

## **RESOLUTION NO. 25-**

### **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES STATE OF CALIFORNIA, ESTABLISHING THE ANNUAL SPECIAL TAX AND LEVYING SPECIAL TAXES FOR TOWN OF MAMMOTH LAKES COMMUNITY FACILITIES DISTRICT NO. 2004-01 FOR FISCAL YEAR 2025/26**

The Town Council (the “Council”) of the Town of Mammoth Lakes (the “Town”) does resolve as follows:

**WHEREAS**, the Town Council (the “Town Council”) of the Town of Mammoth Lakes, California (the “Town”), has previously formed the Town of Mammoth Lakes Community Facilities District No. 2004-01 (the “Community Facilities District”) under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”); and

**WHEREAS**, the Town Council, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes to pay for the costs of certain facilities, services, and to authorize the issuance of bonds secured by the special taxes under the Act; and

**WHEREAS**, the Town Council, by prior ordinance, authorized and levied special taxes within the Community Facilities District; and

**WHEREAS**, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor; and

**WHEREAS**, the Town Council desires to levy the special tax within the Community Facilities District for Fiscal Year 2025/26.

**NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:**

1. The foregoing recitals are true and correct.
2. The Town Council hereby determines that the special tax requirement of the Community Facilities District for Fiscal Year 2025/26 is \$200,005.00 and hereby levies the special taxes for Fiscal Year 2025/26 at the rate of \$85.39 per week, or portion of week, of right of use or occupancy in a fractional unit. The rate of the special tax to be collected to pay for the costs and expenses for Fiscal Year 2025/26 for the Community Facilities District is hereby determined and established in the table on the next page.

<b>Type of Property</b>	<b>Weeks Owned</b>	<b>2025/26 Special Tax Rate</b>
Fractional-Use Unit with 0 Lock Off	7 Weeks	\$597.79
Fractional Use Unit with 1 Lock Off	7 Weeks	1,195.59
Fractional-Use Unit with 0 Lock Off	9 Weeks	768.59

A detailed list of the special tax levied against each parcel subject to the special tax is set forth in Exhibit A hereto, which is approved by the Town Council and incorporated herein by reference. Based on Mono 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 Mono County Auditor-Controller. The special tax amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the Rate and Method of Apportionment for the Community Facilities District. The Town Clerk is hereby authorized and directed to file with the Mono County Auditor-Controller, a certified list of all parcels subject to the Special Tax levy in Fiscal Year 2025/26 and the amount of the special tax to be levied on each such parcel for Fiscal Year 2025/26.

3. Town officers and staff are hereby authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of special taxes for Fiscal Year 2025/26 as provided in this Resolution.

4. Any actions heretofore taken by the officers and staff of the Town with respect to the levy of the special taxes for Fiscal Year 2025/26 are hereby approved, confirmed and ratified.

5. This Resolution shall take effect immediately upon its adoption.

6. The Town Clerk shall certify to the adoption of this resolution and shall cause the same to be processed in the manner required by law.

**PASSED, APPROVED, AND ADOPTED this 2nd day of July, 2025.**

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CHRIS BUBSER, Mayor

ATTEST:

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JAMIE GRAY, Town Clerk