

## **TOWN COUNCIL STAFF REPORT**

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Benefit Assessment District No. 2014-1 (Mammoth View)

Meeting Date: April 16, 2025

Prepared by: Pam Smitheman, Assistant Engineer

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### **RECOMMENDATION:**

Staff recommend that Town Council conduct the public hearing and after receiving the staff report, public testimony, and deliberation adopt the attached Resolution ordering the levy and collection of assessments within the Mammoth View Benefit Assessment District No. 2014-1 for the Fiscal Year 2025/26.

### **BACKGROUND:**

On March 19, 2025, the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Benefit Assessment District 2014-1 (Mammoth View) for Fiscal Year 2025/26 in accordance with the Benefit Assessment Act of 1982, under which the District was formed. The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings are conducted each year in order to levy assessments against the property within the district.

### **ANALYSIS:**

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

### **FINANCIAL CONSIDERATIONS:**

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