	376	2,234.650		\$63,821.60	

(1) Amount truncated for the purposes of this report.

(2) Differences due to the use of truncated rates as well as rounding adjustments for purposes of this report.

4.2.2 NON-CONDOMINIUM PARCEL ASSESSMENTS:

Non-condominium properties have the following Fiscal Year 2025/26 maximum annual assessment rates within the District:

Parcels	Linear Front Footage	FY 2025/26 Maximum Assessment Per Linear Foot	FY 2025/26 Maximum Total Assessment ⁽¹⁾
34	5,155.560	\$34.02	\$175,392.15

(1) Differences due to rounding adjustments for purposes of this report.

Non-condominium properties have the following Fiscal Year 2025/26 proposed annual assessment rates within the District:

Parcels	Linear Front Footage	FY 2025/26 Assessment Per Linear Foot ⁽¹⁾	FY 2025/26 Total Assessment ⁽²⁾
34	5,155.560	\$28.56	\$147,242.79

(1) Amount truncated for the purposes of this report.

(2) Differences due to the use of truncated rates as well as rounding adjustments for purposes of this report.

4.3 Maximum Annual Assessment Increase

The Fiscal Year 2002/03 maintenance assessment rate set the initial maximum assessment rate for the first three fiscal years of the District. Beginning Fiscal Year 2005/06, the maximum annual assessment rate shall increase 2% over the previous year's maximum annual assessment rate. Regardless of the assessment amount actually levied each year (assessments may be levied at less than the maximum assessment rate), the maximum allowable assessment rate will increase. Any increase in the actual amount of the assessment levied, as long as it does not exceed the maximum allowable assessment for that fiscal year, will not be considered an increase of the assessment as defined by Proposition 218.

4.4 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

5. APPENDICES

Assessment Diagram

A

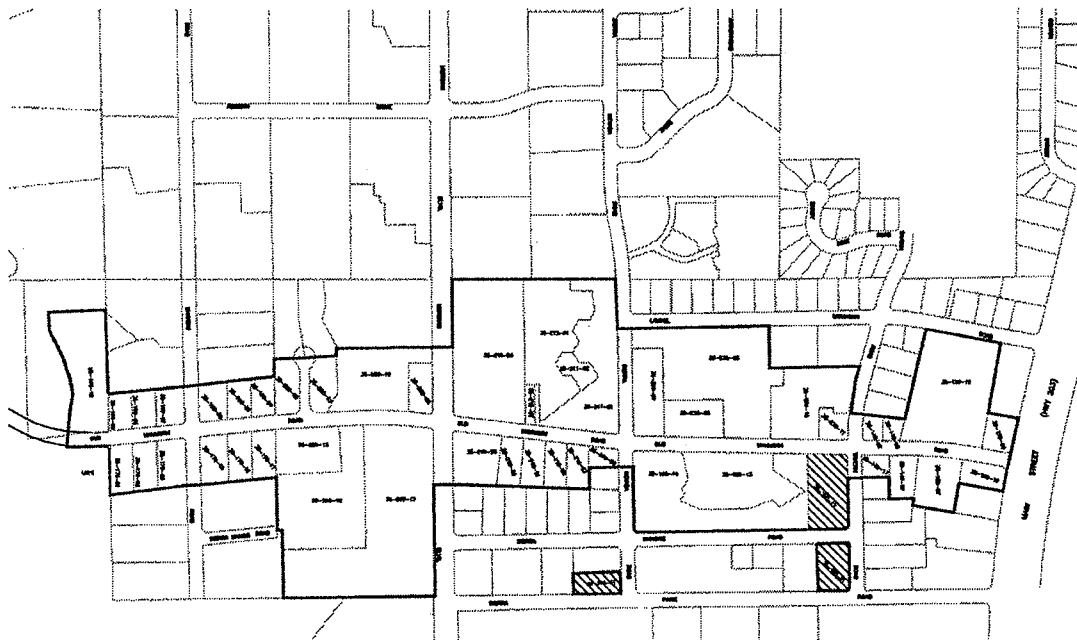
Assessment Roll

B

5.1 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.

**BOUNDARIES
OF
TOWN OF MAMMOTH LAKES
OLD MAMMOTH ROAD
BENEFIT ASSESSMENT DISTRICT 2002-1,
COUNTY OF MONO, STATE OF CALIFORNIA**



LEGEND

ASSESSMENT DISTRICT-

ZONE 1



ZONE 2



Filed in the office of the Town Clerk of the Town of Mammoth Lakes, this ____ day of _____, 2002.

Clerk to the Town of Mammoth Lakes

I hereby certify that the within map showing boundaries of the Town of Mammoth Lakes Old Mammoth Road Benefit Assessment District 2002-1, County of Mono, State of California, was approved by the Town Council of the Town of Mammoth Lakes at a regular meeting thereof held on the ____ day of _____, 2002, by its Resolution No. _____.

Clerk to the Town of Mammoth Lakes

Filed this ____ day of _____, 200_ 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 in the County of Mono, State of California.

By: _____
County Recorder of County of Mono



5.2 Appendix B – Assessment Roll

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
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-120-010-000	186.20	Individual	\$5,318.62
035-120-012-000	347.31	Individual	9,920.84
035-120-016-000	119.98	Individual	3,427.06
035-140-008-000	71.59	Individual	2,044.94
035-140-009-000	84.87	Individual	2,424.28
035-140-017-000	116.03	Individual	3,314.36
035-140-018-000	316.75	Individual	9,047.90
035-170-002-000	100.00	Individual	2,856.48
035-170-003-000	118.86	Individual	3,395.20
035-170-025-000	100.00	Individual	2,856.48
035-171-001-000	16.66	Sherwin Professional Plaza	475.88
035-171-002-000	16.66	Sherwin Professional Plaza	475.88
035-171-003-000	16.66	Sherwin Professional Plaza	475.88
035-171-004-000	16.66	Sherwin Professional Plaza	475.88
035-171-005-000	16.66	Sherwin Professional Plaza	475.88
035-171-006-000	16.66	Sherwin Professional Plaza	475.88
035-171-007-000	16.66	Sherwin Professional Plaza	475.88
035-171-008-000	16.66	Sherwin Professional Plaza	475.88
035-171-009-000	16.66	Sherwin Professional Plaza	475.88
035-171-010-000	16.66	Sherwin Professional Plaza	475.88
035-171-011-000	16.66	Sherwin Professional Plaza	475.88
035-171-012-000	16.66	Sherwin Professional Plaza	475.88
035-172-001-000	11.79	Sherwin Plaza III	336.76
035-172-002-000	11.79	Sherwin Plaza III	336.76
035-172-003-000	11.79	Sherwin Plaza III	336.76
035-172-004-000	11.79	Sherwin Plaza III	336.76
035-172-005-000	11.79	Sherwin Plaza III	336.76
035-172-006-000	11.79	Sherwin Plaza III	336.76
035-172-007-000	11.79	Sherwin Plaza III	336.76
035-172-008-000	11.79	Sherwin Plaza III	336.76
035-172-009-000	11.79	Sherwin Plaza III	336.76
035-172-010-000	11.79	Sherwin Plaza III	336.76
035-180-012-000	165.65	Individual	4,731.76
035-181-001-000	4.82	Sierra Manor #1	137.78
035-181-002-000	4.82	Sierra Manor #1	137.78
035-181-003-000	4.82	Sierra Manor #1	137.78
035-181-004-000	4.82	Sierra Manor #1	137.78
035-181-005-000	4.82	Sierra Manor #1	137.78
035-181-006-000	4.82	Sierra Manor #1	137.78
035-181-007-000	4.82	Sierra Manor #1	137.78
035-181-008-000	4.82	Sierra Manor #1	137.78

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-181-009-000	4.82	Sierra Manor #1	137.78
035-181-010-000	4.82	Sierra Manor #1	137.78
035-181-011-000	4.82	Sierra Manor #1	137.78
035-181-012-000	4.82	Sierra Manor #1	137.78
035-181-013-000	4.82	Sierra Manor #1	137.78
035-181-014-000	4.82	Sierra Manor #1	137.78
035-181-015-000	4.82	Sierra Manor #1	137.78
035-181-016-000	4.82	Sierra Manor #1	137.78
035-181-017-000	4.82	Sierra Manor #1	137.78
035-181-018-000	4.82	Sierra Manor #1	137.78
035-181-019-000	4.82	Sierra Manor #1	137.78
035-181-020-000	4.82	Sierra Manor #1	137.78
035-181-021-000	4.82	Sierra Manor #1	137.78
035-181-022-000	4.82	Sierra Manor #1	137.78
035-181-023-000	4.82	Sierra Manor #1	137.78
035-181-024-000	4.82	Sierra Manor #1	137.78
035-181-025-000	4.82	Sierra Manor #1	137.78
035-181-026-000	4.82	Sierra Manor #1	137.78
035-181-027-000	4.82	Sierra Manor #1	137.78
035-181-028-000	4.82	Sierra Manor #1	137.78
035-181-029-000	4.82	Sierra Manor #1	137.78
035-181-030-000	4.82	Sierra Manor #1	137.78
035-181-031-000	4.82	Sierra Manor #1	137.78
035-181-032-000	4.82	Sierra Manor #1	137.78
035-181-033-000	4.82	Sierra Manor #1	137.78
035-181-034-000	4.82	Sierra Manor #1	137.78
035-181-035-000	4.82	Sierra Manor #1	137.78
035-181-036-000	4.82	Sierra Manor #1	137.78
035-181-037-000	4.82	Sierra Manor #1	137.78
035-181-038-000	4.82	Sierra Manor #1	137.78
035-181-039-000	4.82	Sierra Manor #1	137.78
035-181-040-000	4.82	Sierra Manor #1	137.78
035-181-041-000	4.82	Sierra Manor #1	137.78
035-181-042-000	4.82	Sierra Manor #1	137.78
035-181-043-000	4.82	Sierra Manor #1	137.78
035-181-044-000	4.82	Sierra Manor #1	137.78
035-181-045-000	4.82	Sierra Manor #1	137.78
035-181-046-000	4.82	Sierra Manor #1	137.78
035-181-047-000	4.82	Sierra Manor #1	137.78
035-181-048-000	4.82	Sierra Manor #1	137.78
035-181-049-000	4.82	Sierra Manor #1	137.78

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-181-050-000	4.82	Sierra Manor #1	137.78
035-181-051-000	4.82	Sierra Manor #1	137.78
035-181-052-000	4.82	Sierra Manor #1	137.78
035-182-053-000	4.82	Sierra Manor #2	137.78
035-182-054-000	4.82	Sierra Manor #2	137.78
035-182-055-000	4.82	Sierra Manor #2	137.78
035-182-056-000	4.82	Sierra Manor #2	137.78
035-182-057-000	4.82	Sierra Manor #2	137.78
035-182-058-000	4.82	Sierra Manor #2	137.78
035-182-059-000	4.82	Sierra Manor #2	137.78
035-182-060-000	4.82	Sierra Manor #2	137.78
035-182-061-000	4.82	Sierra Manor #2	137.78
035-182-062-000	4.82	Sierra Manor #2	137.78
035-182-063-000	4.82	Sierra Manor #2	137.78
035-182-064-000	4.82	Sierra Manor #2	137.78
035-182-065-000	4.82	Sierra Manor #2	137.78
035-182-066-000	4.82	Sierra Manor #2	137.78
035-182-067-000	4.82	Sierra Manor #2	137.78
035-182-068-000	4.82	Sierra Manor #2	137.78
035-182-069-000	4.82	Sierra Manor #2	137.78
035-182-070-000	4.82	Sierra Manor #2	137.78
035-182-071-000	4.82	Sierra Manor #2	137.78
035-182-072-000	4.82	Sierra Manor #2	137.78
035-182-073-000	4.82	Sierra Manor #2	137.78
035-182-074-000	4.82	Sierra Manor #2	137.78
035-182-075-000	4.82	Sierra Manor #2	137.78
035-182-076-000	4.82	Sierra Manor #2	137.78
035-182-077-000	4.82	Sierra Manor #2	137.78
035-182-078-000	4.82	Sierra Manor #2	137.78
035-182-079-000	4.82	Sierra Manor #2	137.78
035-182-080-000	4.82	Sierra Manor #2	137.78
035-182-081-000	4.82	Sierra Manor #2	137.78
035-182-082-000	4.82	Sierra Manor #2	137.78
035-182-083-000	4.82	Sierra Manor #2	137.78
035-182-084-000	4.82	Sierra Manor #2	137.78
035-182-085-000	4.82	Sierra Manor #2	137.78
035-182-086-000	4.82	Sierra Manor #2	137.78
035-182-087-000	4.82	Sierra Manor #2	137.78
035-182-088-000	4.82	Sierra Manor #2	137.78
035-182-089-000	4.82	Sierra Manor #2	137.78
035-182-090-000	4.82	Sierra Manor #2	137.78

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-182-091-000	4.82	Sierra Manor #2	137.78
035-182-092-000	4.82	Sierra Manor #2	137.78
035-182-093-000	4.82	Sierra Manor #2	137.78
035-182-094-000	4.82	Sierra Manor #2	137.78
035-182-095-000	4.82	Sierra Manor #2	137.78
035-182-096-000	4.82	Sierra Manor #2	137.78
035-182-097-000	4.82	Sierra Manor #2	137.78
035-182-098-000	4.82	Sierra Manor #2	137.78
035-182-099-000	4.82	Sierra Manor #2	137.78
035-182-100-000	4.82	Sierra Manor #2	137.78
035-182-101-000	4.82	Sierra Manor #2	137.78
035-182-102-000	4.82	Sierra Manor #2	137.78
035-182-103-000	4.82	Sierra Manor #2	137.78
035-182-104-000	4.82	Sierra Manor #2	137.78
035-182-105-000	4.82	Sierra Manor #2	137.78
035-182-106-000	4.82	Sierra Manor #2	137.78
035-182-107-000	4.82	Sierra Manor #2	137.78
035-182-108-000	4.82	Sierra Manor #2	137.78
035-182-109-000	4.82	Sierra Manor #2	137.78
035-182-110-000	4.82	Sierra Manor #2	137.78
035-182-111-000	4.82	Sierra Manor #2	137.78
035-182-112-000	4.82	Sierra Manor #2	137.78
035-182-113-000	4.82	Sierra Manor #2	137.78
035-182-114-000	4.82	Sierra Manor #2	137.78
035-182-115-000	4.82	Sierra Manor #2	137.78
035-182-116-000	4.82	Sierra Manor #2	137.78
035-182-117-000	4.82	Sierra Manor #2	137.78
035-182-118-000	4.82	Sierra Manor #2	137.78
035-182-119-000	4.82	Sierra Manor #2	137.78
035-182-120-000	4.82	Sierra Manor #2	137.78
035-182-121-000	4.82	Sierra Manor #2	137.78
035-182-122-000	4.82	Sierra Manor #2	137.78
035-182-123-000	4.82	Sierra Manor #2	137.78
035-182-124-000	4.82	Sierra Manor #2	137.78
035-182-125-000	4.82	Sierra Manor #2	137.78
035-182-126-000	4.82	Sierra Manor #2	137.78
035-182-127-000	4.82	Sierra Manor #2	137.78
035-182-128-000	4.82	Sierra Manor #2	137.78
035-182-129-000	4.82	Sierra Manor #2	137.78
035-182-130-000	4.82	Sierra Manor #2	137.78
035-182-131-000	4.82	Sierra Manor #2	137.78

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-182-132-000	4.82	Sierra Manor #2	137.78
035-182-133-000	4.82	Sierra Manor #2	137.78
035-182-134-000	4.82	Sierra Manor #2	137.78
035-182-135-000	4.82	Sierra Manor #2	137.78
035-182-136-000	4.82	Sierra Manor #2	137.78
035-182-137-000	4.82	Sierra Manor #2	137.78
035-182-138-000	4.82	Sierra Manor #2	137.78
035-182-139-000	4.82	Sierra Manor #2	137.78
035-182-140-000	4.82	Sierra Manor #2	137.78
035-182-141-000	4.82	Sierra Manor #2	137.78
035-182-142-000	4.82	Sierra Manor #2	137.78
035-182-143-000	4.82	Sierra Manor #2	137.78
035-182-144-000	4.82	Sierra Manor #2	137.78
035-182-145-000	4.82	Sierra Manor #2	137.78
035-182-146-000	4.82	Sierra Manor #2	137.78
035-182-147-000	4.82	Sierra Manor #2	137.78
035-182-148-000	4.82	Sierra Manor #2	137.78
035-190-004-000	97.32	Individual	2,779.92
035-190-005-000	100.00	Individual	2,856.48
035-190-006-000	118.86	Individual	3,395.20
035-190-007-000	121.06	Individual	3,458.04
035-190-008-000	100.00	Individual	2,856.48
035-190-009-000	100.00	Individual	2,856.48
035-200-016-000	99.01	Individual	2,828.20
035-200-017-000	303.82	Individual	8,678.56
035-200-019-000	333.63	Individual	9,530.06
035-200-020-000	124.00	Individual	3,542.02
035-200-041-000	23.82	Plaza at Mammoth Lakes	680.40
035-200-042-000	23.82	Plaza at Mammoth Lakes	680.40
035-202-001-000	9.74	Meridian Commons	278.22
035-202-002-000	9.74	Meridian Commons	278.22
035-202-003-000	9.74	Meridian Commons	278.22
035-202-004-000	9.74	Meridian Commons	278.22
035-202-005-000	9.74	Meridian Commons	278.22
035-202-006-000	9.74	Meridian Commons	278.22
035-202-007-000	9.74	Meridian Commons	278.22
035-202-008-000	9.74	Meridian Commons	278.22
035-202-009-000	9.74	Meridian Commons	278.22
035-202-010-000	9.74	Meridian Commons	278.22
035-203-001-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-002-000	23.82	Plaza at Mammoth Lakes	680.40

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-203-003-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-004-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-005-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-006-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-007-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-008-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-009-000	23.82	Plaza at Mammoth Lakes	680.40
035-210-020-000	91.70	Individual	2,619.38
035-210-021-000	92.00	Individual	2,627.96
035-210-022-000	92.00	Individual	2,627.96
035-210-023-000	92.00	Individual	2,627.96
035-210-025-000	204.84	Individual	5,851.20
035-210-038-000	127.89	Individual	3,653.14
035-211-001-000	4.49	Sierra Park Villas	128.18
035-211-002-000	4.49	Sierra Park Villas	128.18
035-211-003-000	4.49	Sierra Park Villas	128.18
035-211-004-000	4.49	Sierra Park Villas	128.18
035-211-005-000	4.49	Sierra Park Villas	128.18
035-211-006-000	4.49	Sierra Park Villas	128.18
035-211-007-000	4.49	Sierra Park Villas	128.18
035-211-008-000	4.49	Sierra Park Villas	128.18
035-211-009-000	4.49	Sierra Park Villas	128.18
035-211-010-000	4.49	Sierra Park Villas	128.18
035-211-011-000	4.49	Sierra Park Villas	128.18
035-211-012-000	4.49	Sierra Park Villas	128.18
035-211-013-000	4.49	Sierra Park Villas	128.18
035-211-014-000	4.49	Sierra Park Villas	128.18
035-211-015-000	4.49	Sierra Park Villas	128.18
035-211-016-000	4.49	Sierra Park Villas	128.18
035-211-017-000	4.49	Sierra Park Villas	128.18
035-211-018-000	4.49	Sierra Park Villas	128.18
035-211-019-000	4.49	Sierra Park Villas	128.18
035-211-020-000	4.49	Sierra Park Villas	128.18
035-211-021-000	4.49	Sierra Park Villas	128.18
035-211-022-000	4.49	Sierra Park Villas	128.18
035-211-023-000	4.49	Sierra Park Villas	128.18
035-211-024-000	4.49	Sierra Park Villas	128.18
035-211-025-000	4.49	Sierra Park Villas	128.18
035-211-026-000	4.49	Sierra Park Villas	128.18
035-211-027-000	4.49	Sierra Park Villas	128.18
035-211-028-000	4.49	Sierra Park Villas	128.18

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-211-029-000	4.49	Sierra Park Villas	128.18
035-211-030-000	4.49	Sierra Park Villas	128.18
035-211-031-000	4.49	Sierra Park Villas	128.18
035-211-032-000	4.49	Sierra Park Villas	128.18
035-211-033-000	4.49	Sierra Park Villas	128.18
035-211-034-000	4.49	Sierra Park Villas	128.18
035-211-035-000	4.49	Sierra Park Villas	128.18
035-211-036-000	4.49	Sierra Park Villas	128.18
035-211-037-000	4.49	Sierra Park Villas	128.18
035-211-038-000	4.49	Sierra Park Villas	128.18
035-211-039-000	4.49	Sierra Park Villas	128.18
035-211-040-000	4.49	Sierra Park Villas	128.18
035-211-041-000	4.49	Sierra Park Villas	128.18
035-211-042-000	4.49	Sierra Park Villas	128.18
035-211-043-000	4.49	Sierra Park Villas	128.18
035-211-044-000	4.49	Sierra Park Villas	128.18
035-211-045-000	4.49	Sierra Park Villas	128.18
035-211-046-000	4.49	Sierra Park Villas	128.18
035-211-047-000	4.49	Sierra Park Villas	128.18
035-211-048-000	4.49	Sierra Park Villas	128.18
035-211-049-000	4.49	Sierra Park Villas	128.18
035-211-050-000	4.49	Sierra Park Villas	128.18
035-212-001-000	4.49	Sierra Park Villas #1	128.18
035-212-002-000	4.49	Sierra Park Villas #1	128.18
035-212-003-000	4.49	Sierra Park Villas #1	128.18
035-212-004-000	4.49	Sierra Park Villas #1	128.18
035-212-005-000	4.49	Sierra Park Villas #1	128.18
035-212-006-000	4.49	Sierra Park Villas #1	128.18
035-212-007-000	4.49	Sierra Park Villas #1	128.18
035-212-008-000	4.49	Sierra Park Villas #1	128.18
035-212-009-000	4.49	Sierra Park Villas #1	128.18
035-212-010-000	4.49	Sierra Park Villas #1	128.18
035-212-011-000	4.49	Sierra Park Villas #1	128.18
035-212-012-000	4.49	Sierra Park Villas #1	128.18
035-212-013-000	4.49	Sierra Park Villas #1	128.18
035-212-014-000	4.49	Sierra Park Villas #1	128.18
035-212-015-000	4.49	Sierra Park Villas #1	128.18
035-212-016-000	4.49	Sierra Park Villas #1	128.18
035-212-017-000	4.49	Sierra Park Villas #1	128.18
035-212-018-000	4.49	Sierra Park Villas #1	128.18
035-212-019-000	4.49	Sierra Park Villas #1	128.18

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-212-020-000	4.49	Sierra Park Villas #1	128.18
035-212-021-000	4.49	Sierra Park Villas #1	128.18
035-212-022-000	4.49	Sierra Park Villas #1	128.18
035-212-023-000	4.49	Sierra Park Villas #1	128.18
035-212-024-000	4.49	Sierra Park Villas #1	128.18
035-212-025-000	4.49	Sierra Park Villas #1	128.18
035-212-026-000	4.49	Sierra Park Villas #1	128.18
035-212-027-000	4.49	Sierra Park Villas #1	128.18
035-212-028-000	4.49	Sierra Park Villas #1	128.18
035-212-029-000	4.49	Sierra Park Villas #1	128.18
035-212-030-000	4.49	Sierra Park Villas #1	128.18
035-212-031-000	4.49	Sierra Park Villas #1	128.18
035-212-032-000	4.49	Sierra Park Villas #1	128.18
035-212-033-000	4.49	Sierra Park Villas #1	128.18
035-212-034-000	4.49	Sierra Park Villas #1	128.18
035-212-035-000	4.49	Sierra Park Villas #1	128.18
035-212-036-000	4.49	Sierra Park Villas #1	128.18
035-212-037-000	4.49	Sierra Park Villas #1	128.18
035-212-038-000	4.49	Sierra Park Villas #1	128.18
035-212-039-000	4.49	Sierra Park Villas #1	128.18
035-212-040-000	4.49	Sierra Park Villas #1	128.18
035-212-041-000	4.49	Sierra Park Villas #1	128.18
035-212-042-000	4.49	Sierra Park Villas #1	128.18
035-212-043-000	4.49	Sierra Park Villas #1	128.18
035-212-044-000	4.49	Sierra Park Villas #1	128.18
035-212-045-000	4.49	Sierra Park Villas #1	128.18
035-212-046-000	4.49	Sierra Park Villas #1	128.18
035-212-047-000	4.49	Sierra Park Villas #1	128.18
035-212-048-000	4.49	Sierra Park Villas #1	128.18
035-212-049-000	4.49	Sierra Park Villas #1	128.18
035-212-050-000	4.49	Sierra Park Villas #1	128.18
035-213-001-000	4.35	Sherwin Villas	124.28
035-213-002-000	4.35	Sherwin Villas	124.28
035-213-003-000	4.35	Sherwin Villas	124.28
035-213-004-000	4.35	Sherwin Villas	124.28
035-213-005-000	4.35	Sherwin Villas	124.28
035-213-006-000	4.35	Sherwin Villas	124.28
035-213-007-000	4.35	Sherwin Villas	124.28
035-213-008-000	4.35	Sherwin Villas	124.28
035-213-009-000	4.35	Sherwin Villas	124.28
035-213-010-000	4.35	Sherwin Villas	124.28

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-213-011-000	4.35	Sherwin Villas	124.28
035-213-012-000	4.35	Sherwin Villas	124.28
035-213-013-000	4.35	Sherwin Villas	124.28
035-213-014-000	4.35	Sherwin Villas	124.28
035-213-015-000	4.35	Sherwin Villas	124.28
035-213-016-000	4.35	Sherwin Villas	124.28
035-213-017-000	4.35	Sherwin Villas	124.28
035-213-018-000	4.35	Sherwin Villas	124.28
035-213-019-000	4.35	Sherwin Villas	124.28
035-213-020-000	4.35	Sherwin Villas	124.28
035-213-021-000	4.35	Sherwin Villas	124.28
035-213-022-000	4.35	Sherwin Villas	124.28
035-213-023-000	4.35	Sherwin Villas	124.28
035-213-024-000	4.35	Sherwin Villas	124.28
035-213-025-000	4.35	Sherwin Villas	124.28
035-213-026-000	4.35	Sherwin Villas	124.28
035-213-027-000	4.35	Sherwin Villas	124.28
035-213-028-000	4.35	Sherwin Villas	124.28
035-213-029-000	4.35	Sherwin Villas	124.28
035-213-030-000	4.35	Sherwin Villas	124.28
035-213-031-000	4.35	Sherwin Villas	124.28
035-213-032-000	4.35	Sherwin Villas	124.28
035-213-033-000	4.35	Sherwin Villas	124.28
035-213-034-000	4.35	Sherwin Villas	124.28
035-213-035-000	4.35	Sherwin Villas	124.28
035-213-036-000	4.35	Sherwin Villas	124.28
035-213-037-000	4.35	Sherwin Villas	124.28
035-213-038-000	4.35	Sherwin Villas	124.28
035-213-039-000	4.35	Sherwin Villas	124.28
035-213-040-000	4.35	Sherwin Villas	124.28
035-213-041-000	4.35	Sherwin Villas	124.28
035-213-042-000	4.35	Sherwin Villas	124.28
035-213-043-000	4.35	Sherwin Villas	124.28
035-213-044-000	4.35	Sherwin Villas	124.28
035-213-045-000	4.35	Sherwin Villas	124.28
035-213-046-000	4.35	Sherwin Villas	124.28
035-213-047-000	4.35	Sherwin Villas	124.28
035-213-048-000	4.35	Sherwin Villas	124.28
035-213-049-000	4.35	Sherwin Villas	124.28
035-213-050-000	4.35	Sherwin Villas	124.28
035-213-051-000	4.35	Sherwin Villas	124.28

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
035-213-052-000	4.35	Sherwin Villas	124.28
035-213-053-000	4.35	Sherwin Villas	124.28
035-213-054-000	4.35	Sherwin Villas	124.28
035-213-055-000	4.35	Sherwin Villas	124.28
035-213-056-000	4.35	Sherwin Villas	124.28
035-213-057-000	4.35	Sherwin Villas	124.28
035-213-058-000	4.35	Sherwin Villas	124.28
035-213-059-000	4.35	Sherwin Villas	124.28
035-213-060-000	4.35	Sherwin Villas	124.28
035-213-061-000	4.35	Sherwin Villas	124.28
035-213-062-000	4.35	Sherwin Villas	124.28
035-213-063-000	4.35	Sherwin Villas	124.28
035-213-064-000	4.35	Sherwin Villas	124.28
035-213-065-000	4.35	Sherwin Villas	124.28
035-213-066-000	4.35	Sherwin Villas	124.28
035-213-067-000	4.35	Sherwin Villas	124.28
035-213-068-000	4.35	Sherwin Villas	124.28
035-213-069-000	4.35	Sherwin Villas	124.28
035-213-070-000	4.35	Sherwin Villas	124.28
035-230-005-000	194.00	Individual	5,541.56
035-230-006-000	247.05	Individual	7,056.92
035-230-007-000	129.60	Individual	3,702.00
035-230-010-000	199.22	Individual	5,690.68
035-230-011-000	111.65	Individual	3,189.26
035-281-001-000	6.01	Five-Forty	171.60
035-281-002-000	6.01	Five-Forty	171.60
035-281-003-000	6.01	Five-Forty	171.60
035-281-004-000	6.01	Five-Forty	171.60
035-281-005-000	6.01	Five-Forty	171.60
035-281-006-000	6.01	Five-Forty	171.60
035-281-007-000	6.01	Five-Forty	171.60
035-281-008-000	6.01	Five-Forty	171.60
035-281-009-000	6.01	Five-Forty	171.60
035-281-010-000	6.01	Five-Forty	171.60
035-281-011-000	6.01	Five-Forty	171.60
035-281-012-000	6.01	Five-Forty	171.60
035-281-013-000	6.01	Five-Forty	171.60
035-281-014-000	6.01	Five-Forty	171.60
035-281-015-000	6.01	Five-Forty	171.60
040-140-001-000	174.34	Individual	4,979.98
040-140-003-000	174.34	Individual	4,979.98

(1) Differences are due to rounding adjustments for the purposes of the report.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Billing Detail Report for Fiscal Year 2025/26

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2025/26 Assessment (1)
410 Accounts	7,390.21		\$211,095.14

(1) Differences are due to rounding adjustments for the purposes of the report.