Town Council Special Meeting Agenda

Wednesday, April 26, 2023, 4:00 p.m.
437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members of the Town Council:

Mayor John Wentworth, Mayor Pro Tem Bill Sauser, Councilmember Chris Bubser, Councilmember Sarah Rea, Councilmember Amanda Rice

NOTE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Clerk at (760) 965-3602. Notification prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 13.102-35.104 ADA Title II)
NOTE: Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public inspection in the Town Offices located at 437 Old Mammoth Road, Suite 230 during normal business hours. Such documents are also available on the Town of Mammoth Lakes website at www.townofmammothlakes.ca.gov subject to staff's ability to post the documents before the meeting.
NOTE: All comments will be limited to a speaking time of five minutes.

NOTE: This meeting will be conducted pursuant to the provisions of Assembly Bill 361 which amends certain requirements of the Ralph M. Brown Act. While Suite *Z* is still open to the public, it is strongly encouraged that you watch the Town Council meetings on the Town of Mammoth Lakes' website atwww.townofmammothlakes.ca.gov, on the local government cable channel 18, or via Zoom. Public comments can be submitted to the Town Clerk at clerk@townofmammothlakes.ca.gov. before and during the meeting.

ZOOM INFORMATION

Join from a PC, Mac, iPad, iPhone, or Android device:
Please type in or cut and paste in this URL to join. https://monocounty.zoom.us/s/92958002088
Or join by phone:
Dial (for higher quality, dial a number based on your current location):
US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 312 626 6799 or +1 646 876 9923
Webinar ID: 929 5800 2088
International numbers available: https://monocounty.zoom.us/u/acobwlnMsm

Public comments can also be given through Zoom by logging in or dialing in and raising your hand.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. INTERVIEWS
   3.1 The Town Council will interview the applicants for the Building Advisory Committee/Board of Appeals vacancy.
   4:10 p.m. Jennifer Kreitz

   4:20 p.m. Daniel Polis
4. PUBLIC COMMENTS

   The Public Comment portion of the agenda provides the public with an opportunity to address the Town Council on matters not otherwise listed on the agenda. Under California law the Town Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the Town Council may briefly respond to comments or questions from members of the public. Therefore, the Town Council will listen to all public comment, but will not generally discuss the matter or take action on it. Requests for service from the Town may also be made at the Town offices during regular business hours. Members of the public desiring to speak on a matter appearing on the agenda should ask the Mayor for the opportunity to be heard when the item comes up for Council consideration.
5. POLICY MATTERS
   5.1 Appoint an applicant to serve as a member of the Building Advisory Committee/Board of Appeals, with a term expiring on April 1, 2024.
   5.2 Council Update and Direction on Management and Response to Extreme Weather Declared Emergency.
   5.3 Resolution of Intention to Renew the Mammoth Lakes Tourism Improvement District.
6. CLOSED SESSION
   6.1 Pursuant to Government Code Section 54957.6.(a), Conference with Labor Negotiators, the Council will meet with its representatives, Town Manager Daniel C. Holler, Administrative Services/Finance Director Rob Patterson, Community and Economic Development
   Director Sandra Moberly, and HR Manager Amanda Pelham with respect to the following Employee Organizations: Mammoth Lakes General Employees Association, Mammoth Lakes Management Employees Association, and the Mammoth Lakes Public Works Employees Association.
7. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION
8. ADJOURNMENT

   The Town Council will adjourn to a regular meeting to be held on Wednesday, May 3, 2023 at 4:00 p.m.

Town of Mammoth Lakes
P.O. Box 1609
Mammoth Lakes, CA, 93546
Ph: (760) 965-3600 extension 3602
Fax: (760) 934-7493

APPLICATION FOR PUBLIC SERVICE APPOINTMENT

INSTRUCTIONS:
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Return your completed application to:

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Mammoth Lakes, CA 93546

APPLICANT INFORMATION

NAME OF COMMISSION/COMMITTEE/BOARD Board of Appeals/Building Advisory Committee			DATE 3/7/2023
NAME FIRST Jennifer		LAST Kreitz	EMAIL ADDRESS Mountainjog@gmail.com
RESIDENCE ADDRESS 550 Mono St. A201			HOME PHONE
MAILING ADDRESS PO Box 8098			CELL PHONE 760-920-0333
CITY Mammoth Lakes	STATE CA	ZIP 93546	HOW LONG HAVE YOU LIVED IN MAMMOTH LAKES?
BUSINESS ADDRESS			BUSINESS POSITION
CITY	STATE	ZIP	BUSINESS PHONE

CIVIC EXPERIENCE

LIST CURRENT AND/OR PRIOR CIVIC EXPERIENCE (Include professional, charitable, and community organizations.)			
NAME OF ORGANIZATION Mono County	DATES SERVED START	 END	OFFICE HELD (if any) Board of Supervisors (in term 2)
Mammoth Lakes Housing, Inc.	1/2019	Current	Board member
Mono County Local Transportation Commissi	1/2019	Current	Commissioner
Various community volunteering	11/1997	Current	

REFERENCES

INCLUDE NAMES OF AT LEAST TWO (2) RESIDENTS OF MAMMOTH LAKES

NAME	PHONE
Tom Hodges 760914-0378	
Wendy Sugimura - 760-914-2962	

OTHER RELEVANT EXPERIENCE/EXPERTISE

Work for Mammoth Lakes Housing for 13 years and managed construction projects from the developer side on several apartment developments and one condo development.

Serve in the appeals capacity as a Supervisor on the Mono County Board for many matters including code enforcement matters.

WHAT IS YOUR UNDERSTANDING OF THE ROLE/RESPONSIBILITY OF THE COMMISSION/ COMMITTEE/BOARD YOU SELECTED?

The Committee hears and decide appeals of orders, decisions, or determinations made by the Building Official relative to the application and interpretation of codes and/or related Town ordinances.

HAVE YOU EVER ATTENDED A MEETING OF THIS COMMISSION/COMMITTEE/BOARD? IF SO, HOW MANY?

Not as of today. Could you please add my name to the distribution list of the meeting notices?

ARE YOU INVOLVED IN ANY ORGANIZATIONS OR DO YOU HAVE ANY BUSINESS INTERESTS THAT MAY RESULT IN A CONFLICT OF INTEREST IF YOU ARE APPOINTED TO THIS COMMISSION/COMMITTEE/BOARD?

The only possible conflict could be around MLH, although I©m not sure it would a genuine conflict as I am a non-compensated member of the MLH Board.

WHAT ACTIVITIES OF THIS COMMISSION/COMMITTEE/BOARD ARE MOST INTERESTING TO YOU?

Health and human safety are most important to me.

WHAT ACTIVITIES OF THIS COMMISSION/COMMITTEE/BOARD ARE LEAST INTERESTING TO YOU?

None come to mind.

WHAT PROGRAMS/PROJECTS RELATED TO THE COMMISSION/COMMITTEE/BOARD THAT YOU HAVE SELECTED WOULD YOU LIKE TO SEE IMPROVED OR IMPLEMENTED?

None at this time.

HOW WOULD YOU APPROACH THE IMPROVEMENT OR IMPLEMENTATION OF THE PROGRAMS/PROJECTS LISTED ABOVE?

N/A

WOULD YOU BE AVAILABLE FOR MEETINGS IN THE:

_____ DAYTIME _____ EVENING X BOTH

Appointees will be required to take an Oath of Office and are subject to filing a Statement of Economic Interest pursuant to the Political Reform Act of the State of California.

SIGNATURE _____ March 7, 2023 DATE

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APPLICANT INFORMATION

NAME OF COMMISSION/COMMITTEE/BOARD Building Advisory Committee/ Board of Appeals			DATE 4/4/23
NAME FIRST Daniel		Polis LAST	EMAIL ADDRESS the5d@earthlink.net
RESIDENCE ADDRESS 329 Pearson Rd			HOME PHONE
MAILING ADDRESS P.O.Box 7608			CELL PHONE 760 937-5571
CITY Mammoth Lakes	STATE Ca.	ZIP 93546	HOW LONG HAVE YOU LIVED IN MAMMOTH LAKES?
BUSINESS ADDRESS 316 Commerce Dr. Unit C			BUSINESS POSITION
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BAC/BOA	2000	2023	member

REFERENCES

INCLUDE NAMES OF AT LEAST TWO (2) RESIDENTS OF MAMMOTH LAKES	
NAME	PHONE
Richard Baldassi	760 937-5840
Mike Kenney	760 914-1141

OTHER RELEVANT EXPERIENCE/EXPERTISE

20 YEARS ON BAC/BOA BOARDS

WHAT IS YOUR UNDERSTANDING OF THE ROLE/RESPONSIBILITY OF THE COMMISSION/ COMMITTEE/BOARD YOU SELECTED?

ON BOARD 20 YEARS

HAVE YOU EVER ATTENDED A MEETING OF THIS COMMISSION/COMMITTEE/BOARD? IF SO, HOW MANY?

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NO

WHAT ACTIVITIES OF THIS COMMISSION/COMMITTEE/BOARD ARE MOST INTERESTING TO YOU?

WHAT ACTIVITIES OF THIS COMMISSION/COMMITTEE/BOARD ARE LEAST INTERESTING TO YOU?

All

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Daniel M. Polis

SIGNATURE

4/4/03

DATE

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Appoint an applicant to serve as a member of the Building Advisory Committee/Board of Appeals, with a term expiring on April 1, 2024.

Council Meeting Date: 4/26/2023

Prepared by: Jamie Gray, Town Clerk

Recommended Motion: Appoint an applicant to serve as a member of the Building Advisory Committee/Board of Appeals, with a term expiring on April 1, 2024.

Summary: One term of office became vacant on the Building Advisory Committee/Board of Appeals due to the resignation of Dan Polis. The term of appointment expires on April 1, 2024.

Two applications were received. The applicants are Jennifer Kreitz and Dan Polis. The applications are attached. The applicants were interviewed earlier in the meeting today.

The Town Municipal Code states that all appointments to commissions and committees shall be made by the Town Council. It does not state the manner in which this is to be accomplished.

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SIGNATURE _____ March 7, 2023 DATE

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Daniel M. Polis
SIGNATURE

4/4/03
DATE

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Council Update and Direction on Management and Response to Extreme Weather Declared Emergency.

Council Meeting Date: 4/26/2023

Prepared by: Daniel C. Holler, Town Manager

Recommended Motion: Council may provide comment and direction on staff updates on emergency response, recovery and other actions related to the Extreme Weather Declared Emergency.

Summary:
Staff are continuing to coordinate efforts in assisting displaced households with temporary housing. The MMCF program is winding down. Town staff continues to work with owners (HOAs, Property Managers, tenants, etc.) on buildings that were inspected and red/yellow/green tagged through the storm event. We are seeing some buildings approved for occupancy, inspection reports with recommended corrective actions are slowly being received, and repair work is moving forward. We are still expecting a substantial number of building permits to come in over the next several weeks as the snow continues to melt, and owners can assess damages and pursue means to have it repaired. The process of setting up a local assistance center through FEMA and CalOES is continuing. At the time of preparing this report, we were still waiting to be included in the FEMA Major Disaster Declaration. This action is needed for additional financial assistance. The initial damage assessment of public facilities by FEMA was conducted on April 13th and the initial damage assessment of private damage was conducted on April 19th. Additional information will be provided as part of the staff update. Staff will continue to collect damage information over the next several weeks that will be provided to FEMA for potential repair reimbursements. Public Works staff are addressing some of the road damage and the larger contract for services is anticipated to be initiated with work beginning the week of April 24th. The need for this emergency road repair work contract continues to be a necessity. We are meeting with County staff on planning for flooding issues with spring runoff. Staff has also initiated work on an "After Action Report." This will provide the basis for follow up briefings for Council and agencies. Due to the ongoing nature of this emergency, response and recovery this may not be completed until late May.

TOWN COUNCIL STAFF REPORT

Title: Resolution of Intention to Renew the Mammoth Lakes Tourism Improvement District.

Meeting Date: April 26, 2023

Prepared by: Daniel C. Holler, Town Manager

RECOMMENDATION:

Adopt the Resolution declaring its intention to renew the Mammoth Lakes Tourism Business Improvement District (MLTBID) and fixing the time and place of a public meeting and a public hearing thereon and giving notice thereof.

BACKGROUND:

The MLTBID is a benefit assessment district proposed to continue a revenue source to help fund sales, marketing, media relations and communications programs, and air service marketing and subsidy programs for Mammoth Lakes tourism businesses. This approach has been used successfully in other destination areas throughout the State to improve tourism and drive additional room nights to assessed tourism businesses. The renewed MLTBID includes all tourism businesses, existing and in the future, located within the boundaries of the Town of Mammoth Lakes, as shown on the map included in the attached draft Management Distirct Plan. As used herein, the term "tourism business(es)" includes all tourism businesses: lodging businesses, restaurants, retail businesses, golf courses, and ski resorts.

Tourism business owners decided to pursue renewal of the MLTBID in order to continue a revenue source devoted to marketing Mammoth Lakes as a tourist, meeting and event destination. If renewed, the MLTBID would generate approximately $6,668,250 on an annual basis for promotion of travel and tourism and support for Air Service specific to benefit the assessed businesses in Mammoth Lakes.

ANALYSIS:

TOURISM BUSINESS IMPROVEMENT DISTRICTS

Tourism Business Improvement Districts (TBIDs) utilize the efficiencies of private sector operation in the market-based promotion of tourism. These special assessment districts allow tourism business owners to organize their efforts to increase tourism. Tourism business owners within the TBID fund the TBID, and those funds are used to provide services that are desired by and benefit the tourism businesses within the TBID.

TBID benefits:

- Funds cannot be diverted for other government programs.
- They are customized to fit the needs of each destination.

- They allow for a wide range of services including destination marketing, tourism promotion, and sales lead generation.
- They are designed, created, and governed by those who will pay the assessment.
- They provide a stable funding source for tourism promotion.

In California, TBIDs are primarily formed pursuant to the Property and Business Improvement District Law of 1994 (94 Law). This law allows for the creation of a special benefit assessment district to raise funds within a specific geographic area. The key difference between TBIDs and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the TBID.

MANAGEMENT DISTRICT PLAN

The Management District Plan **(Attachment 1)** includes the proposed boundary of the MLTBID, a service plan and budget and a proposed means of governance. The MLTBID will include all tourism businesses, existing and in the future, located within the boundaries of the Town of Mammoth Lakes, as shown on the map included in the Plan. The District includes all of the Town's municipal boundary, which includes the Mammoth Yosemite Airport.

The renewed MLTBID is proposed to have a ten (10) year term, beginning September 1, 2023 through August 31, 2033. The assessment will be implemented beginning September 1, 2023. Once per year beginning on the anniversary of MLTBID renewal there is a thirty (30) day period in which tourism business owners paying fifty percent (50%) or more of the assessment may protest and begin proceedings to terminate the MLTBID.

Based on the benefits received, the assessment rate will be tiered as indicated in the table below. The assessment is levied upon and is a direct obligation of the assessed tourism business; however, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. Further details on benefits can be found in the Management District Plan.

Businesses situated within other businesses, such as restaurants located within a hotel or ski resort, will be assessed at the rate for that business type and not at the rate of the other business they are situated in. Certain revenues and businesses will not be assessed as described in the Management District Plan. Assessment rates are:

Business Type	Annual Assessment Rate
Lodging	1% of gross short-term room rental revenue
Ski Resorts and Golf Courses	2.5% of daily and multi-day tickets and bulk ticket packs for winter and summer activities, ski school and golf green fees and lessons
Retail – Tier 1	1.5% of gross revenue, including equipment and vehicle rentals
Retail – Tier 2*	$500 per year
Retail – Tier 3*	$50 per year
Restaurant – Tier 1	1.5% of gross revenue
Restaurant – Tier 2*	$500 per year
Restaurant – Tier 3*	$50 per year

*Only applicable upon submission and approval of an appeal.

The Town of Mammoth Lakes will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from those tourism businesses that are assessed a percentage rate; and collecting the assessment on an annual basis in conjunction with renewal of business licenses or the appeal decision from those tourism businesses that are assessed a fixed amount. The Town of Mammoth Lakes shall take all reasonable efforts to collect the assessments from each tourism business. The Town shall be paid a fee equal to two percent (2%) of the amount of assessment collected to cover its costs of collection, administration, and costs incurred in pursuing payment of delinquent assessments.

MLTBID RENEWAL PROCESS

April 26, 2023	RESOLUTION OF INTENTION HEARING Upon the submission of a written petition, signed by the tourism business owners in the renewed MLTBID who will pay more than fifty percent (50%) of the assessments proposed to be levied, the Town Council may initiate proceedings to renew a district by the adoption of a resolution expressing its intention to renew the MLTBID. *Petition Status:* Petitions in favor of MLTBID renewal were submitted by over 50% of the total MLTBID assessment. This majority petition allows the Town Council to initiate proceedings for MLTBID renewal at the April 26, 2023 meeting.
No later than April 29, 2023	NOTICE The 94 Law requires the Town to mail written notice to the owners of all tourism businesses proposed to be within the MLTBID. Mailing the notice begins a mandatory forty-five (45) day period in which owners may protest MLTBID renewal.
May 17, 2023	PUBLIC MEETING AND INTRODUCTION/FIRST READING OF ORDINANCE Allow public testimony on the renewal of the MLTBID and levy of assessments. No Town Council action required. At the public meeting, the Town Council shall introduce and conduct the first reading of the ordinance renewing the MLTBID and levying the assessment.
June 14, 2023	FINAL PUBLIC HEARING AND SECOND READING/ADOPTION OF THE ORDINANCE If written protests are received from the owners of tourism businesses in the renewed MLTBID which will pay more than fifty percent (50%) of the assessments proposed to be levied and protests are not withdrawn so as to

reduce the protests to less than fifty percent (50%), no further proceedings to levy the proposed assessment against such tourism businesses shall be taken for a period of one (1) year from the date of the finding of a majority protest by the Town Council.

If the Town Council, following the public hearing, decides to establish the renewed MLTBID, the Town Council shall adopt a resolution of formation. The Council may approve the renewed MLTBID as presented or amend the proposed District Management Plan.

Following a successful public hearing and first reading of the ordinance, the Town Council shall convene to hold a second reading of the ordinance renewing the MLTBID and levying the assessment. Upon successful passage of the ordinance, the MLTBID shall be renewed, and the ordinance shall go into effect thirty (30) days after successful passage of the ordinance.

FISCAL IMPACT

None immediately. The Town will receive a fee of two percent (2%) of the amount collected to cover its costs of collection, administration, and costs incurred in pursuing payment of delinquent assessments. Because the MLTBID programs are intended to increase visitation to the Town, there may be an increase in transient occupancy tax and sales tax collections. If the MLTBID is not renewed the fees to the Town will not be collected. Funding for MLTBID programs will not be funded, most notably will be the loss of air service and a substantial overall reduction in marketing and promotion activities.

SUMMMARY

The notice of intention to renew the MLTBID is the first step in the renewal process. As noted above there will be additional public meetings on the renewal. The Council will have a formal opportunity after the public hearing, public testimony and review of any additional information provided to adopt as presented, to modify and adopt the renewal, or to not proceed with the renewal of the MLTBID. Staff is recommending the proposed resolution of intention to renew the MLTBID be adopted.

RESOLUTION NO. 2023 - ____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, DECLARING ITS INTENTION TO RENEW THE MAMMOTH LAKES TOURISM BUSINESS IMPROVEMENT DISTRICT (MLTBID) AND FIXING THE TIME AND PLACE OF A PUBLIC MEETING AND A PUBLIC HEARING THEREON AND GIVING NOTICE THEREOF

WHEREAS, the Town of Mammoth Lakes created the MLTBID in 2013 for a five (5) year term by Resolution No. 13-61; and

WHEREAS, the MLTBID was subsequently renewed for another five (5) year term by Resolution No. 18-37 which ends on August 31, 2023; and

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes the Town to renew business improvement districts for the purposes of promoting tourism; and

WHEREAS, Mammoth Lakes Tourism, tourism business owners, and representatives from the Town of Mammoth Lakes have met to consider the renewal of the MLTBID; and

WHEREAS, Mammoth Lakes Tourism has drafted a Management District Plan (Plan) which sets forth the proposed boundary of the MLTBID (Exhibit A), a service plan and budget, and a proposed means of governance; and

WHEREAS, tourism businesses who will pay more than fifty percent (50%) of the assessment under the MLTBID have petitioned the Town Council to renew the MLTBID.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL THAT:

1. The recitals set forth herein are true and correct.

2. The Town Council finds that tourism businesses that will pay more than fifty percent (50%) of the assessment proposed in the Plan have signed and submitted petitions in support of the renewal of the MLTBID. The Town Council accepts the petitions and adopts this Resolution of Intention to renew the MLTBID and to levy an assessment on certain tourism businesses within the MLTBID boundaries in accordance with the Property and Business Improvement District Law of 1994.

3. The Town Council finds that the Plan satisfies all requirements of Streets and Highways Code § 36622.

4. The Town Council declares its intention to renew the MLTBID and to levy and collect assessments on tourism businesses within the MLTBID boundaries pursuant to the Property and Business Improvement District Law of 1994.

5. The MLTBID shall include all tourism businesses, existing and in the future, located within the boundaries of the Town of Mammoth Lakes, as shown on the map included herein. As

used herein, the term "tourism business(es)" includes all tourism businesses: lodging businesses, restaurants, retail businesses, golf courses, and ski resorts.

6. The name of the district shall be Mammoth Lakes Tourism Business Improvement District (MLTBID).

7. Based on the benefits received, the assessment rate will be tiered as indicated in the table below. The assessment is levied upon and is a direct obligation of the assessed tourism business; however, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. Further detail on benefits can be found in Section IV of the Management District Plan.

   Businesses situated within other businesses, such as restaurants located within a hotel or ski resort, will be assessed at the rate for that business type and not at the rate of the other business they are situated in. Certain revenues and businesses will not be assessed as described in Section IV of the Management District Plan. Assessment rates are:

Business Type	Annual Assessment Rate
Lodging	1% of gross short-term room rental revenue
Ski Resorts and Golf Courses	2.5% of daily and multi-day tickets and bulk ticket packs for winter and summer activities, ski school and golf green fees and lessons
Retail – Tier 1	1.5% of gross revenue, including equipment and vehicle rentals
Retail – Tier 2*	$500 per year
Retail – Tier 3*	$50 per year
Restaurant – Tier 1	1.5% of gross revenue
Restaurant – Tier 2*	$500 per year
Restaurant – Tier 3*	$50 per year

*Only applicable upon submission and approval of an appeal

8. The assessments levied for the MLTBID shall be applied toward sales, marketing, media relations and communications programs, and air service marketing and subsidy programs to increase tourism and market assessed tourism businesses in Mammoth Lakes as tourist, meeting, and event destinations and infrastructure, as described in the Plan. Funds remaining at the end of any year may be used in subsequent years in which MLTBID assessments are levied as long as they are used consistent with the requirements of this resolution and the Plan.

9. The renewed MLTBID will have a ten (10) year life, beginning September 1, 2023 through August 31, 2033, unless renewed pursuant to Streets and Highways Code § 36660.

10. Bonds shall not be issued.

11. The time and place for the public meeting to hear testimony on establishing the MLTBID and levying assessments are set for May 17, 2023, at 4:00 PM, or as soon thereafter as the matter may be heard, at the Council Chambers located at 437 Old Mammoth Road, Suite

Z, Mammoth Lakes, CA 93546. Following the public meeting, the Town Council shall move to introduce and conduct the first reading of the Ordinance to renew the MLTBID and continue the levy of assessments.

12. The time and place for the public hearing to establish the MLTBID and the levy of assessments are set for June 14, 2023, at 4:00 PM, or as soon thereafter as the matter may be heard, at the Council Chambers located at 437 Old Mammoth Road, Suite Z, Mammoth Lakes, CA 93546. The Town Clerk is directed to provide written notice to the tourism businesses subject to assessment of the date and time of the meeting and hearing, and to provide that notice as required by Streets and Highways Code § 36623, no later than April 29, 2023.

13. At the public meeting and hearing, the testimony of all interested persons for or against the renewal of the MLTBID may be received. If at the conclusion of the public hearing, there are of record written protests by the owners of the tourism businesses within the renewed MLTBID that will pay more than fifty percent (50%) of the estimated total assessment of the entire MLTBID, no further proceedings to renew the MLTBID shall occur for a period of one (1) year.

14. Following a successful public hearing, at the same Town Council meeting on June 14, 2023, held at the Council Chambers located at 437 Old Mammoth Road, Suite Z, Mammoth Lakes, CA 93546, the Town Council may conduct a second reading of the Ordinance to renew the MLTBID and to continue the levy of assessments. At the conclusion of the second reading of the Ordinance, the Town Council may adopt the Ordinance, renewing the MLTBID and levying the assessments.

14. The complete Plan is on file with the Town Clerk and may be reviewed upon request.

15. This resolution shall take effect immediately upon its adoption by the Town Council.

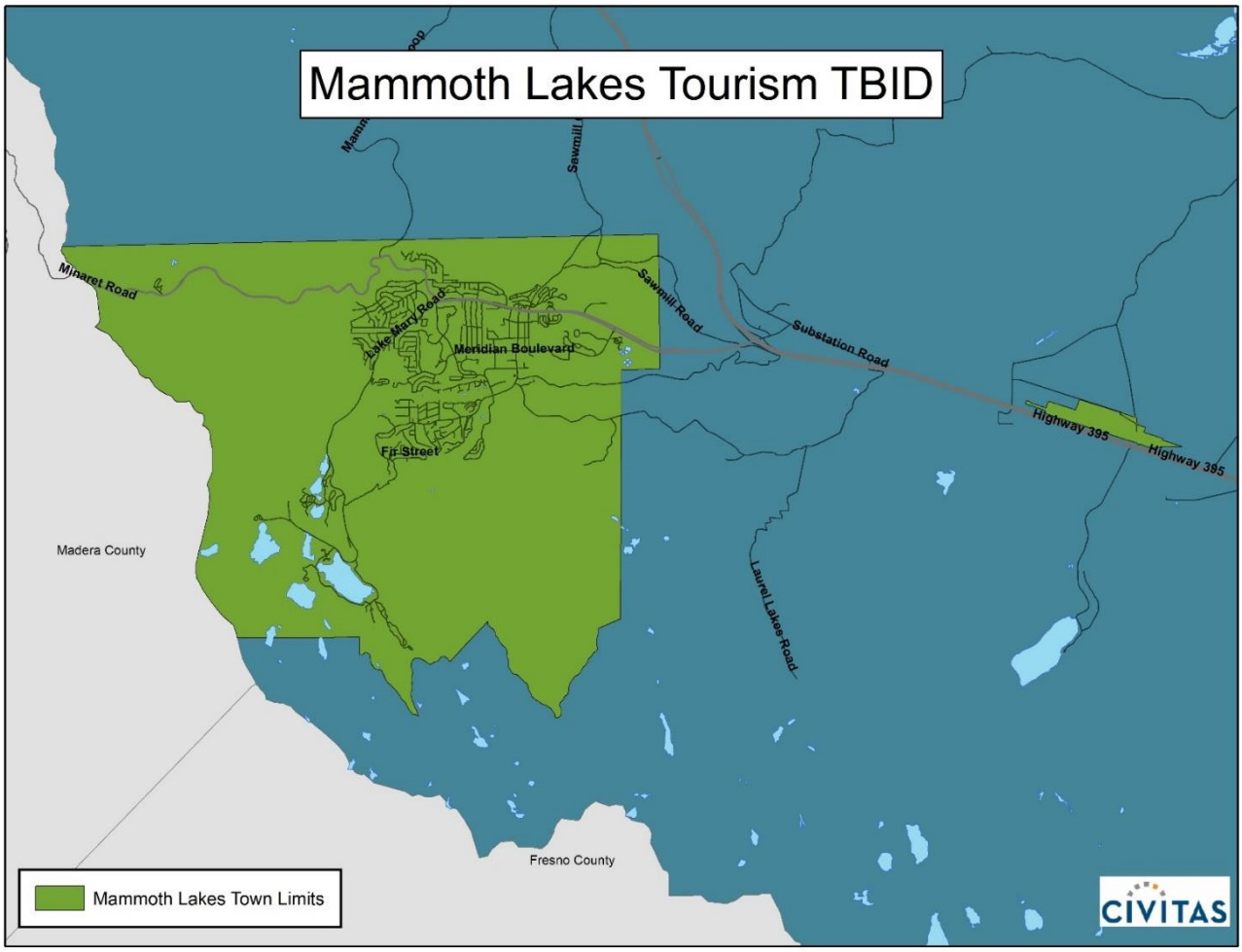
APPROVED AND ADOPTED THIS 26th day of April 2023.

_____
JOHN WENTWORTH,

Mayor
ATTEST:

_____
JAMIE GRAY, Town Clerk

EXHIBIT A
District Boundaries



NOTICE OF PUBLIC MEETING AND PUBLIC HEARING CONCERNING THE RENEWAL OF THE MAMMOTH LAKES TOURISM BUSINESS IMPROVEMENT DISTRICT ("MLTBID") AND LEVY OF AN ASSESSMENT ON CERTAIN TOURISM BUSINESSES WITHIN THE MLTBID

NOTICE IS HEREBY GIVEN that on April 26, 2023, the Town Council (the "Council") of the Town of Mammoth Lakes (the "Town") adopted a Resolution of Intention to renew the Mammoth Lakes Tourism Business Improvement District (the "MLTBID") and to levy an assessment on certain tourism businesses within the MLTBID as set forth in the Resolution of Intention.

NOTICE IS HEREBY FURTHER GIVEN that at 4:00 PM on May 17, 2023, at the Town Council Chambers located at 437 Old Mammoth Road Suite Z, Mammoth Lakes, CA 93546, a public meeting shall be held pursuant to Government Code section 54954.6 to allow public testimony regarding the renewal of the MLTBID and the levy of assessments therein as set forth in the Resolution of Intention and pursuant to Government Code section 54954.6. Following the public meeting, the Town Council shall introduce and conduct the first reading of the Ordinance to renew the MLTBID and continue the levy of assessments.

NOTICE IS HEREBY FURTHER GIVEN that at 4:00 PM on June 14, 2023, at the Town Council Chambers located at 437 Old Mammoth Road Suite Z, Mammoth Lakes, CA 93546, has been set as the time and place for a public hearing at which time the Council proposes to renew the MLTBID and to levy the proposed assessment as set forth in the Resolution of Intention.

NOTICE IS HEREBY FURTHER GIVEN that on June 14, 2023, following the public hearing described above, a second reading of the Ordinance to renew the MLTBID and to continue the levy of assessments is set to be heard at the Town Council Chambers located at 437 Old Mammoth Road Suite Z, Mammoth Lakes, CA 93546. At the conclusion of the second reading of the Ordinance, the Council may adopt the Ordinance, renewing the MLTBID and levying the assessment.

Location: The renewed MLTBID includes all tourism businesses located within the boundaries of the Town of Mammoth Lakes. As used herein, the term "tourism business(es)" includes all tourism businesses: lodging businesses, restaurants, retail businesses, golf courses and ski resorts.

Services: The MLTBID is designed to provide specific benefits directly to payors by increasing tourism and commerce at assessed businesses. Sales, marketing, media relations and communications programs, and air service marketing and subsidy programs will increase tourism and market payors as tourist, meeting and event destinations, thereby increasing tourism and commerce at assessed businesses.

Budget: The total MLTBID annual budget for the initial year of its ten (10) year operation is anticipated to be approximately $6,668,250. This assessment budget is expected to fluctuate as visitation does.

Rates: Based on the benefits received, the assessment rate will be tiered as indicated in the table below. The assessment is levied upon and is a direct obligation of the assessed tourism business. However, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business.

Businesses situated within other businesses, such as restaurants located within a hotel or ski resort, will be assessed at the rate for that business type and not at the rate of the other business they are situated in. Certain revenues and businesses will not be assessed as described in Section IV of the Plan. Assessment rates are:

Business Type	Annual Assessment Rate
Lodging	1% of gross short-term room rental revenue
Ski Resorts and Golf Courses	2.5% of daily and multi-day tickets and bulk ticket packs for winter and summer activities, ski school and golf green fees and lessons
Retail – Tier 1	1.5% of gross revenue, including equipment and vehicle rentals
Retail – Tier 2*	$500 per year
Retail – Tier 3*	$50 per year
Restaurant – Tier 1	1.5% of gross revenue
Restaurant – Tier 2*	$500 per year
Restaurant – Tier 3*	$50 per year

*Only applicable upon submission and approval of an Appeal.

Collection: The Town of Mammoth Lakes will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from those tourism businesses that are assessed a percentage rate; and collecting the assessment on an annual basis in conjunction with renewal of business licenses or the appeal decision from those tourism businesses that are assessed a fixed amount. The Town of Mammoth Lakes shall take all reasonable efforts to collect the assessments from each tourism business.

Duration: The renewed MLTBID will have a ten (10) year life, beginning September 1, 2023, through August 31, 2033. Once per year, beginning on the anniversary of district renewal, there is a 30-day period in which owners paying fifty percent (50%) or more of the assessment may protest and initiate a Town Council hearing on district termination.

Management: Mammoth Lakes Tourism will continue to serve as the MLTBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with the Plan, and must provide annual reports to the Town Council.

Protest: Any owner of a tourism business within the proposed MLTBID that will be subject to the assessment may protest the renewal of the MLTBID. If written protests are received from the owners of tourism businesses in the proposed MLTBID who represent fifty percent

(50%) or more of the estimated annual assessments to be levied, the MLTBID shall not be renewed and the assessment shall not be imposed.

You may mail a written protest to:

Office of the Town Clerk
Town of Mammoth Lakes
PO BOX 1609
Mammoth Lakes, CA 93546

You may also appear at the public meeting or hearing and submit a written protest at that time.

Information: Should you desire additional information about this proposed MLTBID or assessment contact:

Mammoth Lakes Tourism
John Urdi
2520 Main Street
Mammoth Lakes, CA 93546
760-934-2712

Dated: _____

_____
Town Clerk

2023-2033



MAMMOTH LAKES TOURISM BUSINESS IMPROVEMENT DISTRICT

MANAGEMENT DISTRICT PLAN

Prepared pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq.

March 14, 2023

CONTENTS

I. OVERVIEW 2

II. BACKGROUND 4

III. BOUNDARY 5

IV. BUDGET AND SERVICES 7

A. Annual Service Plan 7
B. Annual Budget 9
C. California Constitutional Compliance 9
D. Assessment 11
E. Penalties and Interest 14
F. Time and Manner for Collecting Assessments 15

V. GOVERNANCE 17

A. Owners' Association 17
B. Brown Act and California Public Records Act Compliance 17
C. Annual Report 17

APPENDIX 1 – LAW 18

APPENDIX 2 – ASSESSED BUSINESSES 29

APPENDIX 3 – APPEALS COMMITTEE 61

APPENDIX 4 – TOURISM ECONOMICS REPORT 64

Prepared by
Civitas

CIVITAS
PARTNERSHIPS ▪ PROGRESS ▪ PROSPERITY

(800) 999-7781
www.civitasadvisors.com

I. OVERVIEW

Developed by Mammoth Lakes Tourism (MLT), the Mammoth Lakes Tourism Business Improvement District (MLTBID) is an assessment district proposed to provide specific benefits to payors, by funding marketing and sales promotion efforts for assessed businesses. The MLTBID was formed in 2013 by Mammoth Lakes Town Council for a five (5) year term, and in 2018 was renewed for another five (5) year term until August 31, 2023. The tourism businesses now wish to renew it for an additional ten (10) years.

Location: The renewed MLTBID includes all tourism businesses located within the boundaries of the Town of Mammoth Lakes, as shown on the map in Section III. As used herein, the term "tourism business(es)" includes all tourism businesses: lodging businesses, restaurants, retail businesses, golf courses and ski resorts.

Services: The MLTBID is designed to provide specific benefits directly to payors by increasing tourism and commerce at assessed businesses. Sales, marketing, media relations and communications programs, and air service marketing and subsidy programs will increase tourism and market payors as tourist, meeting and event destinations, thereby increasing tourism and commerce at assessed businesses.

Budget: The total MLTBID annual budget for the initial year of its ten (10) year operation is anticipated to be approximately $6,668,250. This assessment budget is expected to fluctuate as visitation does.

Rates: Based on the benefits received, the assessment rate will be tiered as indicated in the table below. The assessment is levied upon and is a direct obligation of the assessed tourism business. However, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. Further detail on benefits can be found in Section IV.

Businesses situated within other businesses, such as restaurants located within a hotel or ski resort, will be assessed at the rate for that business type and not at the rate of the other business they are situated in. Certain revenues and businesses will not be assessed as described in Section IV. Assessment rates are:

Business Type	Annual Assessment Rate
Lodging	1.0% of gross short-term room rental revenue
Ski Resorts and Golf Courses	2.5% of daily and multi-day tickets and bulk ticket packs for winter and summer activities, ski school and golf green fees and lessons
Retail – Tier 1	1.5% of gross revenue, including equipment and vehicle rentals
Retail – Tier 2*	$500 per year
Retail – Tier 3*	$50 per year
Restaurant – Tier 1	1.5% of gross revenue
Restaurant – Tier 2*	$500 per year
Restaurant – Tier 3*	$50 per year

*Only applicable upon submission and approval of an Appeal

Appeals: Retail and restaurant businesses are divided into three tiers as described below. All Restaurant and Retail businesses are assessed at the Tier 1 rate, unless and until an appeal is submitted and approved to be classified as Tier 2 or Tier 3. If a business is reclassified as Tier 2 or 3 upon a successful appeal, the business will be refunded any assessment paid in excess of their Tier classification within the last Fiscal Year, as described in Appendix 3. Restaurant and Retail businesses may submit appeals following the process described in Appendix 3.

- Tier 1 businesses are those which have at least $150,000 in annual gross revenue and receive at least half of that annual gross revenue from visitors;
- Tier 2 businesses are those which have between $50,000 to $149,999 in annual gross revenue, or which do not receive at least half of that annual gross revenue from visitors; and
- Tier 3 businesses are those which have $49,999 or less in annual gross revenue.

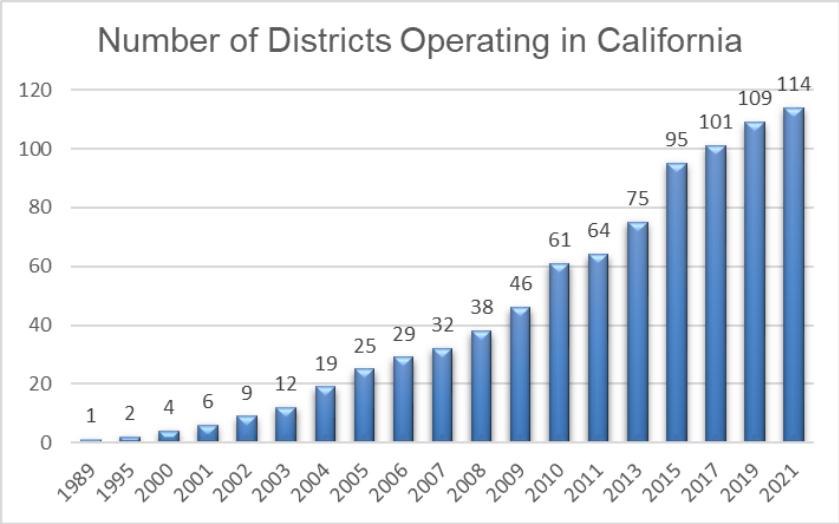
Collection: The Town of Mammoth Lakes will be responsible for collecting the assessment on a monthly basis (including any delinquencies, penalties and interest) from those tourism businesses that are assessed a percentage rate; and collecting the assessment on an annual basis in conjunction with renewal of business licenses or the appeal decision from those tourism businesses that are assessed a fixed amount. The Town of Mammoth Lakes shall take all reasonable efforts to collect the assessments from each tourism business.

Duration: The renewed MLTBID will have a ten (10) year life, beginning September 1, 2023 through August 31, 2033. Once per year, beginning on the anniversary of district renewal, there is a 30-day period in which owners paying fifty percent (50%) or more of the assessment may protest and initiate a Town Council hearing on district termination.

Management: Mammoth Lakes Tourism will continue to serve as the MLTBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan, and must provide annual reports to the Town Council.

II. BACKGROUND

TBIDs are an evolution of the traditional Business Improvement District. The first TBID was formed in West Hollywood, California in 1989. Since then, over 100 California destinations have followed suit. In recent years, other states have begun adopting the California model – Massachusetts, Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TBID laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TBID . And, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TBIDs without a state law.



California's TBIDs collectively raise over $300 million annually for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that Mammoth Lake tourism businesses continue to invest in stable, commerce-specific marketing programs.

TBIDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TBIDs allow tourism business owners to organize their efforts to increase commerce. Tourism business owners within the TBID pay an assessment and those funds are used to provide services that increase commerce.

In California, most TBIDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TBIDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TBIDs:

- Funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are ***designed, created and governed by those who will pay*** the assessment; and
- They provide a stable, long-term funding source for tourism promotion.

III. BOUNDARY

The MLTBID will include all tourism businesses, existing and in the future, within the boundaries of the Town of Mammoth Lakes. As used herein, the term "tourism business(es)" includes all lodging businesses, restaurants, retail businesses, and ski resorts.

"Lodging business" means: any place, space or structure, or portion of any place, space or structure, which is or may be occupied, or intended or designed for occupancy by transients for purposes of sleeping, lodging or similar use in conformance with the Town of Mammoth Lakes' zoning regulations, and shall include, but not be limited to the following: hotel, hotel-motel, lodge, inn, dude ranch, apartment, apartment unit, condominium, condominium unit, triplex, duplex, single-family residence, vacation rental, any space rented through a home-sharing service, cooperative, mobile home, dormitory, roominghouse, camping site, space where camping or remaining overnight is permitted at a campground, recreational vehicle park, or other similar structure, facility or space. "Lodging business" shall not include any of the following: any hospital, sanitarium, medical clinic, convalescent home, rest home, owner-occupied time share estate, owner-occupied time share use, home for aged people, foster home or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are detained or housed under legal restraint; housing owned or controlled by any educational institution and used exclusively by students and employees of such educational institutions, and officially recognized or approved by it; any housing operated or used exclusively for religious, charitable or educational purposes by an organization having qualified for exemption from property taxes under the laws of the state of California; any housing owned by a governmental agency and used to house its employees or for governmental purposes; any camp as defined in the Labor Code or other housing furnished by any employer exclusively for housing that employer's employees.

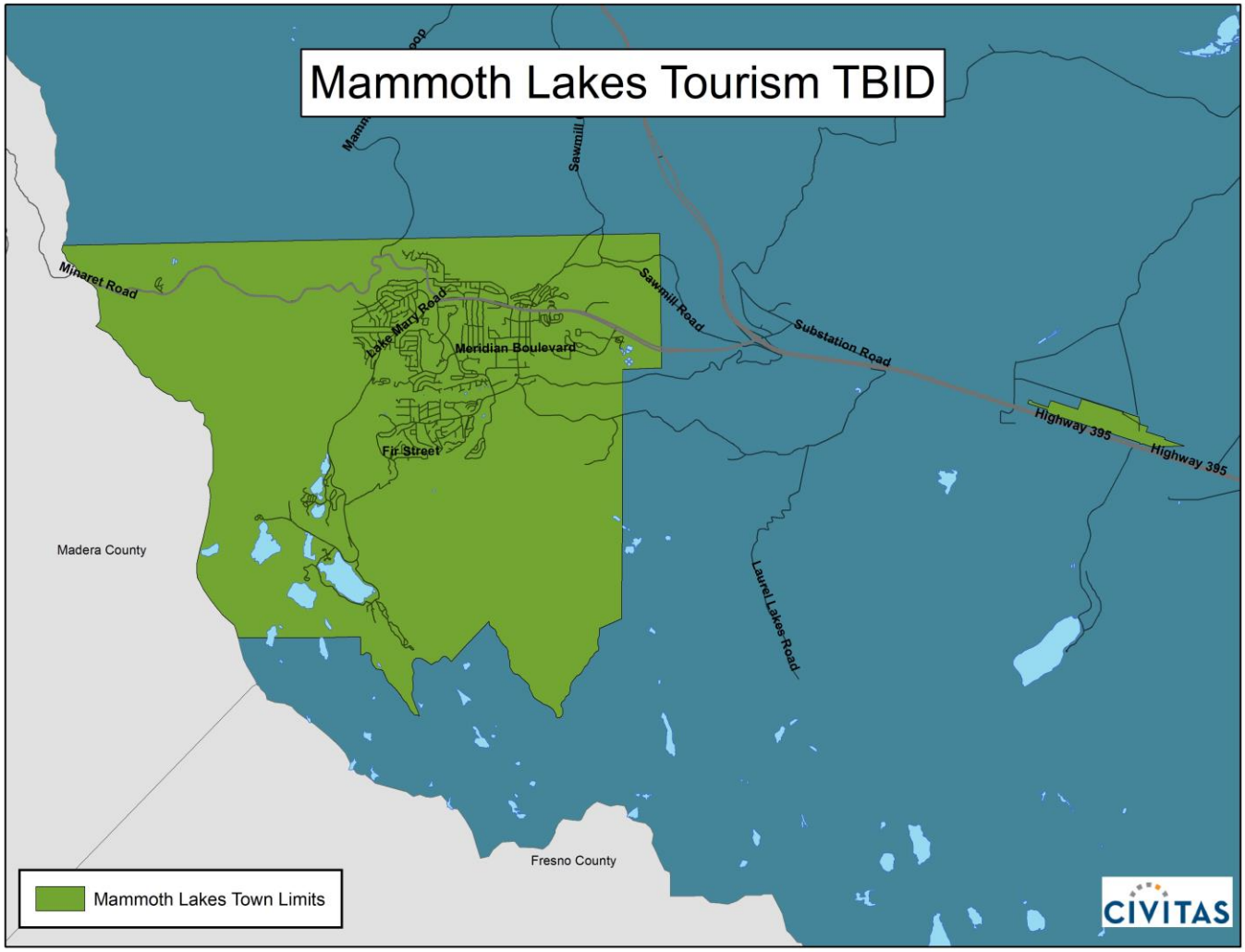
"Restaurant" means: a retail business selling ready-to-eat food and/or beverages (including alcoholic beverages) for on- or off-premise consumption. "Restaurant" includes eating establishments where customers are served from a walk-up ordering counter for either on- or off-premise consumption ("counter service"); and establishments where customers are served food at their tables for on-premises consumption ("table service"), that may also provide food for take-out. "Restaurant" includes micro-breweries where the sale and consumption of alcoholic beverages are subordinate to on-site food service and catering businesses or bakeries that have a storefront retail component.

"Retail business" means: any commercial establishment and/or vendor that is located within or doing business within the geographical limits of the Town of Mammoth Lakes and either (1) sells perishable or nonperishable goods including, but not limited to, clothing, food, recreational substances, and personal items directly to the customer that may be used on or off the retail business premises; or (2) rents goods, such as vehicles and equipment, directly to customers. "Retail business" does not include a restaurant, take-out food establishment, or any other business that receives ninety percent (90%) or more of its revenue from the sale of prepared food to be eaten on or off its premises.

"Ski resort" means: a facility that charges patrons for daily or multi-day access to facilities for skiing and snowboarding in the winter season and bike tours and other recreational activities that require a ticket in the summer season.

"Golf course" means: a facility that charges patrons for green fees and lessons.

A complete listing of tourism businesses within the renewed MLTBID can be found in Appendix 2. Any lodging business, restaurant, retail business, or ski resort that begins doing business within the MLTBID after renewal will be subject to assessment in accordance with this Plan.

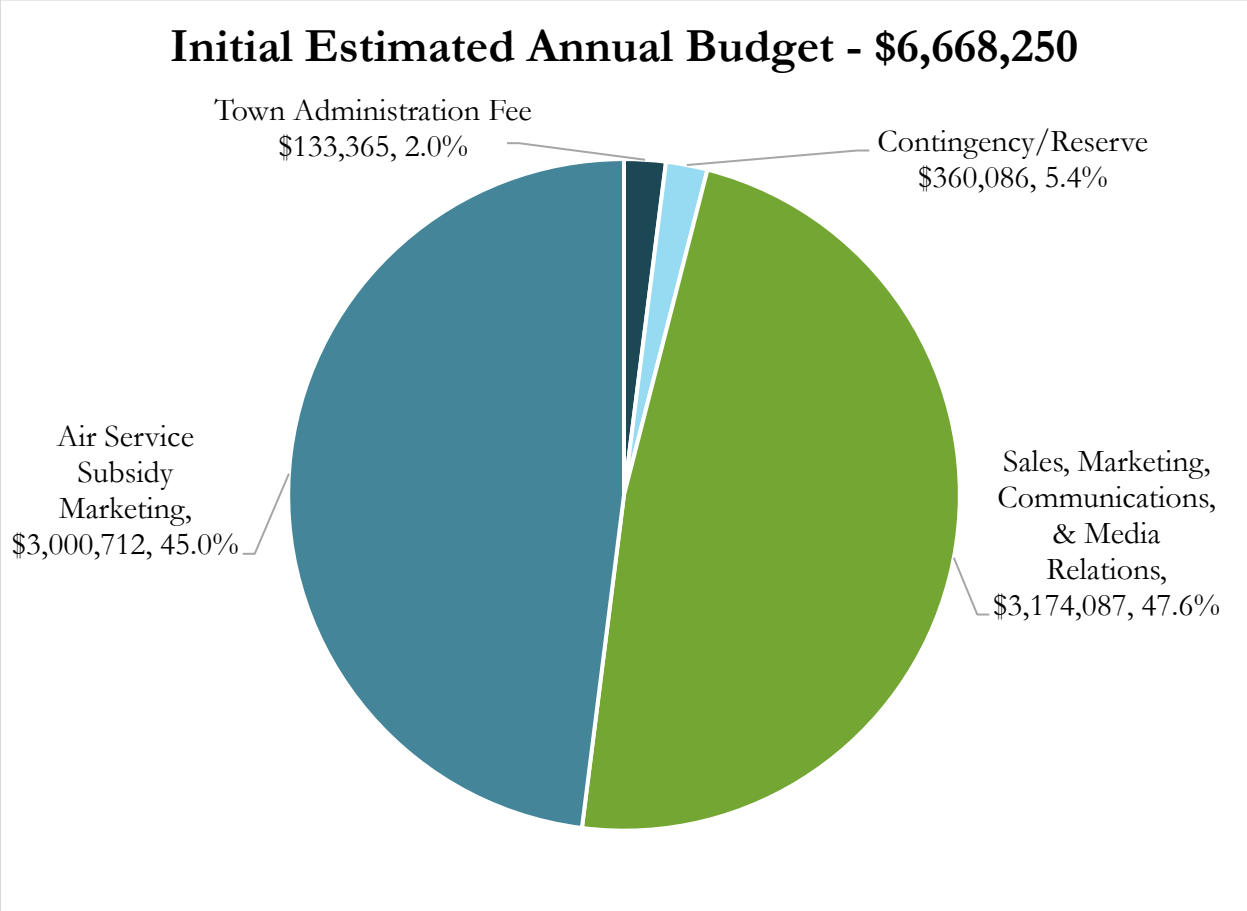


IV. BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors, that are not provided to those not charged, and which do not exceed the reasonable cost to the Town of conferring the benefits or granting the privileges. The privileges and services provided with the MLTBID funds are sales, marketing, media relations and communications programs, and air service marketing and subsidy programs available only to assessed businesses.

A service plan budget has been developed to deliver services that benefit the assessed businesses. A detailed annual budget will be developed by the MLT staff and approved by the MLT Board of Directors. The table below illustrates the initial proposed annual budget allocations. These activities and allocations will also apply in subsequent years. The total estimated initial budget is $6,668,250.



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the MLT Board shall have the authority to adjust budget allocations between the categories by no more than twenty percent (20%) of the total budget per year to account for market growth or decline. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the MLTBID, any and all assessment funds may be used for the costs of defending the MLTBID.

Each budget category includes all costs related to providing that service. For example, the sales and marketing budget may include the cost of staff time dedicated to overseeing and implementing the sales and marketing program. Staff time dedicated purely to administrative tasks will be paid for with non-assessment funds, such as Measure A funds. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by the MLT on an as-needed basis.

Sales, Marketing, Communications and Media Relations

A sales and marketing program will promote assessed businesses as tourist, meeting, and event destinations. The sales and marketing program will have a central theme of promoting Mammoth Lakes as a desirable place for overnight visits. The program will have the goal of increasing visitation and commerce at assessed businesses year-round, with specific focus during need times, and may include the following activities:

- Internet marketing efforts to increase awareness and optimize internet presence to drive tourism and commerce at assessed businesses;
- Attendance at trade shows to promote assessed businesses;
- Media relations and communications to drive tourism and commerce at assessed businesses;
- Sales blitzes to promote assessed businesses;
- Familiarization tours of assessed businesses;
- Preparation and production of collateral promotional materials such as brochures, flyers and maps featuring assessed businesses;
- Attendance at professional industry conferences and affiliation events to promote assessed businesses;
- Lead generation activities designed to attract tourists and group events to assessed businesses;
- Development and maintenance of a website designed to promote assessed businesses;
- Education of tourism business management and Mammoth Lakes Tourism on marketing strategies best suited to meet the needs of assessed businesses in Mammoth Lakes;
- Promote responsible travel and environmental stewardship through education to destination visitors;
- Support special event producers and promoters through grant funding and marketing efforts;
- Conduct various research studies to understand visitor statistics, advertising awareness and effectiveness, air service traveler demographics and local spending;
- Print ads in magazines and newspapers, television ads, and radio ads targeted at potential destination visitors to drive tourism and commerce at assessed businesses; and
- Development of tourism-related infrastructure designed to increase destination visitation and create or enhance a visitor experience that will encourage repeat visits to assessed businesses. Examples include, but are not limited to: outdoor recreation amenities, welcome areas, bike shares, etc.

Air Service Marketing and Subsidy

The majority of passengers arriving to the Mammoth Lakes area via air are destination visitors and, on average, stay longer and spend more per visit than drive market visitors. Based on historical averages, seventeen percent (17%) of airline passengers are locals. Further detail on airline passengers is attached as Appendix 4 in a Tourism Economic Impact Report. Tourist-serving businesses depend on customers arriving via air at both Mammoth Yosemite Airport (MMH) and Bishop Airport (BIH), especially given the remote location of Mammoth Lakes when compared to the Southern California market which provides the bulk of its destination visitors. Air service marketing and subsidy activities and improvements will be designed to increase the number of destination visitors arriving via air and

patronizing assessed businesses. Allocations of marketing and subsidies will be based upon the development of comprehensive plans to drive longer stays and higher-spending visitors to assessed business via air service at both MMH and BIH airports. All advertising related to increased air service shall include only assessed businesses and mechanisms will be continued to refer those who respond to these advertising messages to assessed businesses. Funds may only be used to market and subsidize air service to the Mammoth Lakes area airports (MMH and BIH) which increases visitor access to assessed businesses. Services may also include development of air service which increase or improve visitor access to the assessed businesses in Mammoth Lakes. The air subsidy portion of the Air Service Marketing and Subsidy budget shall not exceed 85% of the total Air Service Marketing and Subsidy budget in each budget year.

MLTBID funds will not be the sole source of marketing and subsidy funding for BIH and MMH; however, Measure A funds may only be used to support efforts at MMH. Other funding sources may include county, city or private funding.

Town Administration Fee
The Town of Mammoth Lakes shall retain two percent (2%) of the amount of assessment collected to cover its costs of collection, administration, and costs incurred in pursuing payment of delinquent assessments. Accounting of the two percent (2%) Town administration fee shall be included in the monthly reporting to MLT.

Contingency/Reserve
The budget includes a contingency line item to account for uncollected assessments, if any. If there are contingency funds collected, they may be held in a reserve fund or utilized for other program, administration or renewal costs in accordance with this Plan at the discretion of the MLT Board. At the discretion of the MLT Board, contingency funds may also be used to pay sales tax expenditures, penalties and interest associated with taxes on the MLTBID assessment. Assessed businesses must be in compliance with the California Department of Tax and Fee Administration (CDTFA) and must be considered to be in good standing with the Town of Mammoth Lakes. "Good standing" as used herein means that assessed businesses must have and maintain an active business license in the Town of Mammoth Lakes and must not be considered delinquent in MLTBID remittances. Policies relating to tax expenditures as well as contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the MLT Board. Contingency/reserve funds may be spent on District programs or administrative and renewal costs in such proportions as determined by the MLT Board. The reserve fund may be used for the costs of renewing the District.

B. Annual Budget

Based on the benefits received, the assessment rate will be tiered as indicated below in subsection D. The total ten (10) year program assessment budget is projected at an initial $6,668,250 annually, or $66,682,500 through 2033, as adjusted for inflation with respect to assessments that are based on gross revenue. The assessment budget is expected to fluctuate as visitation does. Any new tourism businesses that commence business within the MLTBID during the ten (10) year term shall be assessed using the same methodology listed in subsection D.

C. California Constitutional Compliance

The MLTBID assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term 'assessments' to levies on real property.[1] Rather, the MLTBID assessment is a business-based assessment, and is subject to

[1] *Jarvis v. the City of San Diego* 72 Cal App. 4th 230

Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the MLTBID, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the Town of conferring the benefits or providing the services.

1. Specific Benefit

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege."[2] The services in this Plan are designed to provide targeted benefits directly to assessed tourism businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within the MLTBID. The activities described in this Plan are specifically targeted to increase commerce for assessed tourism businesses within the boundaries of the MLTBID, and are narrowly tailored. MLTBID funds shall be used exclusively to provide the specific benefit of increased commerce directly to the assessees. Assessment funds shall not be used to feature non-assessed businesses in MLTBID activities, or to directly generate sales for non-assessed businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses.

The assessment imposed by this MLTBID is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in commerce. The specific benefit of an increase in commerce for assessed tourism businesses shall be provided only to tourism businesses paying the district assessment, with MLTBID activities promoting tourism businesses paying the MLTBID assessment. The MLTBID activities will be designed to increase commerce at each assessed tourism businesses. Because they are necessary to provide the MLTBID activities that specifically benefit the assessed tourism businesses, the administration and contingency services also provide the specific benefit of increased commerce for to the assessed tourism businesses.

Although the MLTBID, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."[3]

2. Specific Government Service

The assessment may also be utilized to provide, "a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."[4] The legislature has recognized that marketing and promotions services like those to be provided by the MLTBID are government services within the meaning of Proposition 26[5]. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government

[2] Cal. Const. art XIII C § 1(e)(1)
[3] Government Code § 53758(a)
[4] Cal. Const. art XIII C § 1(e)(2)
[5] Government Code § 53758(b)

service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."[6]

3. Reasonable Cost

MLTBID services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by MLT, and reports submitted on an annual basis to the Town. Only assessed tourism businesses will be featured in marketing materials, receive sales leads generated from district-funded activities, be featured in advertising campaigns, and benefit from other district-funded services. Non-assessed tourism businesses will not receive these, nor any other, district-funded services and benefits beyond those which are incidental.

The MLTBID-funded programs are all targeted directly at and feature only assessed businesses. It is, however, possible that there will be a spill over benefit to non-assessed businesses. If non-assessed tourism businesses receive incremental commerce, that portion of the promotion or program generating that commerce shall be paid with non-District funds. MLTBID funds shall only be spent to benefit the assessed businesses and shall not be spent on that portion of any program which directly generates additional commerce for non-assessed businesses.

D. Assessment

A business which engages in multiple activities will be assessed at the applicable rate for each activity as described below. For example, if a business engages in retail and internet sales, it will pay the assessment on its retail activities only.

1. Lodging Businesses

The annual assessment rate for lodging businesses is one percent (1%) of gross short-term (stays less than 31 days) room rental revenue. Based on the benefit received, assessments will not be collected on stays of more than thirty (30) consecutive days, nor on government employees on government business.

The Term "gross room rental revenue" as used herein means the charge for occupancy of any space in any lodging business and for all charges rendered in connection therewith, including but not limited to cleaning fees or resort fees, in the form of money, goods, services, or similar payment, including, but not limited to, all receipts, cash, credits, goods, property and services of any kind or nature, without any deduction whatsoever, provided that bona fide charges for food and beverages actually consumed shall not be considered gross room rental revenue. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes; nor shall the assessment be considered part of rent for tax purposes. Any other charges required to be paid for occupancy in a lodging business shall be considered gross room rental revenue.

2. Ski Resorts

In addition to assessments for any lodging, restaurant and retail businesses located on their premises, ski resorts shall be assessed for daily and multi-day tickets and bulk ticket packs for winter and summer activities, and ski school revenue. The annual assessment for ski resorts is two and a half percent (2.5%) of gross daily and multi-day tickets and bulk ticket packs for winter and summer activities, and ski school revenues. Daily and multi-day tickets and bulk ticket packs for winter and summer activities that are valid at multiple ski resorts will be assessed for that portion of the sales price that is attributable to the ski resort(s) within the MLTBID boundary.

[6] Government Code § 53758(b)

Tickets: Daily and multi-day tickets and bulk ticket packs used at the resorts for winter and summer related activities within the MLTBID boundary shall be assessed by the MLTBID.

Third Party Consigners: In any instance where a ski resort consigns tickets to third party partners (such as lodging businesses) with the intent that those partners will resell those tickets within the MLTBID boundary, the ski resort shall be assessed for the total consigned priced from the third-party partner based on the negotiated price of the consigned ticket.

Bundled Products: All ski school lessons/packages that are sold and occur within the MLTBID boundary shall be assessed by the MLTBID. For bundled ski resort/lodging products, the ski resort and lodging portions of the bundle will be proportionally assessed their respective MLTBID assessment rates.

The terms "gross ticket sales" and "gross ski school revenues" as used herein mean the amount of the consideration charged or chargeable to the patron for a ski resort ticket, or ski school, valued in money whether received in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross ticket sales and ski school revenues shall not include any federal, state, or local taxes collected.

3. Golf Courses

In addition to assessments for any lodging, restaurant and retail businesses located on their premises, golf courses shall be assessed for green fees and lessons. The assessment for golf courses is two and a half percent (2.5%) of gross revenues.

4. Restaurants and Retail Businesses – Tier 1

Tier 1 restaurants and retail businesses are those which have in excess of $150,000 in annual gross revenue and receive at least half of that gross revenue from visitors. The annual assessment rate for Tier 1 restaurants and retail businesses is one and one-half percent (1.5%) of gross sales, including equipment and vehicle rentals at retail establishments. Retail business assessments will not be collected on non-taxable food items for human consumption.

The term "gross revenue" as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

Tier 1 restaurant and retail businesses shall only remit 1.38% of the 1.5% assessment to the Town of Mammoth Lakes; the remaining .12% shall be reserved by the business to pay sales tax on the MLTBID assessment. Policies relating to tax expenditures shall be set by the MLT Board.

5. Restaurants and Retail Businesses – Tier 2

Tier 2 restaurants and retail businesses are those which have between $50,000 to $150,000 in annual gross revenue or do not receive at least fifty percent (50%) of their annual gross revenue from visitors. The annual assessment rate for Tier 2 restaurants and retail businesses is $500 per year. Any restaurant or retail business owner who believes their business should be categorized as a Tier 2 business must request a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

The term "gross revenue" as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

6. Restaurants and Retail Businesses – Tier 3

Tier 3 restaurants and retail businesses are those which have $49,999 or less in annual gross revenue. The annual assessment rate for Tier 3 restaurants and retail businesses is $50 per year. Any restaurant or retail business owner who believes their business should be categorized as a Tier 3 business must request a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

The term "gross revenue" as used herein means the amount of the consideration charged or chargeable to the patron for the purchase or rental of goods (including food and beverages at restaurants) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any deduction whatsoever. Gross revenue shall not include any federal, state, or local taxes collected.

7. Non-Tourist Businesses

Lodging businesses, ski resorts, retail businesses and restaurants which can conclusively demonstrate that they do not receive any revenue from visitors, and therefore do not receive a specific benefit from the MLTBID activities, may be exempted from the assessment by requesting a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

8. Nonprofit Organizations

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because nonprofit organizations are organized exclusively for charitable, religious, educational and scientific purposes and are not organized for profit, they will not specifically benefit from MLTBID activities and will not be assessed. Any entity which believes they should be categorized as a nonprofit organization must request a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

9. Internet Sales Businesses

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because internet sales businesses, or the internet portion of a business that is otherwise assessed, do not consummate sales from in person customers (tourists), they will not specifically benefit from MLTBID activities that are designed to increase physical customers in Mammoth Lakes and will not be assessed. Any business owner who believes their business should be categorized as an internet sales business must request a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

10. Wholesale Businesses

The MLTBID activities are designed to increase commerce at tourist businesses in Mammoth Lakes. Because wholesale businesses, or the wholesale portion of a business that is otherwise assessed, do not consummate sales from in person customers (tourists), they will not specifically benefit from MLTBID activities that are designed to increase physical customers in Mammoth Lakes and will not be assessed. Any business owner who believes their business should be categorized as a wholesale business must request a hearing with the MLT appeals committee as outlined in paragraph E(4) below.

11. Disclosure

The assessment is levied upon and is a direct obligation of the assessed tourism business. However, the assessed tourism business may, at its discretion, pass the assessment on to patrons. The amount of assessment, if passed on to each patron, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each patron shall receive a receipt for payment from the business. The assessment shall be clearly disclosed as the "MLTBID Assessment" or "Tourism Assessment." The assessment is imposed solely upon, and is the sole obligation of the assessed tourism business even if it is passed on to patrons. The assessment shall not be considered revenue for calculation of transient occupancy taxes. The California Department of Tax and Fee Administration (CDTFA) issued a written opinion that state sales tax applies to the revenue generated from Tourism Business Improvement District (TBID) assessments on items where state sales tax is levied. In light of CDTFA's opinion, businesses that pay both state sales tax and TBID assessments on sales are advised to collect sales tax on the assessment revenue.

12. Bonds

Bonds shall not be issued by the MLTBID or by MLT or the Town on behalf of MLTBID.

E. Penalties and Interest

Assessed businesses which are delinquent in paying the assessment shall be responsible for paying:

1. Original Delinquency

Any business which fails to pay any assessment due within the time required shall pay, in addition to the assessment and any such interest the assessment may accrue, an original delinquency penalty of ten dollars ($10.00) or fifteen percent (15%) of the amount of the assessment, whichever dollar amount is greater, provided, however, that any business which has not been late in paying any assessment within the preceding three calendar years shall, upon application of the business to the Town within fifteen (15) days after the date the assessment first became due, pay and original delinquency penalty of ten dollars ($10.00) or a total of one percent (1%) per day of the amount of assessment due for each day the assessment is delinquent, whichever dollar amount is greater. Every penalty imposed and such interested that accrues, shall become part of the assessment required to be paid. Interest shall accrue on all delinquent assessments until paid.

2. Continued Delinquency

Any business which fails to pay any delinquent assessment, penalty, or interest on or after the next business day of the following assessment due date, shall pay an additional delinquency penalty, over above that provided for in the subsection 1 above, of ten dollars ($10.00) or fifteen percent (15%) of the amount of the assessment, penalties and interest due, whichever is greater.

If the assessment, penalties and interest are not paid within two (2) full remittance periods from the date on which the assessment became delinquent, the Town shall give notice to the business of its intention to initiate a collection action. Written notice shall be deemed given when a copy of the same is enclosed in a sealed envelope with postage thereon fully prepaid and certified in the United States mail and addressed to that address given by the business to the Town. The collection action may be initiated upon lapse of the fifteen (15) days period provided in the notice if all assessments, penalties, and interest are not paid in full within the fifteen (15) day period.

3. Interest

In addition to the penalties imposed, any business who fails to pay any assessment shall pay interest at the rate of one and one-half percent (1.5%) per month or fraction thereof on the amount of the assessment, inclusive of penalties, from the date on which the assessment first became delinquent, until paid.

4. Appeal to Mammoth Lakes Tourism

Any business that wishes to contest its Tier classification may appeal its classification to the TBID Appeal Independent Review Panel (Appeals Panel). Details on the appeals process are provided in Appendix 3.

F. Time and Manner for Collecting Assessments

The MLTBID assessment will be implemented beginning September 1, 2023 and will continue for ten (10) years through August 31, 2033. The Town of Mammoth Lakes will be responsible for collecting the assessment (including any delinquencies, penalties and interest) from each tourism business. The assessment will be collected on a monthly basis from those businesses that are assessed a percentage rate; and collected on an annual basis from those businesses that are assessed a fixed amount. The Town shall take all reasonable efforts to collect the assessments from each tourism business. The Town shall forward the assessments, less the two percent (2%) Town Administration Fee, collected to MLT. The Town of Mammoth Lakes will remit payment of MLTBID assessments collected to MLT within thirty (30) days of the close of the collection period as shown on the example schedule below. If the deadline for payment of assessments (20th day of the month) is on a weekend or holiday, the deadline will be the next available business day.

Action	Timing	Example
Collection Period	Month 1	January 1-31
Month 1 Assessments Due to Town of Mammoth Lakes	No Later Than Day 20, Month 2	February 20
Assessments Due Considered Delinquent and Subject to Penalties and Interest	Day 21, Month 2	February 21
Town of Mammoth Lakes Remits Collected Assessments to MLT	30 Days After Close of Collection Period	March 22 (21 on leap years)

V. GOVERNANCE

A. Owners' Association

The Town Council, through adoption of this Management District Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the MLTBID as defined in Streets and Highways Code §36612. The Town Council has determined that Mammoth Lakes Tourism will continue to serve as the Owners' Association for the MLTBID.

The Mammoth Lakes Tourism board of directors will continue to represent the various assessed businesses. The board will include, at a minimum, the following directors:

- 1 director selected by the Town Council
- 1 director representing Mammoth Mountain Ski Area
- 1 director representing the Mammoth Lakes Chamber of Commerce
- 2 directors representing assessed lodging businesses
- 1 director representing an assessed retail business
- 1 director representing an assessed restaurant business
- 2 directors at-large with an interest in tourism

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the MLT board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

MLT shall present an annual report at the end of each year of operation to the Town Council pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2022 SUPPLEMENT ***
(ALL 2021 LEGISLATION)

STREETS AND HIGHWAYS CODE
DIVISION 18. PARKING
PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the "Property and Business Improvement District Law of 1994."

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

(a) Businesses located and operating within business districts in some of this state's communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.

(b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.

(c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.

(d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.

(e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:

(1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.

(2) Job creation.

(3) Business attraction.

(4) Business retention.

(5) Economic growth.

(6) New investments.

(f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.

(g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.

(h) The act amending this section is intended to provide the Legislature's guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.

(1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.

(2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the

incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5. Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. "Activities"

"Activities" means, but is not limited to, all of the following that benefit businesses or real property in the district:

(a) Promotion of public events.

(b) Furnishing of music in any public place.

(c) Promotion of tourism within the district.

(d) Marketing and economic development, including retail retention and recruitment.

(e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.

(f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. "Assessment"

"Assessment" means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. "Business"

"Business" means all types of businesses and includes financial institutions and professions.

36608. "City"

"City" means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. "City council"

"City council" means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. "Clerk"

"Clerk" means the clerk of the legislative body.

36609.5. "General benefit"

"General benefit" means, for purposes of a property-based district, any benefit that is not a "special benefit" as defined in Section 36615.5.

36610. "Improvement"

"Improvement" means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

(a) Parking facilities.
(b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
(c) Trash receptacles and public restrooms.
(d) Lighting and heating facilities.
(e) Decorations.
(f) Parks.
(g) Fountains.
(h) Planting areas.
(i) Closing, opening, widening, or narrowing of existing streets.
(j) Facilities or equipment, or both, to enhance security of persons and property within the district.
(k) Ramps, sidewalks, plazas, and pedestrian malls.
(l) Rehabilitation or removal of existing structures.

36611. "Management district plan"; "Plan"

"Management district plan" or "plan" means a proposal as defined in Section 36622.

36612. "Owners' association"

"Owners' association" means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners' association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners' association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners' association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. "Property"

"Property" means real property situated within a district.

36614.5. "Property and business improvement district"; "District"

"Property and business improvement district," or "district," means a property and business improvement district established pursuant to this part.

36614.6. "Property-based assessment"

"Property-based assessment" means any assessment made pursuant to this part upon real property.

36614.7. "Property-based district"

"Property-based district" means any district in which a city levies a property-based assessment.

36615. "Property owner"; "Business owner"; "Owner"

"Property owner" means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. "Business owner" means any person recognized by the city as the owner of the business. "Owner" means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. "Special benefit"

"Special benefit" means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

36616. "Tenant"

"Tenant" means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3. Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

(a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.

(b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:

(1) A map showing the boundaries of the district.

(2) Information specifying where the complete management district plan can be obtained.

(3) Information specifying that the complete management district plan shall be furnished upon request.

(c) The resolution of intention described in subdivision (a) shall contain all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.

(2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

(a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.

(b) The name of the proposed district.

(c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.

(d) The improvements, maintenance, and activities proposed for each year of operation of the district and the maximum cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial

year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against his or her property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years. Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(l) In a property-based district, the total amount of all special benefits to be conferred upon the properties located within the property-based district.

(m) In a property-based district, the total amount of general benefits, if any.

(n) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(o) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such

businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

(1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.

(2) The number, date of adoption, and title of the resolution of intention.

(3) The time and place where the public hearing was held concerning the establishment of the district.

(4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.

(5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.

(6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3. Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

(a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
(b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
(c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention

(a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:

(1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.

(2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.

(b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

CHAPTER 3.5. Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

(a)The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.

(b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to

be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
(c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

(a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
(b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:

(1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
(2) The improvements, maintenance, and activities to be provided for that fiscal year.
(3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
(4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
(5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
(6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

(c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

(a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
(b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.

(c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

(a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:

(1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.

(2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.

(b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

(a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES

BUSINESS NAME	BUSINESS TYPE
101 Great Escapes	Lodging
127 ZURS LLC	Lodging
1412 Boulder Creek Road LLC	Lodging
1455 Mammoth LLC	Lodging
1849 Management Corporation	Lodging
32 Bear Cub LLC	Lodging
3Murti LLC	Lodging
5 Bread & 2 Fish LLC	Lodging
5602 Seashore Realty LLC	Lodging
591 Golden Creek LLC	Lodging
63 Snowcreek @ Mammoth LLC	Lodging
720 Degrees Inc.	Lodging
80 Bear Cub Lane LLC	Lodging
816 Fairway Company	Lodging
A & G Collatos Rentals	Lodging
A B + A B L.L.C.	Lodging
A Mammoth Undertaking	Lodging
Aaron Kanahele	Lodging
Aaron Ludwig	Lodging
Aaron Ross	Lodging
ACQ Enterprises	Lodging
Adam and Tiffany Abrahms	Lodging
Adam Estabrook	Lodging
Adams/Marks Condo	Lodging
Adeli Condo	Lodging
Adriano and Flora Cayetano	Lodging
Advent Property Management	Lodging
Adventure In Camping, Mammoth, Inc	Lodging
Adventure Refined, a CA Corp.	Lodging
A-Frame Fine Wines & Spirits	Retail
Aitken Rental	Lodging
AJ & Lisa Cunningham	Lodging
Akiko Arimitsu	Lodging
Alameda Pipe & Supply CO Inc.	Lodging
Alan & Kerstin Litvak	Lodging
Alan Butts	Lodging
Alan DeCosta	Lodging
Albert Pascual	Lodging
Alejandra Gonzalez-Pacheco	Lodging

Alejandro Manrique	Lodging
Aleksandr Krol	Lodging
Alex and Berkley Rothmeier	Lodging
Alex Lerner	Lodging
Alex Stenzel	Lodging
Alexandra DeFaria	Lodging
Alison Posada	Lodging
Allen Cintron	Lodging
Allison & Darren Family Trust	Lodging
Allison Amon	Lodging
Alpenhof Lodge	Lodging
Alpin Family Revocable Trust 04/24/03	Lodging
Alpine Approach	Retail
Alpine Paint Of Mammoth	Retail
Amanda McCauley	Lodging
Ambrocio's Clothes and More	Retail
Amurao Properties	Lodging
Amy Suggs Abola	Lodging
Andre Kiryanov	Lodging
Andrea Donnellan	Lodging
Andrea Johnson	Lodging
Andrea Shedwill	Lodging
Andrea Soong	Lodging
Andrew Holliday	Lodging
Andrew Tristan	Lodging
Andy Liu	Lodging
Andy Puhvel	Lodging
Anejandro Manrique	Lodging
Angie Howard	Lodging
Ankur Sighal	Lodging
Ann Ke and Vu Phan	Lodging
Ann Tro	Lodging
Anna Palmer	Lodging
Anna Prasongsy	Lodging
Anne & Bob Palacios	Lodging
Anny Slazik	Lodging
Another T-Shirt Shop	Retail
Anthony and Julia Solliday	Lodging
Anthony Stearns	Lodging
Anthony Visin	Lodging
Antselovich Condo	Lodging
Anything Goes Fine Catering	Restaurant
Apodaca Condo	Lodging

Arjin Kim	Lodging
Arlene Ito	Lodging
Arthur Carlson	Lodging
Arthur Luedeke	Lodging
Ascent Supply Company, LLC	Retail
Ashex Holdings LLC	Lodging
Ashley Sorensen	Lodging
ASO Mammoth Lakes	Retail
Aston Myer Photography - Retail	Retail
Astrahan	Lodging
Austria Hof Slopeside Rental Services	Lodging
Ayvazian Halebian Family Trust	Lodging
Azadeh Desuse	Lodging
Babak Kaveh	Lodging
Bad Bear LLC	Lodging
Badmand Holdings LLC	Lodging
Bailey-Krug	Lodging
Barbara Denmark	Lodging
Barbara Gentile-Crary	Lodging
Barnes - Schultz Condo	Lodging
Baron Resort Properties	Lodging
Baron Vacation Rentals	Lodging
Barry Fink	Lodging
Barry Rothstein	Lodging
Bartesaghi Carlotti	Lodging
Basecamp at the Village	Lodging
Battery Werks Inc	Lodging
Baxter Enterprises	Lodging
Bayindirli Trust	Lodging
BC Goggle Co	Retail
Beals Trust	Lodging
Bear Cub Condo	Lodging
Bell's Kitchen	Restaurant
Ben Youngblood	Lodging
Benjamin Song	Lodging
Benson Berro	Lodging
Berardino Condo	Lodging
Bernstein Mizrahi	Lodging
Bethany Mayer	Lodging
Bethany Roe	Lodging
Beverly Lever	Lodging
Bevi Bene	Retail
Big Wood Condo P66	Lodging

Bigwood 70	Lodging
Bill Kelley	Lodging
Bill Redmond	Lodging
Black Tie Mammoth Black Tie Ski Rentals	Retail
Black Velvet Coffee Roaster	Restaurant
Blair M Kendall	Lodging
Blake and Raelynn Garrett	Lodging
Blake DeBock Gallery	Retail
Blanco Trust	Lodging
Blazing Shears Retail	Retail
Bleu	Retail
Blue Spruce Mammoth	Lodging
BND Mgmt LLC	Lodging
Bo Berg	Lodging
Bob & Bita Klein	Lodging
Bob & Ellen Farewell	Lodging
Bobby Lee Photography	Lodging
Bonnie Beth Holman	Lodging
Booky Joint Them Heavy People, Inc.	Retail
Bottom Family Resorts	Lodging
Bracken Simmons Condo Rental	Lodging
Brad and Kristin Benioff	Lodging
Brad Hunter	Lodging
Brad Kraus	Lodging
Bradley Howard	Lodging
Bradley Morrison	Lodging
Bradley O. Chapman	Lodging
Brandon White and Erik Dibble	Lodging
Breakfast Club	Restaurant
Brett Hollman	Lodging
Brett Ward	Lodging
Brian & Kristina Provost	Lodging
Brian Aucoin	Lodging
Brian Johnston	Lodging
Brian Keiner	Lodging
Brian Mann	Lodging
Brian Neesan & Natalie Cabrera	Lodging
Brian Shockley	Lodging
Brittany Sheldon	Lodging
Brooke Goldman	Lodging
Brower-Iadone Family LLC	Lodging
Brown Family Trust	Lodging
Bruce and Susan Sinclair	Lodging

Bryant Aparicio	Lodging
Bryce Walder	Lodging
Brynn and Ryan Pearson	Lodging
Bumatay Vacations	Lodging
Burgers Restaurant, Inc.	Restaurant
Burning Mountain LLC	Lodging
Busy Beez General Store	Retail
BVR La Vista Blanc 15, LLC	Lodging
BVR Meadow Lane, LLC	Lodging
Cachia Revocable Trust 3-14-06	Lodging
Cafe 203	Restaurant
Caisley & Lloyd	Lodging
Caldera Foods LLC	Retail
Caliboardia Inc	Lodging
Call Call	Lodging
Cameo Carter and Chris Picco	Lodging
Cameron Gore	Lodging
Cameron Hazel	Lodging
Candice Vance	Lodging
Canela Rey Treehouse LLC	Lodging
Canfield Trust	Lodging
Cannon Rentals	Lodging
Canyon Haus LLC	Lodging
Carine Vanclooster	Lodging
Carl and Arlene Ermshar	Lodging
Carl Schulze	Lodging
Carlin Family Limited Partnership	Lodging
Carl's Junior	Restaurant
Carol Reynolds Condo	Lodging
Caroline Frost	Lodging
Caroline Graeff	Lodging
Carrie Chase	Lodging
Carroll Family Trust	Lodging
Casablanca Investment Group LLC	Lodging
Casey O'Neill	Lodging
Catherine Nanz	Lodging
Cavanaugh Family	Lodging
CDM08 Waxman Trust	Lodging
Cecilia Vaca	Lodging
Center St. Shell	Retail
Central Reservations of Mammoth	Lodging
Cervantes Hidden Valley 23	Lodging
Chair 22 Holdings	Lodging

Chandler Rentals	Lodging
Charles Graham	Lodging
Charles Mugler	Lodging
Chateau Milo LLC	Lodging
Chateau Smith	Lodging
Chelsea Heinrich	Lodging
Cheri Plumley	Lodging
Cheryl Biederman	Lodging
Cheryl Bingham	Lodging
Cheryl Wilson	Lodging
Chester Kido	Lodging
Chris Atherton	Lodging
Chris Camilli	Lodging
Chris Coseglia	Lodging
Chris Czaplicki	Lodging
Chris Fox	Lodging
Chris Hansen	Lodging
Chris Kelly Real Estate	Lodging
Chris Lutz	Lodging
Chris Mastro	Lodging
Christian Haymes	Lodging
Christian Norman	Lodging
Christiana LLC	Lodging
Christina F. Johnston	Lodging
Christina Robinson	Lodging
Christine & Dustin Walters	Lodging
Christine Broadhurst	Lodging
Christine Cauble	Lodging
Christine Kim	Lodging
Christopher F. Howe	Lodging
Christy Belt	Lodging
Chuck Berthiaume Vacation Rental	Lodging
Cindy & Sean Flavin	Lodging
Cinnamon Bear Inn	Lodging
City Loan Corp	Lodging
CityRiders, LLC	Lodging
CL Properties LLC	Lodging
Claire Lewis	Lodging
Clark's Condo	Lodging
Claudia Kassner	Lodging
Clausen-HSU Rentals	Lodging
Clocktower Cellar	Restaurant
Clyde & Susan Kendzierski	Lodging

Coastal Hideaways Inc	Lodging
Cohen Family Rental	Lodging
Coleman Vacation Rentals	Lodging
Colette Dahanne	Lodging
Colletta Family Cabin	Lodging
Connie Christenson	Lodging
Conor Fay	Lodging
Conor Uhlir	Lodging
Cori & Bob Davenport	Lodging
Corinne Hashiro	Lodging
Coronel-Brown Mountain Condo	Lodging
CortAn, LLC	Retail
Cory Stone	Lodging
Country Liquor Red Fir Road LLC	Retail
Courtney Keppelman	Lodging
Craig Knoblock	Lodging
Crawford Shippey	Lodging
Crespo Mirat Family Trust	Lodging
Croson Rental	Lodging
Crystal Crag Lodge	Lodging
Crystal Manuel	Lodging
Csiszar Property Management	Lodging
Curran Property Management	Lodging
Cynthia Bell	Lodging
D + C Miller	Lodging
D. Sample & V. Laughton	Lodging
Dale Knott & Romi Skolnik-Knott	Lodging
Dan Larson	Lodging
Dan Singer	Lodging
Daniel & Jenny Saket	Lodging
Daniel Chapman	Lodging
Daniel F Frayssinet Trustee	Lodging
Daniel Gerwin	Lodging
Daniel Ledger	Lodging
Daniel Neiman	Lodging
Daniel Willy	Lodging
Danielle Rincon	Lodging
Darrell Juanero	Lodging
Darrin Brachfeld	Lodging
Dave & Terry Norton	Lodging
David & Amy Short	Lodging
David and Christy Vargas	Lodging
David and Nicole Jackson	Lodging

David Chesavage	Lodging
David Dagmi	Lodging
David Giwosky	Lodging
David Ham	Lodging
David Levine	Lodging
David Margolin	Lodging
David Ness	Lodging
David Ngo	Lodging
David Nishimura	Lodging
David Ramseyer	Lodging
David Scott Studer Living Trust	Lodging
David VanWert	Lodging
Davison St. Guest House	Lodging
Dawn Glaves	Lodging
Dean Allen	Lodging
Deanna Allensworth	Lodging
Deborah Quartucy	Lodging
DeCrona Family Trust	Lodging
Denis Trafecanty	Lodging
Denise Welch	Lodging
Dennis and Alisa Mitchell	Lodging
Derek Frank	Lodging
Dessert'D Organic Bake Shop	Retail
Destination Vacations	Lodging
Destino LLC	Lodging
Devils Creek Distillery	Retail
Diana Vaz	Lodging
Diane Forbes Halliburton	Lodging
Diane Howard	Lodging
Diane Valine	Lodging
Dianne Acosta	Lodging
Diego Uchitel	Lodging
Dimitri Azatov	Lodging
Dina O'Donnell	Lodging
Dino & Anita Pestano Trust	Lodging
Dipaolo Mammoth R & S #33	Lodging
Distant Brewing, LLC	Restaurant
DIY Home Center	Retail
DK Lester	Lodging
Doll Family Trust of Aug. 9, 2016	Lodging
Dominic and Barbara Eyherabide	Lodging
Dominique Bidet	Lodging
Dominos	Restaurant

Donald and Paula Darr	Lodging
Donald Thomas Properties	Lodging
Donna and Jason Haase	Lodging
Doris Yu & George Chung	Lodging
Dory Jones	Lodging
Dos Alas Cuba Rican Cafe & Lounge	Restaurant
Doug Ecklund	Lodging
Douglas Todd Akins	Lodging
DP Vacation Rentals, LLC	Lodging
Drewe Romig	Lodging
DTW Real Estate Holdings, LLC	Lodging
Eastern Sierra Fruit Company LLC	Restaurant
Eastern Sierra Mountain Club	Retail
Ecker Rentals	Lodging
Edelweiss Motel LLC	Lodging
Eighteen Cornice Partnership	Lodging
Einer Brothers Inc.	Lodging
EL Charro Taqueria LLC	Restaurant
Elevation Soap Company	Retail
Elisa Buda-La Blanc	Lodging
Elisabeth Brown	Lodging
Elixir Superfood & Juice	Restaurant
Elizabeth Abel	Lodging
Elizabeth Cain Baybak	Lodging
Elizabeth Machado	Lodging
Elizabeth Retzke	Lodging
Ellaments	Retail
Ellen Glynn	Lodging
Eluno LLC	Lodging
Emmitts Solitude	Lodging
Empeiria High Sierra Hotel	Lodging
Eric & Katherine Hubner	Lodging
Eric Britton	Lodging
Eric Johnson	Lodging
Eric W. Hanke	Lodging
Erik Caso	Lodging
Erik Schielke	Lodging
Erin Hughes	Lodging
Erin Lusignan	Lodging
Esbensen Mammoth Condo	Lodging
Escapade Vacation Rentals	Lodging
ESHD, Inc	Retail
Espazio II	Retail

Eva Grace	Lodging
Evan McGinley	Lodging
Evelyn Davalos	Lodging
Evgenia Hartman	Lodging
Ezra Ezban	Lodging
Fakhar Zhen Partnership	Lodging
Family Trust of Jackie Claire Schick	Lodging
Fast Ski Sports	Retail
Felsmann Condo	Lodging
Finley Jack VR Co	Lodging
Fischer Levin Rentals	Lodging
Five Star Lodging Inc	Lodging
Flint Mavis	Lodging
Flora Kim	Lodging
Flynn Global LLC	Lodging
Footloose, Inc.	Retail
Forever Tenant	Lodging
Foy Family Trust 05-11-15	Lodging
Frank Alfanso	Lodging
Frank Sumi	Lodging
Frank Vedres Living Trust	Lodging
Fred Crawford	Lodging
Frederick Carr	Lodging
Frederick J Minton	Lodging
Fresh Tracks LLC	Lodging
FUMA LLC	Lodging
Gabriel Green	Lodging
Gaffney-Harth	Lodging
Gail Anne Otter	Lodging
Gallagher Getaways	Lodging
Gar Mocnik and Katherine Boggio-Mocnik	Lodging
Garry Oye	Lodging
Garth Tarlow	Lodging
Gary Dean & Traci Ruebsamen	Lodging
Garza Partners, LLC	Lodging
Gay Hill	Lodging
Gems Advisory Services	Lodging
Genita L. Chappel-Braggs	Lodging
Geoffrey Mizrahi	Lodging
George and Julie Ahamad	Lodging
George Tschiporikov	Lodging
Gerald and Christy Fernholz	Lodging
Gerald McDonald	Lodging

Get Outdoors 365	Retail
Gibbs Trust	Lodging
Gil Refael	Lodging
Gila Willner	Lodging
Gillian Parrish	Lodging
Ginger Rental	Lodging
Giovanni's Restaurant & Lounge	Restaurant
GKG Properties LLC	Lodging
Glazner Overnight	Lodging
GOJIRA	Restaurant
Golden Lantern Properties LLC	Lodging
Goldschmidt Trust	Lodging
Gomez's Restaurant & Black Diamond Cantina	Restaurant
Good Life Cafe	Restaurant
Good Times Mammoth LLC	Lodging
Gor Sardarian	Lodging
Goran da Silva	Lodging
Gordon Khoo	Lodging
Gottfried Family Trust	Lodging
Grace Clark	Lodging
Grant Gold	Lodging
Graphic Conclusions	Retail
Gray Ridge Inc	Lodging
Green Room Extreme Outdoors	Retail
Greenie LLC	Lodging
Greg Curiel	Lodging
Greg Larsen	Lodging
Greg Newbry	Lodging
Greg Robinson	Lodging
Greg Weaver	Lodging
Gregory & Bambi Kelly	Lodging
Gregory & Carolyn Fong	Lodging
Gregory A. George	Lodging
Gretchen Anderson Gondola Chalet	Lodging
Grey Eyes LLC	Lodging
Guadalupe Hernandez	Lodging
Gunnar Industries	Lodging
Guy and Kerry Melker	Lodging
Gwen Sundstrom	Lodging
Hammond Brown	Lodging
Hampton Chiu	Lodging
Hana Pro, LLC	Lodging
Hanna Pajunen	Lodging

Hans ans Esperanza Keifer	Lodging
Harder Condo	Lodging
Hart Family Trust	Lodging
Hawaiian Vacation Rentals LLC	Lodging
Hawley Rentals	Lodging
Heather and Carl Johnson	Lodging
Heim Family Trust 09.12.12	Lodging
Heintz Rental	Lodging
Helton Trust	Lodging
Henry Grady	Lodging
Henry Kim	Lodging
Herman Roethel	Lodging
Hidden Valley Chalet	Lodging
High Country Lumber-Retail & Install	Retail
High Sierra Rental LLC	Lodging
High Sierra Vacation	Lodging
Hindshaw/Rhee Living Trust	Lodging
Hirsh Haus LLC	Lodging
Holiday Haus Holiday Haus, Llc	Lodging
Honey Fir & Co	Retail
Hot Creek Aviation Management Llc	Retail
House Hunters LLC	Lodging
Howard Gollay	Lodging
Howard Silverman Properties	Lodging
Huang Holdings	Lodging
Hugs Ice Cream	Restaurant
Ian Cook	Lodging
Icon Originals	Retail
IMG Rentals	Lodging
Infinite Music Foundation	Retail
Ingo Rademacher	Lodging
Innsbruck Lodge	Lodging
International Ski Dev Inc	Restaurant
Intrawest Hospitality MGMT LLC	Lodging
Ira Ingram	Lodging
Irene & Ned Sasaki	Lodging
Isaac Villeneuve	Lodging
Iskander DB Rental	Lodging
Ismaili Karlen Family	Lodging
Iuliia Sobolevska	Lodging
Ivana Milosevic	Lodging
J & R Adventure Properties LLC	Lodging
J3A2 Esplanade LLC	Lodging

Jacki Smith	Lodging
Jackie & Preston Lewis	Lodging
JackieJack LLC	Lodging
Jake and Victoria Schwaner	Lodging
James & Caryl Tyberg	Lodging
James & Elizabeth Imlay	Lodging
James Douglas Tune	Lodging
James Kerrick	Lodging
James Luscombe	Lodging
James McDaniel	Lodging
James Michael Hagan	Lodging
James Norton	Lodging
James Parisi	Lodging
James Paulus	Lodging
Jamiee Brant	Lodging
Jana Swimmer	Lodging
Janette Whitt	Lodging
Jared Richards	Lodging
Jason Blakey	Lodging
Jeff Baker	Lodging
Jeff Barnhart	Lodging
Jeff Chung	Lodging
Jeff Hansen	Lodging
Jeff Louden	Lodging
Jeff Witten	Lodging
Jefferson Lanz	Lodging
Jeffery Bennett	Lodging
Jeffrey Barton	Lodging
Jeffrey Miles	Lodging
Jeffrey R Alger & Laurel A Leach	Lodging
Jeffrey S Casaw	Lodging
Jennifer and Craig Burrows	Lodging
Jennifer Asucion	Lodging
Jennifer Glasser	Lodging
Jennifer Semmes	Lodging
Jennifer Toney	Lodging
Jennings Conner LLC	Lodging
Jennings Family Trust	Lodging
Jenny Carey	Lodging
Jenny Harkness	Lodging
Jenny Yen	Lodging
Jeremiah and Ingrid O'Keefe	Lodging
Jeremiah Stepan	Lodging

Jeremy Risher	Lodging
Jerry Fields	Lodging
Jess Miller	Lodging
Jessica Fine	Lodging
Jessica Ryan	Lodging
Jessica Smith	Lodging
Jia Sheng	Lodging
Jian Shen	Lodging
Jill LaFerriere	Lodging
Jim & Caryn Curran	Lodging
Jim Day SPv74	Lodging
Jimmy G Chapman	Lodging
Jimmy Huh	Lodging
Jimmy Lee	Lodging
Jimmy's	Restaurant
JJH Ventures LLC	Lodging
JMW Property	Lodging
Joanne Saldana	Lodging
Joanne Wu	Lodging
Joe and Aubrey Bourque	Lodging
Joe Castaldo	Lodging
Joe Quinn	Lodging
Johanna Traynor	Lodging
Johannes Flemington	Lodging
John & Barbara Cambon	Lodging
John & Kristin Thomas	Lodging
John Dunn	Lodging
John Evans	Lodging
John Heidelman	Lodging
John Helm	Lodging
John L Duenes	Lodging
John McConnaughey	Lodging
John Otsuki	Lodging
John Rogitz	Lodging
John Rubacher	Lodging
John Smyth	Lodging
John Yasko	Lodging
John-Paul Beeghly	Lodging
John's Pizza Works	Restaurant
Jon & Penny Fosheim	Lodging
Jonalee Gil-Stefansen	Lodging
Jonathan Eng	Lodging
Jonathan Jennings	Lodging

Jonathan Lopez	Retail
Jordan Ostwald/Rachel Kwok	Lodging
Jorn and Gillian Larsen	Lodging
Joseph and Jennifer Conmy	Lodging
Joseph Edminsten	Lodging
Joseph Hannigan	Lodging
Joseph Lodinsky	Lodging
Joseph R. & Jana L. Sweet	Lodging
Joshua Bradbury	Lodging
Joy & Scott Ross	Lodging
Judet Mammoth Rental	Lodging
Julia Barnett	Lodging
Julia Morgan	Lodging
Juliana Asgian	Lodging
Julie Jaegers	Lodging
Jung So	Lodging
Juniper Rentals	Lodging
Justin Wen / Pei-Ching Ling	Lodging
K. Byrne	Lodging
Kagan Mammoth Real Estate LLC	Lodging
Karen Beatty	Lodging
Karen Dasso	Lodging
Karen Mullen Czechowski	Lodging
Karen Sokol	Lodging
Karen Wechsung	Lodging
Karla Mendelson	Lodging
Kar-Lea Holdings LLC	Lodging
Katarzyna Epstein	Lodging
Katherine Farah	Lodging
Katherine Yester Moses	Lodging
Kathi Crosby	Lodging
Katz Property Management	Lodging
Kawasaki Hata Property	Lodging
Kee Mammoth Lakes	Lodging
Keegan Investments LLC	Lodging
Keith Armstrong	Lodging
Keith Kyle	Lodging
Keith Yanov	Lodging
Kelcey Gordon	Lodging
Kelly Das & Santanu Das	Lodging
Kelly Stackpoole	Lodging
Ken Ewing	Lodging
Ken Sanene Stetter	Lodging

Kenneth Lehmer	Lodging
Kenneth McFerran	Lodging
Kenneth Reedy	Lodging
Kent Bodin	Lodging
Kent Stanley	Lodging
Kerri Hook	Lodging
Kerri O'Neill	Lodging
Kevin & Janel Carrol	Lodging
Kevin Bessenbacher	Lodging
Kevin Bialas	Lodging
Kevin Curry	Lodging
Kevin Gahagan	Lodging
Kevin Grandalski	Lodging
Kevin Harness	Lodging
Kevin Hughes	Lodging
Kevin Keating	Lodging
Kevin O'Shea	Lodging
Kevin Westenbarger Rental	Lodging
Kieran Betts	Lodging
Kim Gordon	Lodging
Kimberly Benchetler	Lodging
Kimberly Brown	Lodging
Kimberly Helzer	Lodging
Kimdred LLC	Lodging
Kings Holdings LLC	Lodging
Kirk and Kacy DeMicco	Lodging
Kissa Properties LLC	Lodging
Kittredge Sports	Retail
Kiwi Campbell Rentals LLC	Lodging
Koenig Vacation Rental	Lodging
Korman Family Trust	Lodging
Kraln Co LLC	Lodging
Kramer and Botefuhr Condo	Lodging
Krisdinda Karady	Retail
Krista Sabo	Lodging
Kristen Lenders	Lodging
Kristen Schipke	Lodging
Kristin Petherbridge	Lodging
Kubischta's Mountain Bear Place	Lodging
Kuong Ngann	Lodging
Kupelian Family Trust	Lodging
Kurt Eakin	Lodging
Kyle Yaross	Lodging

Kymberly Cannon Elite Mammoth Condo	Lodging
L & K Real Estate Holdings, LLC	Lodging
L&C Fischer	Lodging
La Tiendita	Retail
La Vista Blanc Unit 76	Lodging
Lakanuki Enterprises, Inc.	Restaurant
Lake Mary Marina	Retail
Lake Village Monache Rental	Lodging
Larry Carlson	Lodging
Larry Hess	Lodging
Larry Lewis	Lodging
Larry Marinello	Lodging
Larson Trust	Lodging
Latin Market	Retail
Laura & Mark Grochowski	Lodging
Lauraine Gibbons	Lodging
Laurel Mountain LLC	Lodging
Lauren Giglia	Lodging
Lawrence & Camille Jasmin	Lodging
Lawrence Gallego	Lodging
Layne Baranek	Lodging
Laynie Weaver	Lodging
LBM Investments LLC	Lodging
Le Blanc Rental Unit 9	Lodging
Leah Lefebvre	Lodging
Lee Condo	Lodging
Lena Lyn's Custom Creations	Retail
Leon Schorr	Lodging
Leonard Fenton	Lodging
Leo's Mountain Cabin	Lodging
Leslie Salrin	Lodging
Levy Trust	Lodging
Liam Oliver	Lodging
Liberty Sports Bar & Grill	Restaurant
Linda Kuratomi	Lodging
Lindsay Andras	Lodging
Linh and Al Preston	Lodging
Lintott Trust	Lodging
Lions Den LLC	Lodging
Lionshare Rentals	Lodging
Lisa Daniels	Lodging
Lisa Suomi	Lodging
Live Investments	Lodging

Livingston Davis Hansen Condo	Lodging
Liz Jones	Lodging
Lori Mendez	Lodging
Lorraine Loh-Norris	Lodging
Lory Larson	Lodging
Lou Castellano	Lodging
Loucks Mountain Retreat	Lodging
Lupe Encinas	Lodging
LVB 74	Lodging
Lynch Hospitality Services (Rentals)	Lodging
Lynda & Robert Patton	Lodging
M & M Mammoth LLC	Lodging
M Tashima LLC	Lodging
Madison Fiore	Lodging
Mammoth 365 Rentals	Lodging
Mammoth Accommodation Center	Lodging
Mammoth Bluebird 2117 LLC	Lodging
Mammoth Brewing Company	Retail
Mammoth Business Essentials	Retail
Mammoth Chalet Moritz 28 LLC	Lodging
Mammoth Chamonix Townhome 89	Lodging
Mammoth Chevron, Inc Mammoth Chevron	Retail
Mammoth Coffee Roasting Company	Restaurant
Mammoth Condo Rentals	Lodging
Mammoth Creek Inn	Lodging
Mammoth Creek Vacation Rentals	Lodging
Mammoth Design	Lodging
Mammoth Direct Reservations	Lodging
Mammoth Dreams LLC	Lodging
Mammoth Fun Shop	Retail
Mammoth Green 218	Lodging
Mammoth Happy Hideaway	Lodging
Mammoth Haus, LLC	Lodging
Mammoth Holistics	Retail
Mammoth Hospitality Mgmt, Llc	Lodging
Mammoth House LLC	Lodging
Mammoth Lakes Accommodation Service	Lodging
Mammoth Lakes Adventures LLC	Lodging
Mammoth Lakes Grocery Outlet	Retail
Mammoth Lakes Nursery	Retail
Mammoth Land Company LLC	Lodging
Mammoth Liquor	Retail
Mammoth Management LLC	Lodging

Mammoth Meridian TB LLC	Lodging
Mammoth Mountain Chalets	Lodging
Mammoth Mountain Inn	Lodging
Mammoth Mountain Rentals LLC	Lodging
Mammoth Mountain Reservations	Lodging
Mammoth Mountain Retreat	Lodging
Mammoth Mountain Retreat LLC	Lodging
Mammoth Mountain RV Park	Retail
Mammoth Mountain Ski Area	Retail
Mammoth Mountain Ski Area	Ski Resort
Mammoth Mountaineering	Retail
Mammoth Pet Shop	Retail
Mammoth Pine LLC	Lodging
Mammoth Pizza Co.	Restaurant
Mammoth Reservations Inc	Lodging
Mammoth Rock 'n' Bowl	Restaurant
Mammoth Shell Mart	Retail
Mammoth Shirt Company	Retail
Mammoth Ski & Racquet Unit 68	Lodging
Mammoth Ski Chalet 1 LLC	Lodging
Mammoth Smoke Shop	Retail
Mammoth Spa Creations	Retail
Mammoth Suites	Lodging
Mammoth Tavern	Restaurant
Mammoth Wave Properties LLC	Lodging
Mammoth West Unit 121	Lodging
Manzanita Trailer Lodge	Lodging
Marc Campopiano	Lodging
Marc Kayem	Lodging
Marc Perkoski	Lodging
Marc Umeda	Lodging
Margaret Sperry	Lodging
Maria Smoley	Lodging
Maria Wilde	Lodging
Marilyn Scranton	Lodging
Marina McLain-Barker	Lodging
Mark & Laura Abrams	Lodging
Mark Beizer	Lodging
Mark Benardo	Lodging
Mark Chapman	Lodging
Mark Chase	Lodging
Mark Engel	Lodging
Mark Kobylarz	Lodging

Mark Matkins	Lodging
Mark Paine	Lodging
Mark Rodgers	Lodging
Marni Kinrys	Lodging
Marriott Murdock	Lodging
Martha Cassara	Lodging
Martha Rodriguez	Lodging
Martin Gold for Chateau de Montagne	Lodging
Martins and Krieg	Lodging
Mary Beth Brown	Lodging
Mary Fergus	Lodging
Mary Gerritsen	Lodging
Mary Rosolowski	Lodging
Mary-Ellen Swietlik	Lodging
Mason Jar Property LLC	Lodging
Matthew Hersh	Lodging
Matthew Lee	Lodging
Matthew Lehman Real Estate Inc	Lodging
Maura's Mineral Treasures	Retail
Maureen McCall	Lodging
Maxim Pashkov	Lodging
McCreary and Zhao	Lodging
Meat Market	Retail
Megan Lester	Lodging
Meghan Miranda	Lodging
Mel Solorio	Lodging
Melinda Crum Hall	Lodging
Melinda Staab	Lodging
Melissa Bergeron	Lodging
Melissa Milanovich	Lodging
Melissa Raff	Lodging
Melissa Soltero	Lodging
Melissa Vickers	Lodging
Mendiguchia & Haflinger	Lodging
Merrill Trust	Lodging
MHM-Mammoth Hospitality Management	Restaurant
Micah Haake	Lodging
Michael & Amanda Freeman	Lodging
Michael Carrigan	Lodging
Michael Jaramillo	Lodging
Michael Jaster	Lodging
Michael Kemp	Lodging
Michael Nagao	Lodging

Michael Newton	Lodging
Michael Tikunoff	Lodging
Michael Wofford	Lodging
Michaela and Mark Vargas	Lodging
Michale Brode	Lodging
Mike & Heather's Rental	Lodging
Mike and Cheryl Tyson	Lodging
Mike and Jan Henry	Lodging
Mike and Kellie Scannell	Lodging
Milk Money Timber Creek LLC	Lodging
Miller MSRC 87	Lodging
Minaret Cinema is D'Place	Retail
Minaret Sports, Inc.	Retail
Mirta & Michael Norgren	Lodging
Mitchell Truelock	Lodging
MM Snowslide LLC	Lodging
MMC Property LLC	Lodging
MMSA Food & Beverage, LLC	Restaurant
MMSA Mammoth Mountain Ski Area	Lodging
Mogul Restaurant	Restaurant
Moira Molloy Seaman	Lodging
Monique Moffit	Lodging
Montemar Inc.	Lodging
Moran & Associates	Lodging
Morrison's	Restaurant
Motel 6 Mammoth Lakes	Lodging
Mountain Holdings LLC	Lodging
Mountain Management Service	Lodging
Mountain Shadows C3	Lodging
Muff Condo	Lodging
Muirhead / Weber	Lodging
Mums N' Roses	Retail
Nachman Family Trust	Lodging
Nadine Brunner	Lodging
Nadya Bennyworth	Lodging
Nancy Fierro	Lodging
Nancy Harrington	Lodging
Nancy Lin & Dan Chuang	Lodging
Nancy Marble	Lodging
Nancy Obremski	Lodging
Nancy Park	Lodging
Nancy Tavakol	Lodging
Napa Of Mammoth	Retail

Nariman Sanwari	Lodging
Natalia Minkova	Lodging
Natalie Fujimoto	Lodging
Nathan Boris	Lodging
Nathan Fowler	Lodging
Nathan Maguire	Lodging
Nathan Willits	Lodging
Natural Retreats US LLC	Lodging
Needham / Firebaugh	Lodging
Neil Whelan	Lodging
Nguyen/Chuateco Family Trust	Lodging
Nic & Steve's Pauhaus	Lodging
Nicholas Long	Lodging
Nicholas R Moore	Lodging
Nick & Tracy Street	Lodging
Nick Criss	Lodging
Nick Roberts	Lodging
Nicole Lange	Lodging
Nicolo and Laura Becucci	Lodging
Night Skye Properties LLC	Lodging
Nik-N-Willie's Pizza-N-Subs	Restaurant
Noah S Becker	Lodging
Noel Hazard	Lodging
Noemi Hennelly	Lodging
Noodle-ly	Restaurant
NoPat Properties	Lodging
Norco	Retail
Nosek Family Trust Rentals	Lodging
Nutting Mammoth West Unit 112	Lodging
Oaktree	Retail
Obsidian Residences	Lodging
O'Grady Family Trust 08-28-14	Lodging
Oksanen Trust 9/27/07	Lodging
Old New York Deli & Bakery Co.	Restaurant
Oliver Rentals	Lodging
OM Properties and Homes	Lodging
One Dish Bistro	Restaurant
OPG Mammoth LLC	Lodging
Oren Tanzer	Lodging
Oscar Carrillo	Lodging
Owl Moon Studios	Retail
Papa Bear Productions Inc.	Lodging
Paramount Furniture Carpet Co.	Retail

Pardi Living Trust	Lodging
Pascale Mercier	Lodging
Patricia Glover	Lodging
Patricia Sherev	Lodging
Patricia Vanderschuit	Lodging
Patrick Hamamoto	Lodging
Patrick Vignery	Lodging
Paul Bouffard	Lodging
Paul Frazier	Lodging
Paul Le Blanc	Lodging
Paul Sears	Lodging
PCF Property Holdings LLC	Lodging
Peak Luxury Vacations	Lodging
Pete & Jen Hall	Lodging
Peter and Katie Asmuth	Lodging
Peter Beerel	Lodging
Peter Colby	Lodging
Peter Dach	Lodging
Peter Devine	Lodging
Peter Lisowski	Lodging
Peter Nguyen	Lodging
Petra's Cafe	Restaurant
Pettit Perfect Condo	Lodging
Phillip Rosheim	Lodging
Phillips Camera House Verizon Wireless A	Retail
Pierce Cottage	Lodging
Pilar & Dennis Michalis	Lodging
Piliero Rentals	Lodging
Pine Cliff Resort	Lodging
Pink Pajamas Living Trust	Lodging
Piper Chuthakieo	Lodging
Pita Pit	Retail
Pitcher Pandemonium	Lodging
Play Big Outdoors	Retail
POQ Investment LLC	Lodging
Portillo Properties	Lodging
Pow Pad	Lodging
Predrag & Sonja Rakicevic	Lodging
Profiles Salon (retail)	Retail
Properties of Mammoth Inc.	Lodging
Puerto Vallarta	Restaurant
Quality Inn Jay Laxmi L L C	Lodging
Quang Wayne Van	Lodging

Quantum Escapes LLP	Lodging
R.E. Patch Property Management	Lodging
Rachel Luke	Lodging
Rachelle Rood	Lodging
Rafter's	Restaurant
Ramesh Reddy	Lodging
Ramona Feliz	Lodging
Ramsin Lee Walters	Lodging
Rancho Paloma	Lodging
Randy Reynolds	Lodging
Rauh's BBQ	Restaurant
Ravi De Silva	Lodging
Ray Valdez	Lodging
RBK and Associates	Lodging
Ready 4 Rentals	Lodging
Reagan West	Lodging
Realty Holding 02 LLC	Lodging
Rebecca and Steven Reyes	Lodging
Red Lily	Retail
Redbox Automated Retail LLC	Retail
Redline Mammoth LLC	Lodging
Reid MVV15	Lodging
Reid Tussing	Lodging
Renee Croce	Lodging
Renee McCormack	Lodging
Rey Kim	Lodging
Rhyne Trust	Lodging
Richard Barkley Jr	Lodging
Richard Clark	Lodging
Richard Imada	Lodging
Richard Knowland	Lodging
Richard Koppel	Lodging
Richard Markmann	Lodging
Richard Van Voorhis	Lodging
Rick & Pamela Foldy	Lodging
Rick Hardy	Lodging
Rick's Sport Center	Retail
Ricky E Mitchell	Lodging
Ridge Merino	Retail
Riley Investment Properties LLC	Lodging
Rite Aid #5842-02	Retail
RL Enterprise	Lodging
Robert and Jacqueline Ruffing	Lodging

Robert Anderson	Lodging
Robert Baum	Lodging
Robert Bruns	Lodging
Robert Chase	Lodging
Robert Conrad	Lodging
Robert Folk	Lodging
Robert Hinkle	Lodging
Robert Kohler and Joanne Motoike	Lodging
Robert Mulligan	Lodging
Robert Richey	Lodging
Robert Riese Jr	Lodging
Robert Tramazzo	Lodging
Roberto's Cafe	Restaurant
Robson Sierra 38	Lodging
Robyn Disher	Lodging
Roger Realsen	Lodging
Rohde Trust	Lodging
Roman Khemiy	Lodging
Ron and Serena Weddle	Lodging
Ron Selhay	Lodging
Rona & Rod Billman	Lodging
Ronney Wong	Lodging
Rooney	Lodging
Rose Perez Jessen	Lodging
Ross and Agnieszka Whittaker	Lodging
Round 2 Ventures LLC	Lodging
RRM-CLM Services LLC	Lodging
RSR Vacation Rentals	Lodging
Ruben Perez	Lodging
Ruchika Singh	Lodging
Russ & Pam May	Lodging
Ruth E. Wheeler	Lodging
Ryan and Zuleyka Farnes	Lodging
Ryan Butts	Lodging
Ryan Chapman	Lodging
Ryan Flaherty	Lodging
Ryan Hetherington	Lodging
Ryan Rentner	Lodging
Ryan Szabados and Rowena Crisologo	Lodging
Ryan Tetuan	Lodging
Ryan Vlasak	Lodging
S & L Riley	Lodging
Sabra Marshall	Lodging

Sallee Leslie	Lodging
Sally Gutierrez	Lodging
Sally J Thoman	Lodging
Sally Schwerdtfeger	Lodging
Salon 437 - retail	Retail
Salsa's Taqueria	Restaurant
Samantha Jetter & Gerard San Gemino	Lodging
Samantha Souther	Lodging
Samuel Crawford	Lodging
Sanders Park	Lodging
Sandra Balarsky Condo	Lodging
Sara & Nathan Kelso	Lodging
Sara Alvarez	Lodging
Sara Fry	Retail
Sara Honari	Lodging
Sarah Loyola	Lodging
Sarah McMahan	Lodging
Sarah Romano	Lodging
Sarah Wiger	Lodging
Saye Global LLC	Lodging
Schaeffer Condo	Lodging
Schnauer Family Trust	Lodging
Schneider Design Group	Lodging
Schumacher Living Trust	Lodging
Scott Carino	Lodging
Scott Daniels	Lodging
Scott Fergus	Lodging
Scott French	Lodging
Scott Leeds and Erin Leeds Revocable Trust	Lodging
Scott Miller	Lodging
Scott Schafer	Lodging
Scott Schumacher	Lodging
Scott Whitley	Lodging
Sean Courtney	Lodging
Sean Curran	Lodging
Sean Keough	Lodging
Seasons 4 Condominium Rentals Inc	Lodging
Seda Mangassarian	Lodging
Seid Hodzic Condo	Lodging
Shagwell LLC	Lodging
Shala O'Neil	Lodging
Shane Borowski	Lodging
Shannon McGraw	Lodging

Sharon DeWert	Lodging
Sharp Townhome	Lodging
Shawn and Ellen Thomas	Lodging
Shawn Mohler	Lodging
Shea Schat's Bakery Inc.	Retail
Shelter Distilling - Retail	Retail
Sherman 435	Lodging
Sherri Couture Condo Rental	Lodging
Sherry Unmack	Lodging
Sherwin Forty Nine LLC	Lodging
Shilo Inn Mammoth Lakes	Lodging
Shred the Gnar	Lodging
Shri Tirupati Balaji LLC	Lodging
Siamak Dardashty	Lodging
Siddharth Ramani	Lodging
Side Door Cafe and Wine Bar	Restaurant
Sierra Design Studio	Retail
Sierra Lodge	Lodging
Sierra Manors Airbnb	Lodging
Sierra Meadows - Mammoth LLC	Lodging
Sierra Nevada Resort	Lodging
Sierra Star Golf Course	Retail
Sierra Sundance Whole Foods	Retail
Sierra Sunshine	Lodging
Simply Massage Mammoth, LLC.	Retail
Simply Rented	Lodging
Sitaula	Lodging
Skadi Inc.	Restaurant
SLC Of Georgia LLC	Lodging
Smoketree Massage & Apothecary (retail)	Retail
Smokeyard Inc.	Restaurant
SNG Lakeview LLC	Lodging
Snowbones	Lodging
Snowcreek 455	Lodging
Snowcreek Athletic Club LLC	Restaurant
Snowcreek Golf Course	Retail
Snowcreek Management Co. LLC	Lodging
Snowflower 71 LLC	Lodging
Snowflower24	Lodging
Snowhouse 586, LLC	Lodging
South Gateway Student Apartments	Lodging
Spencer Family Trust	Lodging
Spencer Snyder	Lodging

Spile & Carnahan	Lodging
St. Anton Rentals, Inc.	Lodging
Stacie Radine	Lodging
Starbucks Coffee#55101	Restaurant
Stefani Martin	Lodging
Steffens Properties LLC	Lodging
Stellar Brew	Restaurant
Stephan Moritz Separate Property Trust	Lodging
Stephanie & Scott Olsen	Lodging
Stephen & Julie Santen	Lodging
Stephen Carlton	Lodging
Stephen Kolokowsky	Lodging
Stephen Wright	Lodging
Steve and Cathy Oldaker	Lodging
Steve and Kelly Jones	Lodging
Steve and Mandi Dyner	Lodging
Steve Gibbs	Lodging
Steve Nyeholt	Lodging
Steve Schneider	Lodging
Steve Thompson	Lodging
Steven and Luba Sobolevsky	Lodging
Steven and Norma Latshaw	Lodging
Steven Burkholder	Lodging
Steven G. Crisler	Lodging
Steven Hofstad	Lodging
Steven James	Lodging
Steven Morris	Lodging
Stewart Rembert	Lodging
Strattan Rental	Lodging
STS LLC	Lodging
Subway Of Mammoth	Restaurant
Sullivan Condo	Lodging
Summit 24	Lodging
Summit Mountain Resort	Lodging
Sun & Ski Sports	Retail
Sunflower 8 / Riha	Lodging
Sung Kyung Kim	Lodging
Sunny Daze 124	Lodging
Sunrise 50	Lodging
Surefoot, Llc	Retail
Susan Tudor	Lodging
Susanna Dottl	Lodging
SVLP LLC	Lodging

Swain Family Rentals	Lodging
Swisher Suites	Lodging
Sylvia Hartanto	Lodging
Sylvia Nash	Lodging
Synergy Productions	Lodging
Szarnyasi Cabin	Lodging
Tailwaggers Pet Store	Retail
Tamara Loveland	Lodging
Tamarack Lodge Resort	Lodging
Tangled Yarn by Allie Handley	Retail
Tara Strauss	Lodging
Tarina Van Den Driessche	Lodging
Tate House	Lodging
Ted & Kay Stern	Lodging
TEM Commercial Investments LLC	Lodging
Terri Wilson	Lodging
Terry and Kim Bleecker	Lodging
Thaete Shack	Lodging
Thanks Silachai	Lodging
The Cactus & The Hawk	Retail
The Cook Family Trust	Lodging
The Creek House 451	Lodging
The Eatery	Restaurant
The Eunmee Lee Revocable Living Trust	Lodging
The Gallery at Twin Lakes	Retail
The Hirsch Retreat	Lodging
The Hoffman Haus	Lodging
The Hosting Company, LLC	Lodging
The Knotek Family Trust	Lodging
The Loco Frijole	Restaurant
The Looney Bean Coffeehouse & Roasting Company	Restaurant
The Mammoth Escape	Lodging
The Mammoth Inn	Lodging
The Public House LLC	Restaurant
The Rolling Chef 395 LLC	Restaurant
The Rudy Group	Lodging
The Sierra Light Gallery	Retail
The Singer Group	Lodging
The Ski Renter at Mammoth	Retail
The Stove	Restaurant
The Suzuki Family Trust Dated 12/2/10	Lodging
The Toasted Marshmallow of Mammoth	Lodging
The Votel Cave	Lodging

The Warming Hut	Restaurant
The Zaiser Condo	Lodging
Theodora & Teddy Monney	Lodging
Theodore Monney	Lodging
Therese Smith	Lodging
Thomas & Marilyn Malcolm	Lodging
Thomas C. Hwang and Kalena K. Hwang	Lodging
Thomas Escapes	Lodging
Thomas Wilson Vacation Rental	Lodging
Thompson Condo	Lodging
Tim Michael Calkins	Lodging
Timber Ridge	Lodging
Timberline 20 LLC	Lodging
Timothy Angle	Lodging
Timothy Schatz	Lodging
Timothy Willis	Lodging
Tina Verder	Lodging
Titus Tools LLC	Retail
To The Moon & Back LLC	Lodging
Todd Seidner	Lodging
Todd Wilson	Lodging
Tom and Courtney Stout	Lodging
Tom and Debbie Allen	Lodging
Tom and Marisa Eads	Lodging
Tom Atkins	Lodging
Tom Hacker/HP Partners	Lodging
Toni Prunty	Lodging
Tonik Rowley Style Inc	Retail
Toomey's Catering And Carry-Out Toominator	Restaurant
Top2Bottom, LLC	Lodging
TPK Partner, LLC	Lodging
Tracy & Kurt Olson	Lodging
Tracy Ettinghoff	Lodging
Tracy Hughes	Lodging
Tracy Johnson	Lodging
Tracy's Properties	Lodging
Travis Fine	Lodging
Trayce Field	Lodging
Treinen Trust	Lodging
Trendy Tots / Trendy Tweens	Retail
Trent David	Lodging
Trent Ralston	Lodging
Trevor Benedict	Lodging

Tricia and Frank Jaksch	Lodging
Trout Fly/Trout Fitter	Retail
Trout Rental	Lodging
Trujillo Family Trust	Lodging
Tuohy Vacation Rental	Lodging
Tuttle Trust	Lodging
TV203 LLC	Lodging
Twin Lakes Store	Retail
Tyler Welence	Lodging
Udell Family Trust 5-2-19	Lodging
Upstairs Enterprise	Lodging
V & S Mammoth Properties, LLC	Lodging
Vacasa	Lodging
Vacay Homes, LLC	Lodging
Valerie Hanneman	Lodging
Valorie Caskey Ebeling	Lodging
Van Den Haute Bear Court	Lodging
Van Der Linden Trust	Lodging
VanZanten Vacation Rentals	Lodging
VDHM Properties LLC	Lodging
Velocity Consulting LLC	Lodging
Ventura Grand Inn	Lodging
Vera Quinlan	Lodging
Verdier Chalet	Lodging
Vern Clevenger Photo	Retail
Veronica Calkins	Lodging
Veronica Silva	Lodging
Vickie Taton	Lodging
Vida Coffee	Retail
Viewpoint Management Corporation	Lodging
Village Honor Bar	Retail
Village Lodging	Lodging
Vons #2400	Retail
VRE Investments	Lodging
Wallace Condo	Lodging
Walter Burnstein Condo	Lodging
Walter Lohr	Lodging
Wandering Poppy	Retail
Wandering Wimers	Lodging
Wardrop Hospitality	Lodging
Warrecker Condo	Lodging
Watari Oga Enterprises LLC	Lodging
Wave Rave Snowboard Shop	Retail

Wayland Properties Inc	Lodging
WCPC Holdings JL Briargate LLC	Lodging
Wei Chen	Lodging
Wendy Nishikawa	Lodging
Wendy Warner	Lodging
Weneta Kosmala	Lodging
Wesley Byrne	Lodging
Wesley Pracht (TOT)	Lodging
Wez Wildlife	Retail
Wheeler Sierra Megeve 27	Lodging
White Horse Inn	Lodging
Whitebark Restaurant & Bar	Restaurant
Whittney Graham-Beard	Lodging
Wibben Rental	Lodging
Wildyrie Lodge	Lodging
Wildyrie Lodge - Retail	Retail
Will Hatoum and Cynthia Solano	Lodging
Will Stewart	Lodging
William Larwood	Lodging
Williiam Nevins	Lodging
Winter House Investments	Lodging
Wok N Rolls	Restaurant
Woltman Trust	Lodging
Wonill Ha	Lodging
Woods Lodge	Lodging
Woodspa	Lodging
Www.Viewgetaways.Com	Lodging
Wyatt A Simmons	Lodging
Xie Family Trust	Lodging
Xilomin Salazar	Lodging
YCCF Holdings LLC	Lodging
Youngerman Condominium	Lodging
Yujun John Wu	Lodging
Zachary Knorr	Lodging
Zachary Schorr	Lodging
Ziga and Natalie Ivanic	Lodging
Zpizza Mammoth Mammoth Slices Inc	Restaurant

**List as of August 2022*

APPENDIX 3 – APPEALS PANEL

The appeals process described below illustrates the current appeals process adopted by the MLT Board. The MLT Board may modify this process in the future as it deems necessary. Modification of this process is not considered a modification of this Plan for purposes of Streets and Highways Code section 36636.

a. Appeal Panel Criteria

The Appeals Panel will consist of three (3) MLT staff members designated by the MLT Board Chair, one being the MLT Executive Director. The Chair will consider any potential conflicts of interest when designating the members of the Appeals Panel. An appellant business wishing to further appeal the decision of the Appeals Panel may do so at the next regular meeting of MLT Board of Directors. The MLT Board of Directors may review the recommendation of the Appeals Panel and shall only consider the evidence provided to the Appeals Panel. All MLT Board of Directors decisions regarding appeals shall be final.

b. Process and Protocol

i. Requests: Requests for an appeal can be submitted by any of the following three methods:
   a. Emailing info@visitmammoth.com
   b. Mailing to PO Box 48, Mammoth Lakes, CA 93546
   c. Hand-delivering to the Mammoth Lakes Tourism offices at 2520 Main Street, Mammoth Lakes, CA 93546

ii. Timeline for Appeals: Unless there has been a documented change in business revenue, tier classification appeals shall be heard every three years, between September 1 – October 31, 2023, September 1 – October 31, 2026, September 1 – October 31 2029, and September 1 – October 31, 2032.. Exemption appeals may be heard at any time. Appeals based on a change in business revenues may be heard each year.

iii. Annual Appeal: If a business successfully appeals their Tier classification or their percentage of revenue derived from residents, a review of the appeal will be conducted during the next appeal term. Businesses are required to re-appeal during each appeal term. All businesses shall be assessed their current Tier assessment according to revenue as of September 1 each year. The appealing business' assessment rate shall not be adjusted until a successful appeal is heard during the September 1 through October 31 triennial appeal period.

c. Criteria for MLTBID Appeal Consideration (retail and restaurant businesses only)

i. Tier 2: An appealing business must provide verifiable Internal Revenue Service (IRS) tax documentation showing that the business' annual gross revenue is between $50,000 and $150,000 from the previous calendar year. If successfully appealed, Tier 2 businesses will be invoiced within 30 days of the appeal decision, for the $500 annual assessment. Alternatively, an appealing business may provide verifiable information showing that more than fifty percent (50%) of annual gross revenues are derived from residents of the zip code 93546.

ii. Tier 3: An appealing business must provide Internal Revenue Service tax documentation from the previous calendar year showing that the business' annual gross revenue is $49,999 or less. If successfully appealed, Tier 3 businesses will be invoiced in January each year by the Town of Mammoth Lakes with their business license billing, for the $50 annual assessment.

iii. Examples of Acceptable "Verifiable Information":

- Annual Internal Revenue Service tax documents – this is the **ONLY** acceptable verifiable information for businesses appealing based on annual gross revenues;
- Charge accounts (majority zip code 93456 i.e. hardware stores);

- "Locals" specific pricing that shows more than fifty percent (50%) of annual gross revenues are contributed by residents of the zip code 93456;
- Database zip code analysis – tied to revenues;
- Credit card zip code analysis – tied to revenues; and
- Product delivery records showing revenues for products delivered to zip code 93456 addresses making up more than fifty percent (50%) of overall annual gross revenues.

iv. *Exemptions – Appeal Panel Decision Still Required*

The following businesses are exempt from paying the MLTBID assessment. If any of the businesses listed are currently being assessed, such a business must appeal their classification before the Appeals Panel. If successfully appealed, an exempt business shall be refunded any assessment paid during the period in which it should have been classified as exempt.

- Non-tourism businesses that can conclusively demonstrate that they do not receive **ANY** revenue from visitors;
- Non-profit organizations (Internal Revenue Service non-profit determination letter required for appeal);
- Fuel source businesses (gasoline, propane, wood, pellets, oil, etc.)
- Utility provider businesses;
- Wholesales items to other businesses for final sale to consumers;
- Internet sales businesses;
- Non-taxable food items for human consumption;
- Government managed lodging (campgrounds); and
- Government employee lodging stays.

Non-tourism businesses and non-profit organizations who successfully appeal do not need to re-appeal within the ten (10) year term unless their status changes.

v. *New Retail and Restaurant Businesses*

All retail and restaurant businesses applying for new Town of Mammoth Lakes business licenses shall collect and remit MLTBID assessments each month for their designated segment for at least one year as a Tier 1 business (first full tax year they are in business) before being eligible for appeal to Tier 2 or 3. If a business is reclassified as Tier 2 or 3, the business will be refunded any assessment paid in excess of their Tier classification within the last Fiscal Year. New retail and restaurant businesses will be assessed at one and one-half percent (1.5%) of annual gross revenue until they have been in business for one full tax year, at which time they may appeal to be classified as a Tier 2 or Tier 3 business based on annual gross revenues. New retail and restaurant businesses must complete at least one full year (first 12 months they are in business) before they may appeal to be classified as Tier 2 based on more than fifty percent (50%) of their annual gross revenue being derived from residents of the zip code 93546.

vi. *Examples*

i. Example of Business Reclassification from Tier 2 to Tier 1: If a business' annual gross revenue increases from $135,000 to $175,000 they will be reviewed triennially between September 1 – October 31 and will be reclassified from Tier 2 to Tier 1 and go from being assessed $500 annually to being assessed 1.5% of annual gross revenue, remitted monthly. The business will have paid their Tier 2 $500 annual assessment on September 1 and will need to show their gross revenue for September and October to determine the amount

owed at the 1.5% assessment rate. Whatever amount owed at the 1.5% assessment rate will be debited from the $500 paid on September 1. The business will be assessed more if the amount owed exceeds the $500 already paid. If the amount of the assessment is less than the $500 already paid, the business will be rebated, or credited for the remainder. In other words, if they move up to Tier 1 and have paid the Tier 2 annual fee of $500, but through calculation of their gross revenues for September and October only would have owed $350 at the 1.5% assessment rate – they would then be rebated or credited $150 for over payment. Starting November 1, the business will be required to remit monthly at the 1.5% rate moving forward.

ii. Example of Business Reclassification from Tier 3 to Tier 2: If a business' annual gross revenue increases from $45,000 to $135,000 they will be reviewed annually between September 1 – October 31 and will be reclassified from Tier 3 to Tier 2 and go from being assessed $50 annually to being assessed $500 annually. The business will have paid their Tier 3 $50 annual fee on September 1 and will need to remit the additional $450 owed for the annual $500 Tier 2 fee. This will be payable by November 1.

iii. Example of Business Reclassification from Tier 1 to Tier 2: If a business' annual gross revenue decreases from $175,000 to $135,000 they may appeal to be reclassified from Tier 1 to Tier 2 after providing verifiable IRS documentation from the previous calendar year and go from being assessed 1.5% of annual gross revenue to being assessed $500 annually. The business will have paid at Tier 1 level for September and possibly October and whatever amount paid will be credited towards the $500 assessment for the upcoming year. If the business falls short of $500 in the September and October time frame while paying Tier 1, the difference will be due November 1. If the business has paid more than the $500 in the September and October time frame while paying Tier 1, the overage will be refunded. In other words, if they successfully appeal to Tier 2 but have only paid $350 in assessment – they would then owe $150 to fulfill the Tier 2 $500 annual assessment.

iv. Example of Business Reclassification from Tier 2 to Tier 3: If a business' annual gross revenue decreases from $135,000 to $45,000 they may appeal to be reclassified from Tier 2 to Tier 3 and go from being assessed $500 annually to being assessed $50 annually. The business will have paid at Tier 2 level $500 assessment for the upcoming year and upon successful appeal will be rebated $450.

v. A business appealing from Tier 1 to Tier 2, or Tier 2 to Tier 3, will need to appeal triennially to show they are still within their designated tier classification. If the business revenue has grown back over $150,000 or $50,000 annually they will be re-classified back to their respective tiers.

APPENDIX 4 – TOURISM ECONOMICS REPORT – MAMMOTH LAKES TOURISM BUSINESS IMPROVEMENT DISTRICT BUDGET ANALYSIS AND RECOMMENDATIONS





TABLE OF **CONTENTS**

1 Introduction

2 Mammoth Lakes' Visitor Economy in the TBID Era

3 Growing the Visitor Economy

4 MLT Performance

5 Impact of TBID Funding on the Mammoth Lakes Economy

Appendix 1: The Impact of TIDs

Appendix 2: The ROI of Destination Marketing



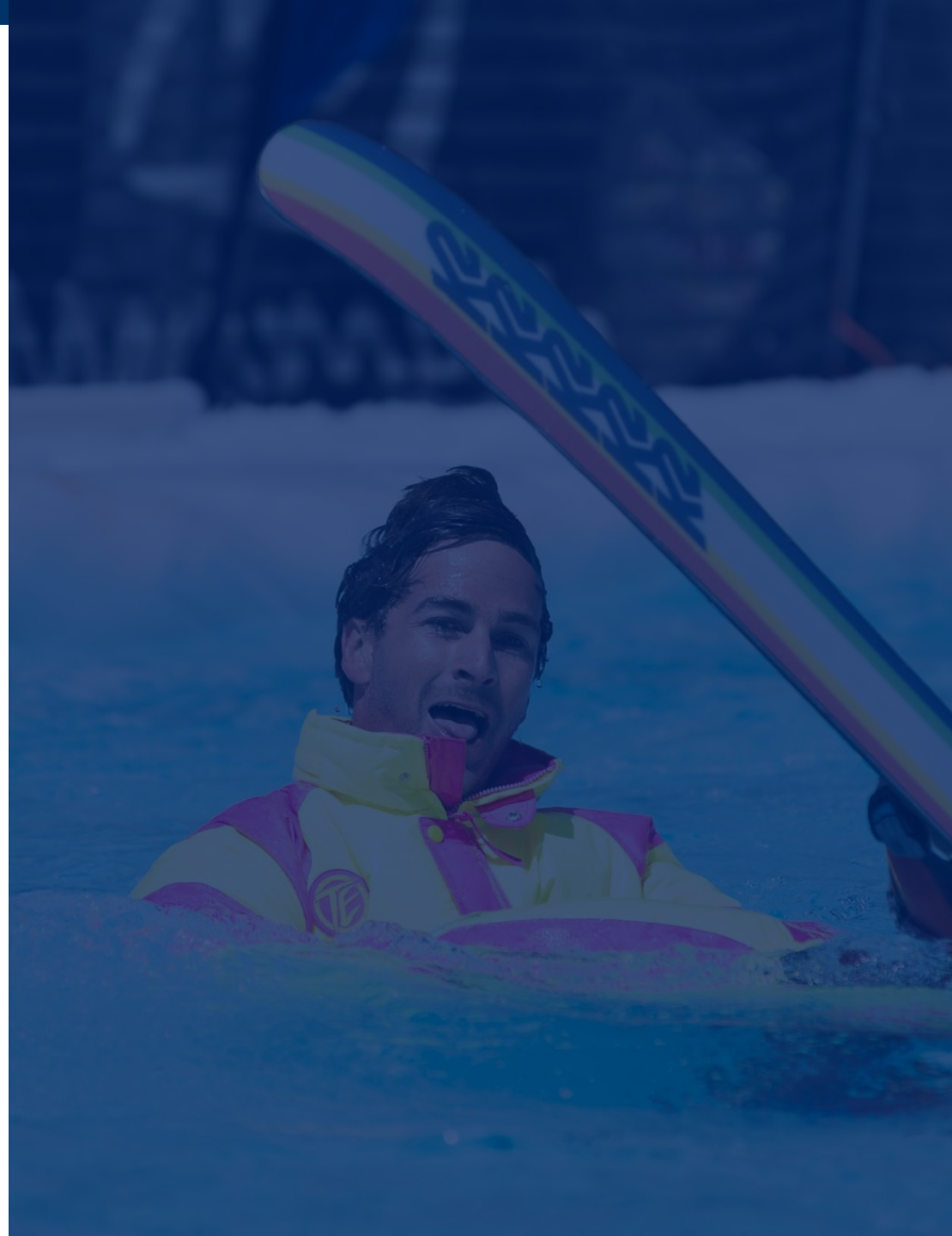
1 Introduction

Introduction

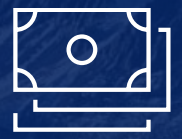
In 2019, visitors to Mammoth Lakes spent a total of $568 million locally and generated $35 million in local government revenue, and these figures are rising rapidly. From 2010 to 2019, total visitor spending increased 58% while TOT collections increased 93%. The revenue generated by the local Tourism Business Improvement District (TBID) and the work performed by Mammoth Lakes Tourism (MLT) is a major factor in this accelerated growth.

This report provides a comprehensive overview of the TBID and its impact on Mammoth Lakes' tourism sector and overall economy. It highlights key trends over the past decade and quantifies how TBID funding benefits the local government.

Right now, Mammoth Lakes is experiencing a strong recovery from the pandemic. Continued support and a renewal of the TBID will support these trends into the future and ensure that the city's visitor economy reaches its full potential.



Key findings



In 2019, visitors spent $568 million in Mammoth Lakes, supporting 5,149 jobs and $176 million in local income.



Since the formation of the TBID, TOT revenue in Mammoth Lakes has grown rapidly, increasing 95% from 2014 to 2019.



MLT is crucial to increasing high yield visitors and driving visitation in the off-season.



Based on prior performance, we estimate MLT funding generates an ROI of 3.86-to-1 for city revenue.



In the absence of the TBID, Mammoth Lakes would forfeit $1.3 billion in visitor spending and $58 million of city government revenue over the next decade.

2 Mammoth Lakes' Visitor Economy in the TBID Era

Mammoth Lakes' Visitor Economy in the TBID Era

Importance of the visitor economy

The travel sector is an enormous part of Mammoth Lakes' economy.

In 2019*, visitors to Mammoth Lakes spent $568 million in 2019. This spending directly generated (i.e., not including indirect and induced effects) 5,149 jobs, $176 million in wages, and $35 million local government revenue (city and county).

For comparison, 8,280 people currently live in Mammoth Lakes, and the City of Mammoth Lakes generated $38 million in FY2019.

*Much of this report focuses on 2019 (fiscal or calendar year) as a benchmark for a typical year.

Key tourism indictors in Mammoth Lakes*, 2019

Dollar figures in millions

Spending	$568
Direct jobs	5,149
Direct wages	$176
Local government revenue**	$35
TOT revenue	*$13*

Sources: Dean Runyan Associates, Tourism Economics; MLT
*Dean Runyan Associates estimates economic impact for Mono County, based on analysis of county-wide room inventory and TOT collections, we estimate 85% of these impacts occur in Mammoth Lakes based on an analysis of hotel room inventory and TOT collections.
**Excludes TBID collections – includes city and county revenue

Mammoth Lakes' Visitor Economy in the TBID Era

Trends in the visitor economy

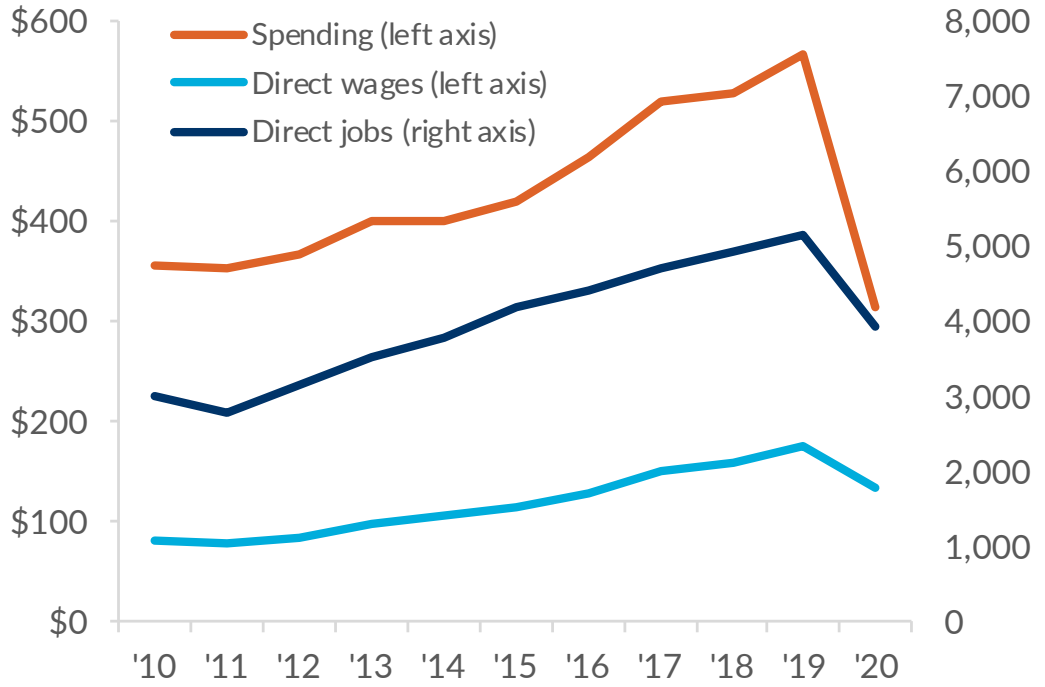
Visitor spending in Mammoth Lakes increased 58% from 2010 to 2019.

Meanwhile, earnings and jobs increased 116% and 70%, respectively.

All measures of the visitor economy fell during 2020 as a result of the pandemic, but recent (early 2022) TOT collections indicate that the visitor economy has already surpassed its pre-pandemic size.

Growth of the visitor economy in Mammoth Lakes

Dollar figures in billions



Sources: Dean Runyan Associates; Tourism Economics

Mammoth Lakes' Visitor Economy in the TBID Era

TBID formation and funding

The Mammoth Lakes TBID (tourism improvement district) has driven tourism growth since 2014.

The following slides will demonstrate that the growth of the visitor economy has been decidedly faster since the formation of the Mammoth Lakes TBID.

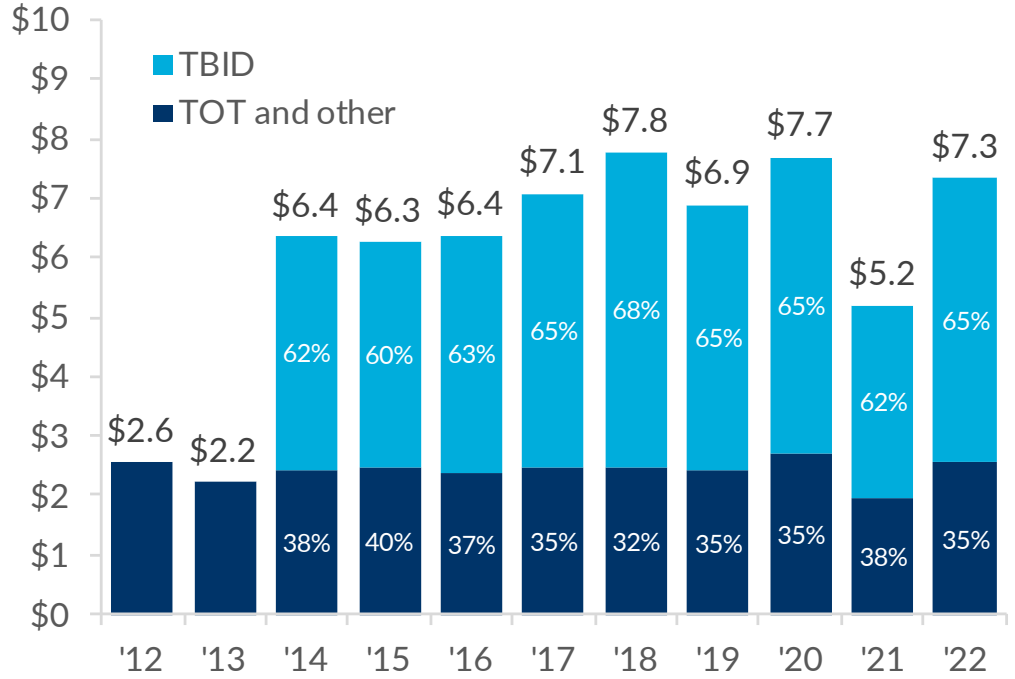
Currently, the vast majority of MLT's budget comes from TBID and TOT collections (tourism occupancy tax).

The TBID significantly boosted MLT's total budget when it was formed in FY2014. The budget rose from $2.2m in FY2013 to over $6 million in every preceding year except FY2021. The TBID currently generates around two thirds of the MLT's current budget, essentially tripling what the DMO's budget would be with only TOT funding.

While the TBID was formed in FY2014, we consider its impacts to begin in calendar/fiscal year 2015, as lags exist between collecting revenue, spending it, and newly attracted tourists arriving. We will refer to 2015-2019 as 'the TBID era'.

MLT funding sources by fiscal year

Dollars, millions – labels indicate share of total



Sources: Dean Runyan Associates; Tourism Economics

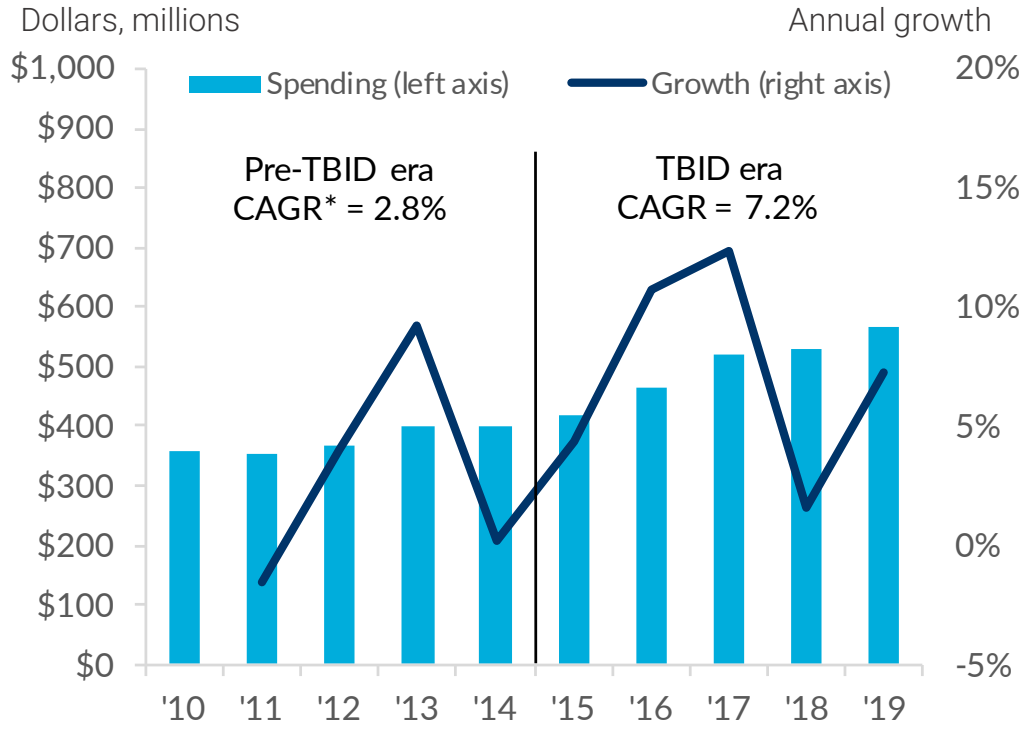
Mammoth Lakes' Visitor Economy in the TBID Era

Increased spending

The growth rate of visitor spending has more than doubled since in the TBID was introduced.

Before the TBID was formed, visitor spending in Mammoth Lakes grew at an annual rate of 2.8% (2010-2014). In the TBID era, growth soared to 7.2%.

Growth of visitor spending in Mammoth Lakes



Sources: Dean Runyan Associates; Tourism Economics
* Compound annual growth rate

Mammoth Lakes' Visitor Economy in the TBID Era

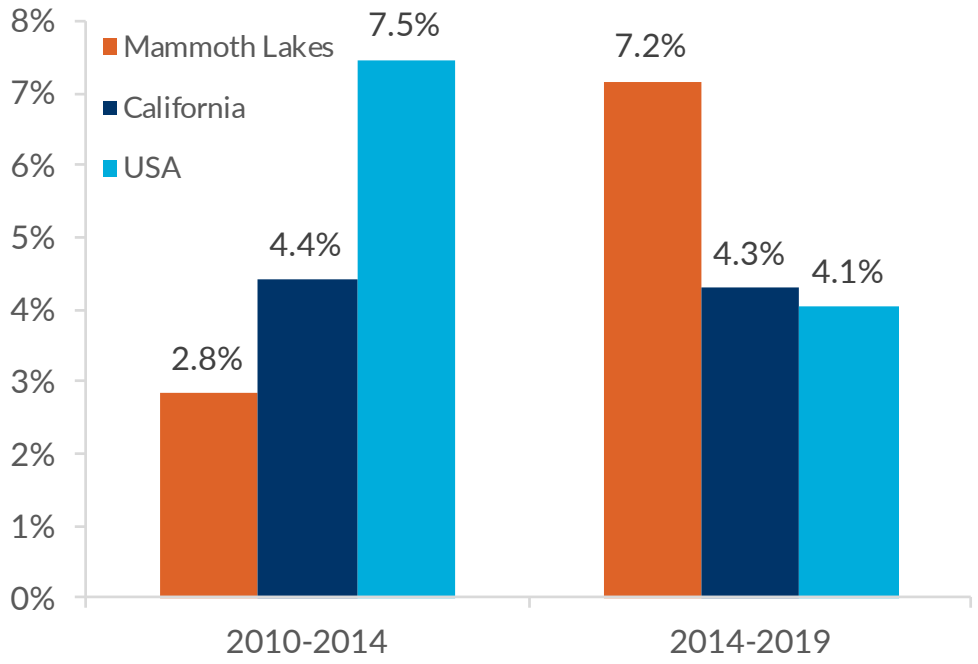
State and national comparison

Mammoth Lakes far surpassed state and national growth rates in the TBID-era after previously trailing them.

National and/or regional trends cannot explain the change in Mammoth Lakes' growth rate. The state grew at roughly the same rate in both periods, and the nation grew much slower in the TBID era.

Growth in visitor spending

Compound annual growth rate



Sources: Dean Runyan Associates; Tourism Economics; US Travel Association

Mammoth Lakes' Visitor Economy in the TBID Era

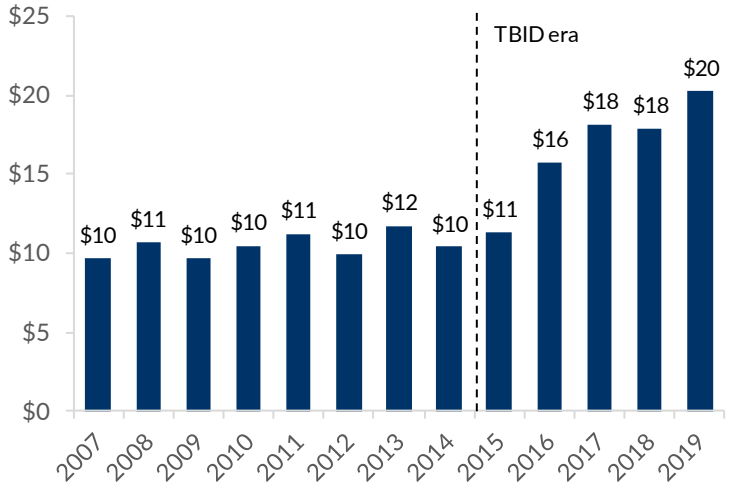
TOT collections growth

Spending on lodging, and therefore TOT collections, has similarly surged in the TBID era.

TOT collections averaged $16.6 million in the TBID era, after averaging $10.7 million from 2010-2014, an increase of 55%.

TOT collections in Mammoth Lakes

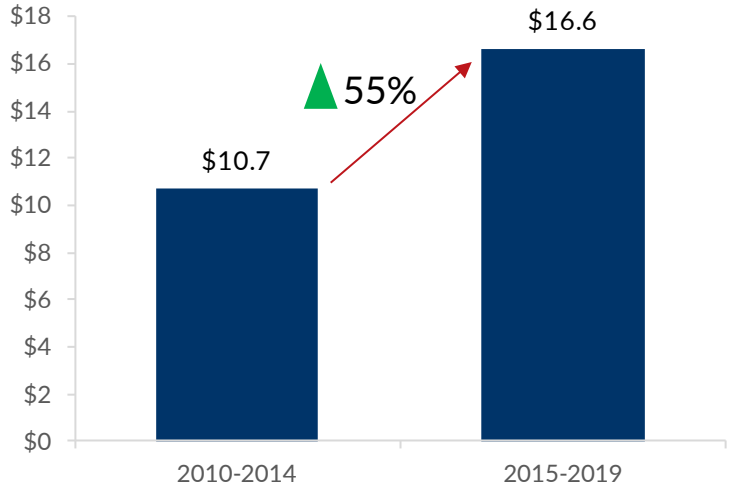
Dollars, millions



Source: MLT

Average TOT collections in Mammoth Lakes

Dollars, millions



Source: MLT

Percent total growth

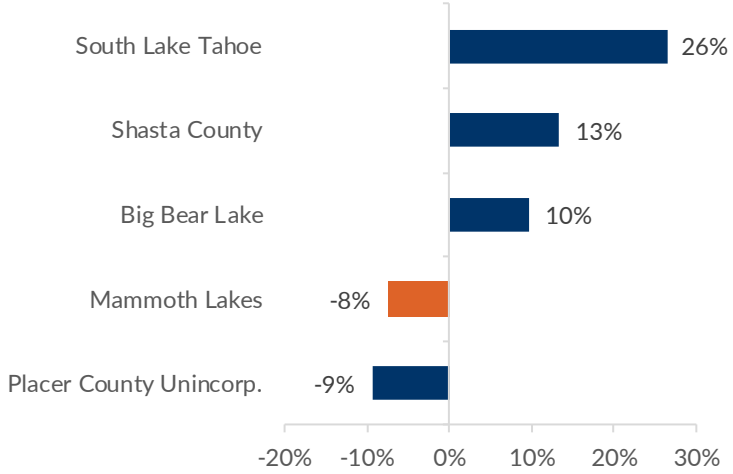
Mammoth Lakes' Visitor Economy in the TBID Era

Regional TOT collections growth comparison

After struggling without the TBID, Mammoth Lakes led its competition in terms of TOT collections growth following its formation.

Adjusted TOT growth* in Mammoth Lakes and competitors, '11-'14**

Percent total growth

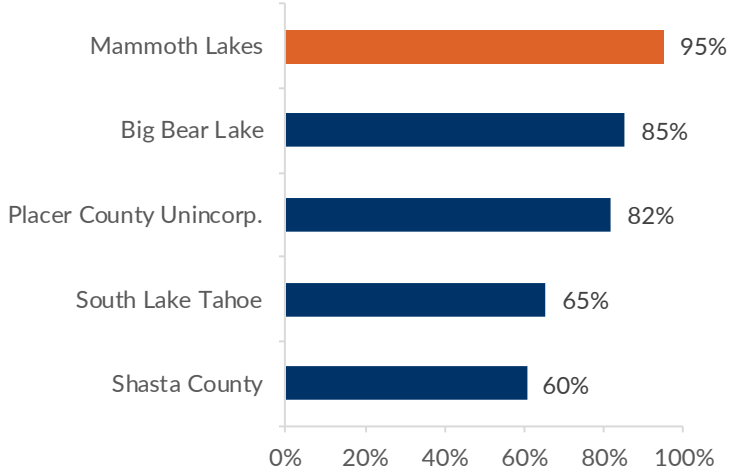


Source: MLT; Dean Runyan Associates
*Adjusted to hold the TOT assessment rate constant
** 2010 data not available for competitors

After posting negative growth from 2011 to 2014 (second to last amongst competitors), TOT collections in Mammoth Lakes grew 95% from 2014 to 2019, outpacing all four competing destinations.

Adjusted TOT growth* in Mammoth Lakes and competitors, '14-'19

Percent total growth



Source: MLT; Dean Runyan Associates
* Adjusted to hold the TOT assessment rate constant

Mammoth Lakes' Visitor Economy in the TBID Era

Low-season growth

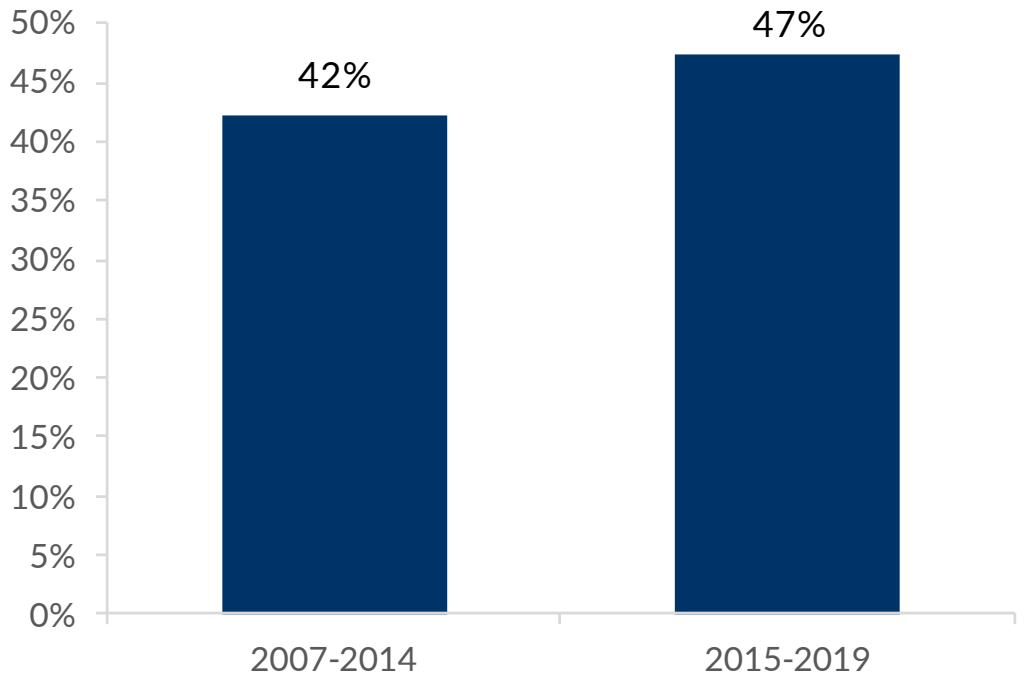
Success in the low-season has helped fuel Mammoth Lakes' overall growth in the TBID era.

TOT revenue in the low-season* is up in the TBID era, averaging 47% of the annual total compared to 42% previously. This increase helped drive the visitor economy's strong growth.

* April - November

Low-season spending TOT collections in Mammoth Lakes

Share of annual spending



Source: MLT

3 Growing the Visitor Economy

Growing the Visitor Economy

Growing the air market

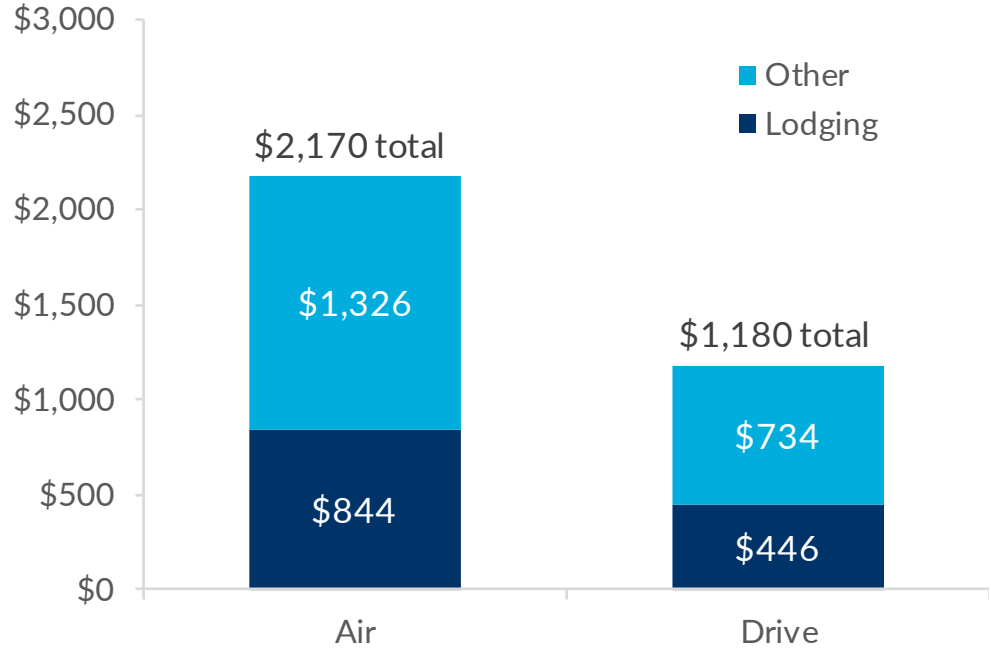
Attracting more air arrivals will boost visitor spending and TOT revenue.

This section reviews two key methods in which it may be possible to boost the economic impact of tourism in Mammoth Lakes: increasing air travelers and attracting more visitors during the low-season.

In terms of economic impact, air travelers are significantly more valuable than drive travelers. They spend 84% more in total and 89% more on lodging (boosting TOT revenue). While air travelers do have longer trips (4.9 nights vs. 3.3 nights, or 48% longer per SMARI), their spending per night is still much higher. So in the high-season, when rooms are scarce, air travelers represent a key driver of increasing impacts.

Spending by traveler segment in Mammoth Lakes, 2018

Dollars per trip per traveling party



Source: SMARI

Growing the Visitor Economy

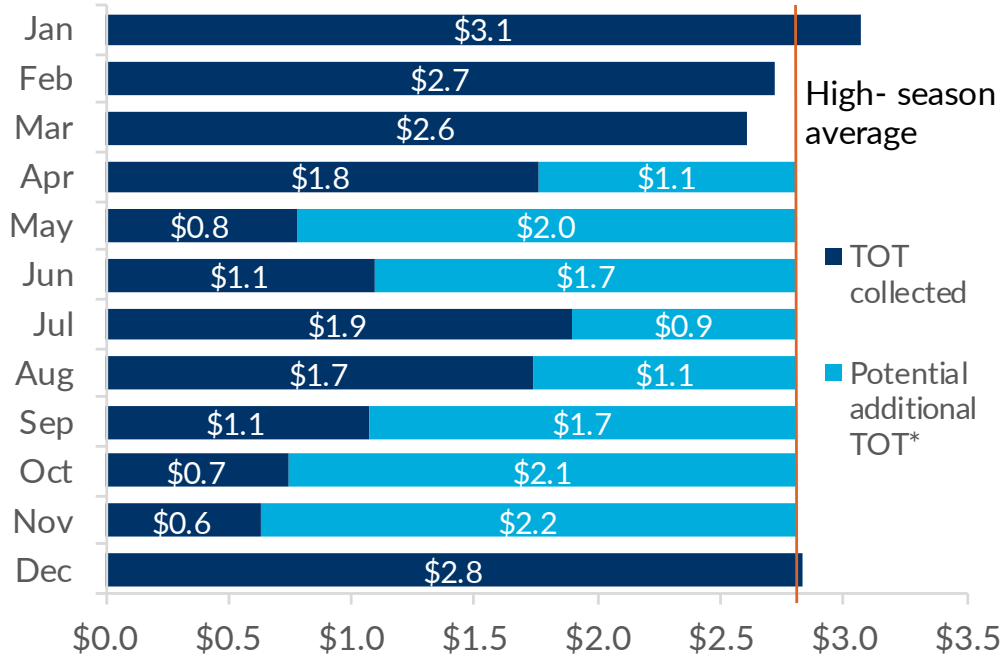
Boosting the low-season

Increasing visitation outside of ski-season would dramatically increase tourism's impact.

Mammoth Lakes' four high-season months (Dec.-Mar.) represent 54% of all TOT collections. TOT collections in January are five times that of November. If Mammoth Lakes could boost TOT collections in the low season to the high season average ($2.8 million per month), an additional $12.8 million of TOT could be generated, equal to 61% of the 2019 total.

Potential for Mammoth Lakes low season, FY2019

Dollar figures in millions



Source: MLT

*What could be generated in these months if they reach the high-season total of $2.8 million.

4 MLT Performance

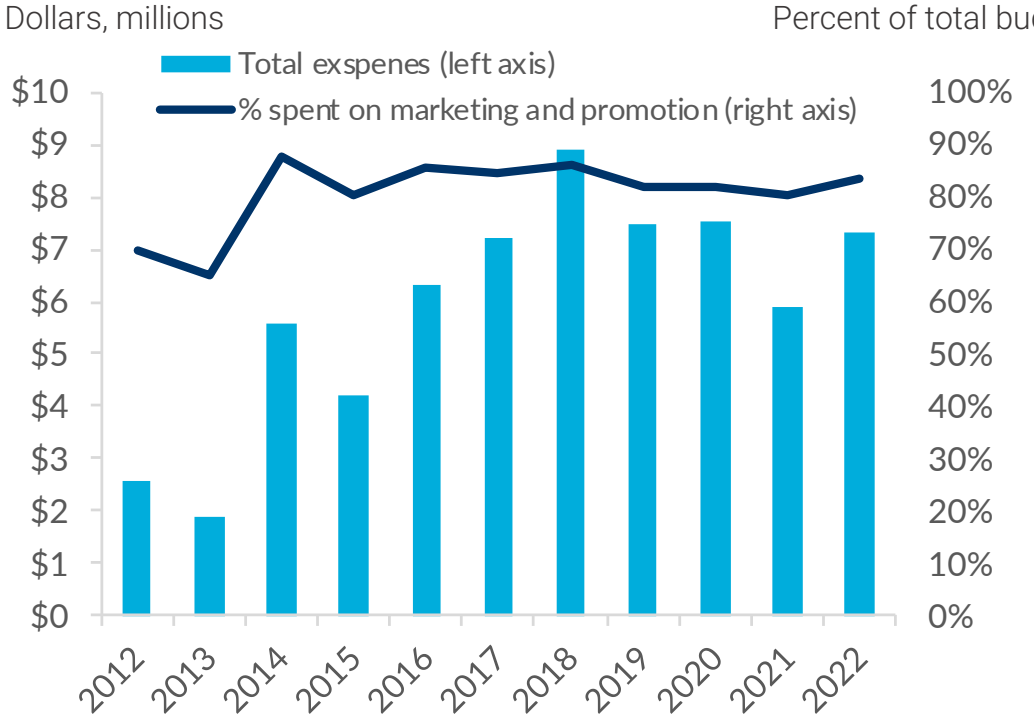
MLT Performance

MLT expenses breakdown

Since the formation of the TBID, MLT's budget has increased, and it has spent a smaller portion of this budget on overhead.

In the final year before the TBID, the MLT spent 65% of its budget on marketing and promotion, while 35% went to salary and overhead. Since the formation of the TBID, the MLT has been able to focus most of the additional revenue on marketing and promotion. In the TBID era, MLT has spent an average of 86%of its budget on marketing and promotion and only 14% on salary and overhead.

Total MLT expenses and marketing/promotion share



Source: MLT

Growing the Visitor Economy

Paid media – expanding awareness

MLT works to expand awareness of Mammoth Lakes as a tourism destination through its website and paid media.

Example of search engine optimization and paid media partners

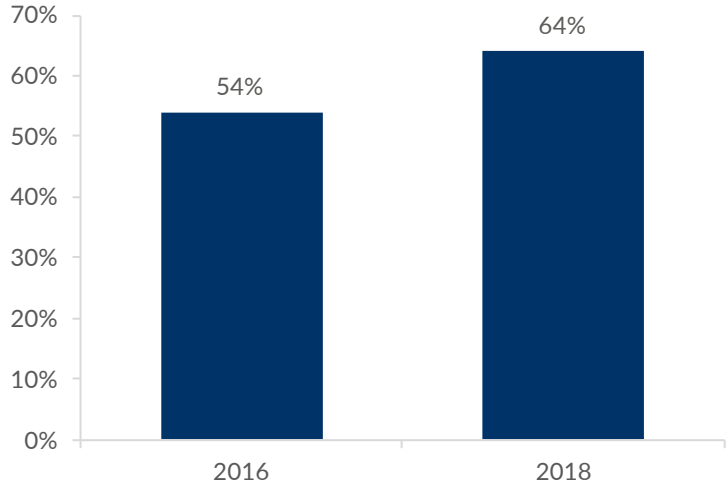


Source: SMARI

These efforts are effective. In recent SMARI surveys, household awareness of Mammoth Lakes amongst the target market increased to 64% in 2018 from 54% in 2016.

Awareness in the target market

Percent of target households familiar with Mammoth Lakes



Source: SMARI

Growing the Visitor Economy

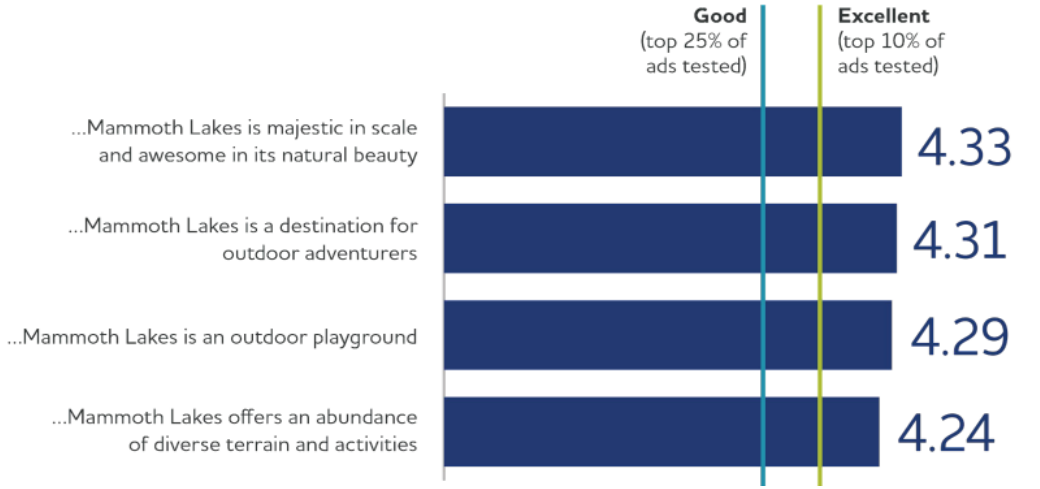
Paid media – creating positive impacts

These campaigns generate positive impressions in the target audience.

In addition to raising awareness, the ads create positive impressions on the viewers and emphasize the stunning nature of Mammoth Lakes. Their impact far exceeds that of most competing media campaigns, scoring in the top 10% of all paid media ads.

MLT advertisement impact

The Mammoth Lakes advertising campaign communicate that…



Source: SMARI

Score on a 1 to 5 scale

Growing the Visitor Economy

Generating earned media

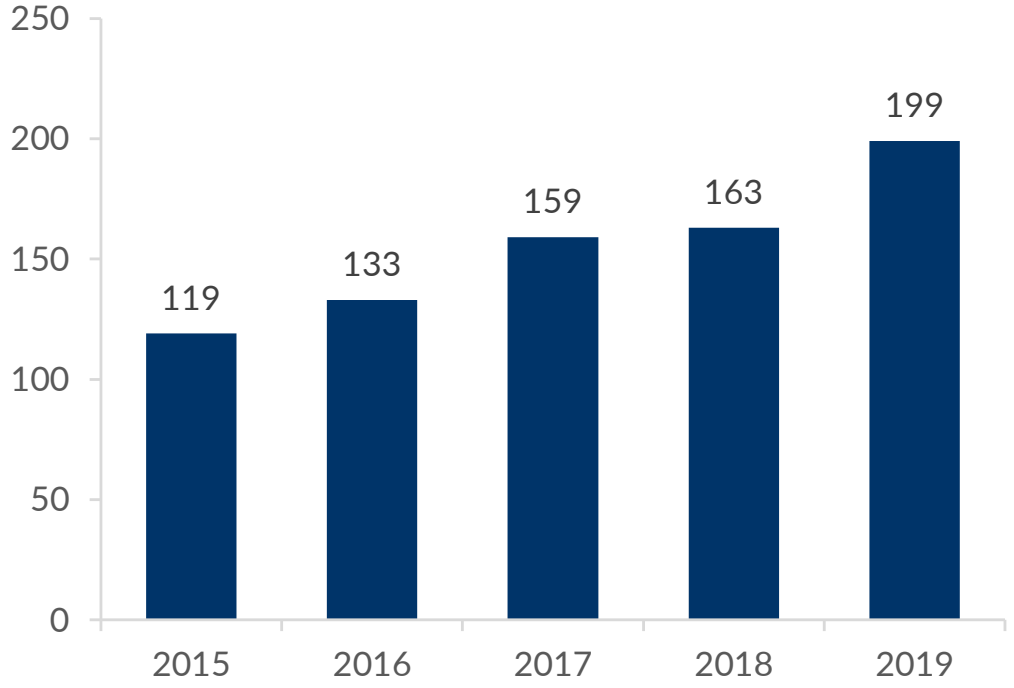
MLT generated 199 pieces of earned media* in FY2019, up 67% from 119 pieces in 2015.

MLT rapidly increased its influence in travel media and was generating more supportive earned media every year before the pandemic.

*Earned media refers to pieces of media outside of MLT's direct control, such as TV news stories or articles in magazines. These pieces are often more influential for consumers than paid or owned media which are controlled by MLT

MLT earned media per year

Articles per fiscal year



Source: MLT

Growing the Visitor Economy

Boosting the low-season

MLT has spent significant resources promoting travel to Mammoth Lakes in the summer and fall.

As demonstrated previously, the low-season is a key opportunity for Mammoth Lakes, and TOT collections during the TBID era are higher than prior years, indicating a strong growth of low-season visitation since formation of the TBID.

Paid media promotion for the low-season



Sources: MLT

MLT Performance

ROI calculation – 1 of 2

Mammoth Lakes outpaced California in visitor spending and tourism promotion funding growth.

To estimate ROI, we examine growth in visitor spending and tourism promotion funding in the TBID era.

As seen previously, Mammoth Lakes' visitor economy has grown faster than the states' during the TBID era, 41% vs 23% respectively. If Mammoth Lakes' visitor spending grew at the California rate (23%), it would have only reached $496 million in 2019, $72 million less than the $568 million it actually reached.

At the same time, the MLT's budget grew faster than California regional (city and county – not state) DMOs*, 295% vs 71% respectively. If the MLT budget grew at the California rate (71%), it would have only reached $3.2 million in 2019, $4.2 million less than the $7.5 million it actually reached.

Tourism spending comparison

Dollar figures in millions

	2014	2019	'14-'19 growth %	'14-'19 growth $
Mammoth Lakes	$402	$568	41%	$167
California	$117,400	$144,900	23%	$27,500
Mammoth Lakes at California growth rate	$402	$496	23%	$94
Mammoth Lakes additional spending*	$72			

Sources: Tourism Economics; Dean Runyan Associates

Tourism promotion budget comparison

Dollar figures in millions

	2013	2019	'13-'19 growth %	'13-'19 growth $
Mammoth Lakes	$1.9	$7.5	295%	$5.6
California*	$1,746	$2,981	71%	$1,235
Mammoth Lakes at California growth rate	$1.9	$3.2	71%	$1.3
Mammoth Lakes additional funding*	$4.2			

Sources: Tourism Economics; Dean Runyan Associates; MLT

*as estimated by TOT collections, some variance would be caused by regions varying the share of TOT revenue allocated to the DMO. Additionally, it does not include other TBIDs. This likely makes the estimate conservative as new TBIDs were formed during the period, and other increased assessments.

MLT Performance

ROI calculation – 2 of 2

The City of Mammoth Lakes receives $3.86 of revenue for every TOT dollar invested in MLT.

Based on the growth rates in the previous slides, we calculate a visitor spending ROI of 17-to-1 for MLT (i.e. for every dollar of increased MLT funding in the TBID era, an additional $17 of visitor spending was generated). Based on MLT's FY2019 budget of $7.5 million, we calculate that the MLT generated a total of $127 million in visitor spending, $49 million of lodging spending, and $5.2 million of TOT collections for the city. Compared to the $2.4 million of TOT received by the MLT, this implies an ROI of 2.17-to-1 on TOT revenue of the city (for every dollar appropriated to the MLT, the MLT generated $2.17 dollars for the city).

After considering all sources of non-TOT government revenue, we estimate that the MLT generated a total of $9.3 million, and a total ROI for the city of 3.86-to-1.

Finally, we estimate that the MLT generated $39 million of city wages, and a city wage ROI of 5.28-to-1.

MLT ROI calculations

Dollar figures in millions

		Notes/source
Mammoth Lakes additional spending	$72	
Mammoth Lakes additional funding	$4.2	
Visitor spending ROI	**17-to-1**	*Mammoth Lakes additional spending / Mammoth Lakes additional funding*
MLT total expenses	$7.5	*FY19*
MLT generated visitor spending	$127	*FY19 expenses X ROI*
MLT generated lodging spending	$49	*Sources: SMARI estimates that 38% of visitor spending is on Lodging*
MLT generated TOT	$6.3	*MLT generated lodging spending X 13% TOT rate*
MLT generated TOT to city	$5.2	*MLT generated TOT X 82% share of TOT accruing to city*
TOT received by MLT	$2.4	*From MLT budget*
City ROI for TOT	**2.17-to-1**	*MLT generated TOT to City / TOT received by MLT*
MLT generated non-TOT city revenue	$2.9	*We estimate 86%* of non-TOT city revenue is supported by tourism**
MLT generated total city revenue	$9.3	*MLT generated TOT to City + MLT generated non-TOT city revenue*
City revenue ROI	**3.86-to-1**	*MLT generated city taxes / TOT received by MLT*
MLT generated local wages	$39.4	*Dean Runyan Associates estimates 31% of all spending accrues to local wages*
City wage ROI	**5.28-to-1**	*MLT generated local wages / TOT received by MLT*

*TOT accounts for 43% of total city revenue (excluding TBID). The 86% estimate is derived from an analysis of visitor generated sales in Mammoth Lakes compared to total sales tax collected, and a conversation with the city revenue department.
Source: MLT; City of Mammoth Lakes; Tourism Economics; SMARI

6 Impact of TBID Funding on the Mammoth Lakes Economy

Impact of TBID Funding on Mammoth Lakes' Economy

Scenario development

Changes in the TBID could create an impact of several hundred million dollars.

Here we evaluate the impact of the loss of the TBID via two scenarios. In the Baseline Scenario, the TBID structure remains the same, and in the TBID elimination scenario the TBID is removed in FY2023. We provide additional details on the two scenarios in FY2025, as this is the first year without a "cool-down" or "ramp-up" effect (i.e. the full effect of a funding increase/decrease will not be felt in the first two years of budget changes as lags exists between assessments being collected, distributed, media spending decreasing, consumers making travel plans, and visitors actually traveling).

In 2025, our Baseline Scenario forecasted MLT's budget is $11.1 million. In the TBID Elimination Scenario, the MLT's budget is $3.2 million, a decrease of $7.9 million. We estimate a 17-to-1 ROI on this lost funding spending, which results in $135 million of lost visitor spending.

This lost spending results in the losses of $6.1 million of city revenue including $5.2 million of TOT. the city also forfeits 1,479 jobs with associated incomes of $56 million.

Mammoth Lakes visitor economy in two scenarios, FY2015

Dollar figures in millions

	Baseline Scenario	TBID Elimination Scenario	Losses
MLT budget	$11.1	$3.2	$7.9
Visitor spending	$776	$641	$135
Lodging revenue*	$232	$191	$40
Total supported city revenue*	$56.3	$50.2	$6.1
*Direct TOT**	*$30.1*	*$24.9*	*$5.2*
*Direct sales tax**	*$4.9*	*$4.0*	*$0.9*
Direct jobs	8,498	7,019	1,479
Direct wages	$324	$268	$56

Sources: MLT; Tourism Economics; Dean Runyan associates; City of Mammoth Lakes
*Fiscal years

Impact of TBID Funding on Mammoth Lakes' Economy

Baseline Scenario forecast

In our Baseline Scenario, visitor spending grows to $839 million in 2032.

Mammoth Lakes' visitor economy, TBID elimination scenario

Dollar figures in millions

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	'19-'32 change $/#	'19-'32 change %
Visitor spending	$568	$315	$434	$735	$753	$765	$776	$787	$798	$809	$820	$829	$836	$839	$271	48%
Lodging revenue*	$155	$123	$127	$216	$223	$227	$232	$236	$241	$245	$250	$254	$257	$260	$104	67%
TBID revenue*	$5.7	$4.3	$4.4	$7.5	$7.7	$7.8	$7.9	$8.0	$8.2	$8.3	$8.4	$8.5	$8.6	$8.7	$3.0	53%
Total supported city revenue*	$38.3	$30.3	$31.0	$52.7	$54.2	$55.3	$56.3	$57.3	$58.4	$59.5	$60.5	$61.4	$62.1	$62.6	$24	63%
*Direct TOT**	*$20.2*	*$16.0*	*$16.5*	*$28.1*	*$28.9*	*$29.6*	*$30.1*	*$30.7*	*$31.3*	*$31.9*	*$32.5*	*$33.0*	*$33.4*	*$33.7*	*$14*	*67%*
*Direct sales tax**	*$3.6*	*$2.9*	*$2.8*	*$4.7*	*$4.8*	*$4.8*	*$4.9*	*$4.9*	*$5.0*	*$5.1*	*$5.1*	*$5.2*	*$5.2*	*$5.2*	*$2*	*43%*
Direct jobs	7,179	5,467	6,402	8,304	8,309	8,413	8,498	8,583	8,669	8,757	8,836	8,898	8,934	8,934	1,755	24%
Direct wages	$245	$186	$195	$309	$315	$320	$324	$328	$333	$337	$341	$345	$347	$348	$103	42%

Sources: MLT; Tourism Economics; Dean Runyan Associates; City of Mammoth Lakes
*Fiscal years

Impact of TBID Funding on Mammoth Lakes' Economy

Baseline Scenario forecast

In the TBID Elimination Scenario, visitor spending losses mount to $1.3 billion over the next decade.

Over the next decade, losses mount in the TBID Elimination Scenario, including $1.3 billion in visitor spending, $58 million in city revenue, and $50 million of TOT.

Mammoth Lake's visitor economy, Baseline Scenario*

Dollar figures in millions

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	**Total losses**
Baseline visitor spending	$568	$315	$434	$735	$753	$765	$776	$787	$798	$809	$820	$829	$836	$839	--
TBID elination Scenario visitor spending	$568	$315	$434	$735	$709	$677	$641	$650	$659	$668	$677	$684	$689	$692	--
Lost visitor spending	--	--	--	--	$43	$89	$135	$137	$139	$141	$144	$145	$147	$148	**$1,268**
Lost lodging revenue*	--	--	--	--	$13	$26	$40	$41	$42	$43	$44	$45	$45	$46	**$385**
Lost supported city revenue*	--	--	--	--	$1.9	$4.0	$6.1	$6.2	$6.3	$6.5	$6.6	$6.7	$6.8	$6.8	**$58**
*Lost TOT**	--	--	--	--	*$1.7*	*$3.4*	*$5.2*	*$5.4*	*$5.5*	*$5.6*	*$5.7*	*$5.8*	*$5.9*	*$5.9*	***$50***
*Lost sales tax**	--	--	--	--	*$0.3*	*$0.6*	*$0.9*	*$0.9*	*$0.9*	*$0.9*	*$0.9*	*$0.9*	*$0.9*	*$0.9*	***$8***
Lost jobs	--	--	--	--	480	973	1,479	1,496	1,513	1,530	1,546	1,560	1,568	1,571	**1,533****
Lost wages	--	--	--	--	$18	$37	$56	$57	$58	$59	$60	$60	$61	$61	**$528**

Sources: MLT; Tourism Economics; Dean Runyan Associates; City of Mammoth Lakes
*Fiscal years
**annual average of jobs lost

Impact of TBID Funding on Mammoth Lakes' Economy

The recovery

Mammoth Lakes can build on recent gains with the TBID in place.

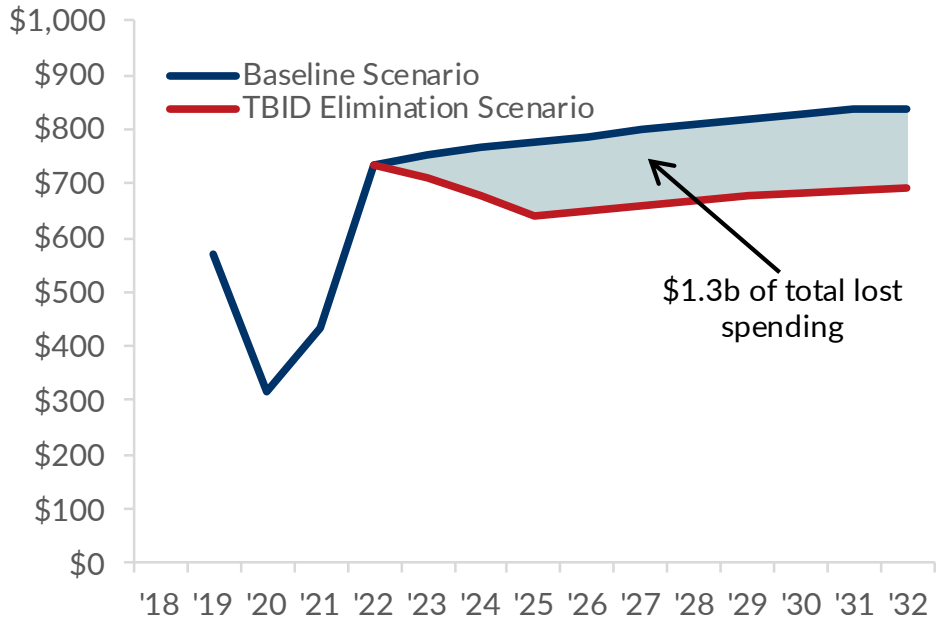
In Feb 2022, TOT collections in Mammoth Lakes were 41% over their pre-pandemic level – and that was not an anomaly as other recent months have posted similar gains. This lodging sector performance compares very favorably with California, which remains well below its pre-pandemic room revenue figures, and the US, which has just edged over its pre-pandemic numbers.

Rural destinations with options to avoid crowds have bounced back quickly and many are experiencing record numbers nationwide. The question remains: can they keep these gains? Or will they fall back as travelers return to cities in greater numbers?

We believe continued strong funding for MLT, including the renewal of the TBID, will be a key driver in maintaining these recent gains and building upon them in the future. Eliminating the TBID invites the risk of falling back closer to the national level of recovery, and substantial losses over the next decade.

Mammoth Lakes' visitor economy, two scenarios

Dollar figures in millions



Sources: Dean Runyan Associates; Tourism Economics

Appendix 1: The Impact of TIDs

The Impact of TIDs

National study of TID benefits

The following pages review a collaborative research project on the impact of TIDs performed by Tourism Economics.

The study finds that tourism improvement districts (TIDs – a very similar concept to TBIDs) provide a competitive advantage for destinations. By examining TID impacts on room demand, revenue, and visitor spending, this white paper explores that ground-breaking research and explains how TIDs enhance economic impacts in destinations.

The Impact of TIDs

Destination sample

The analysis covers 100 cities, including 29 TID destinations and 71 non-TID destinations.

Cities included in Tourism Economics' TID impact analysis

	TID sample		
	City	State	Year established
1	Mobile	AL	2020
2	Sacramento	CA	2019
3	Los Angeles	CA	2011
4	Anaheim	CA	2010
5	Napa	CA	2010
6	Palm Springs	CA	2008
7	San Francisco	CA	2008
8	San Diego	CA	2007
9	Monterey	CA	2006
10	San Jose	CA	2006
11	Denver	CO	2017
12	Tampa	FL	2020
13	Wichita	KS	2014
14	New Orleans	LA	2014
15	Baltimore	MD	2019
16	Billings	MT	2007
17	Newark	NJ	2013
18	Tulsa	OK	2019
19	Portland	OR	2012
20	Philadelphia	PA	2017
21	Newport	RI	2017
22	Sioux Falls	SD	2011
23	Memphis	TN	2015
24	San Antonio	TX	2018
25	Fort Worth	TX	2017
26	Arlington	TX	2016
27	Dallas	TX	2012
28	Seattle	WA	2012
29	Spokane	WA	2003

	Non-TID sample			
	City	State	City	State
1	Anchorage	AK	Charlotte	NC
2	Birmingham	AL	Asheville	NC
3	Huntsville	AL	Greensboro	NC
4	Little Rock	AR	Raleigh	NC
5	Tucson	AZ	Fargo	ND
6	Mesa	AZ	Omaha	NE
7	Colorado Springs	CO	Atlantic City	NJ
8	Aspen	CO	Albuquerque	NM
9	Hartford	CT	Las Vegas	NV
10	New Haven	CT	Syracuse	NY
11	Washington	DC	Albany	NY
12	Jacksonville	FL	Buffalo	NY
13	Miami	FL	New York	NY
14	Orlando	FL	Lake George	NY
15	Pensacola	FL	Cincinnati	OH
16	Atlanta	GA	Cleveland	OH
17	Savannah	GA	Columbus	OH
18	Honolulu	HI	Oklahoma City	OK
19	Des Moines	IA	Gettysburg	PA
20	Boise	ID	Pittsburgh	PA
21	Chicago	IL	Harrisburg	PA
22	Fort Wayne	IN	Providence	RI
23	Indianapolis	IN	Charleston	SC
24	Louisville	KY	Hilton Head Island	SC
25	Lexington	KY	Myrtle Beach	SC
26	Baton Rouge	LA	Chattanooga	TN
27	Boston	MA	Nashville	TN
28	Portland_ME	ME	Austin	TX
29	Detroit	MI	Salt Lake City	UT
30	Grand Rapids	MI	Richmond	VA
31	Minneapolis	MN	Virginia Beach	VA
32	Saint Paul	MN	Tacoma	WA
33	St. Louis	MO	Madison	WI
34	Kansas City	MO	Milwaukee	WI
35	Jackson	MS	Charleston_WV	WV
			Jackson_WY	WY

The Impact of TIDs

Room demand regression model

Our approach to estimate the effect of TID on room demand included:

1. 100 US destinations (counties); 29 TID destinations and 71 non-TID destinations
2. Oxford Economics databank was utilized for relevant macroeconomic indicators, namely, GDP and employment (at county level)
3. The final panel dataset consisted of 100 cross-sections and 30 time periods (1990-2019), totaling 3,000 observations

$$\log(Room\ demand) = b_1 + b_2 \times \log(Arts\&Rec\ GDP)$$
$$+b_3 \times \log(Total\ GDP) + b_4 \times TID_{dummy} + error$$

Where $TID_{dummy} = 1$ for a TID city, and 0 otherwise.

- The model sought to test whether a positive and significant relationship existed between the dependent variable, $Room\ demand$, and the independent variable TID_{dummy} ; a positive b_4 coefficient with a small p-value.
- The other two independent variables, Arts & Rec GDP and $Total\ GDP$, were employed as control variables to control for a destination's size and its relative importance as a tourist destination.
- Below are the regression results indicating a positive and highly significant b_4 coefficient.
- The results suggest that when controlled for size and importance of a destination as a tourist destination, across our sample of 100 cities, there was an average 2.12% difference in room demand between years in which a destination had an active TID and years without a TID. Results are statistically significant with a 99% confidence level.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7.051367	0.125775	56.06344	0.0000
LOG(GDP71LCC)	0.135999	0.008530	15.94374	0.0000
LOG(GDPTOTLCC)	0.671031	0.014663	45.76392	0.0000
DUMMY2_TID	0.021258	0.005906	3.599285	0.0003

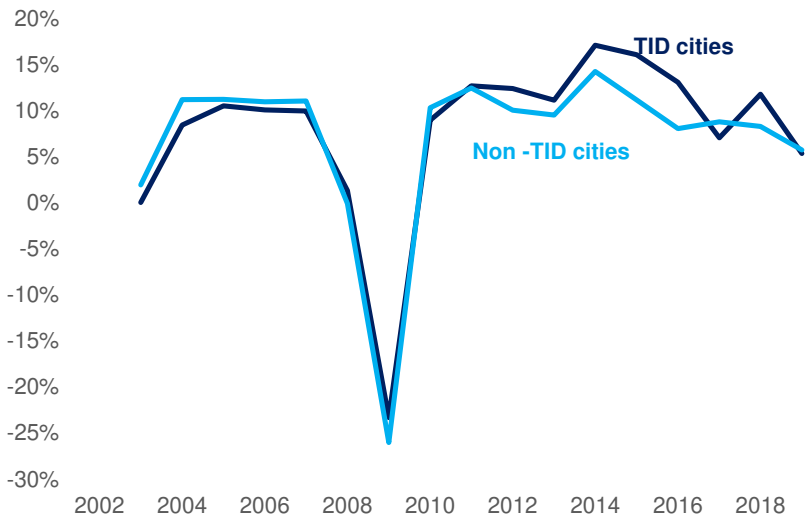
The Impact of TIDs

High-level view

Visually, we can observe that TID destinations outperformed non-TID markets in the latest upcycle.

Total hotel room revenue

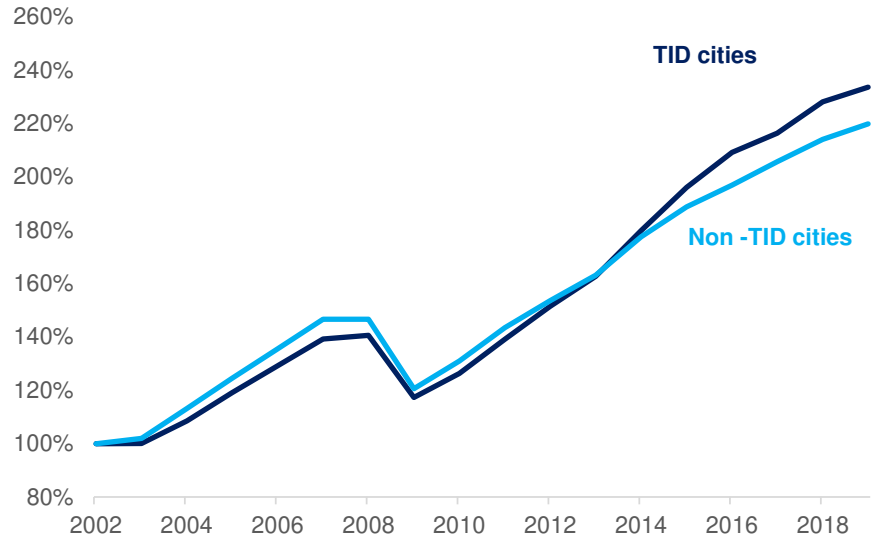
TID vs. non-TID cities growth



Source: STR, Civitas, Tourism Economics

Total hotel room revenue

TID vs. non-TID cities (2002=100)



Source: STR, Civitas, Tourism Economics

The Impact of TIDs

TID growth premium: demand

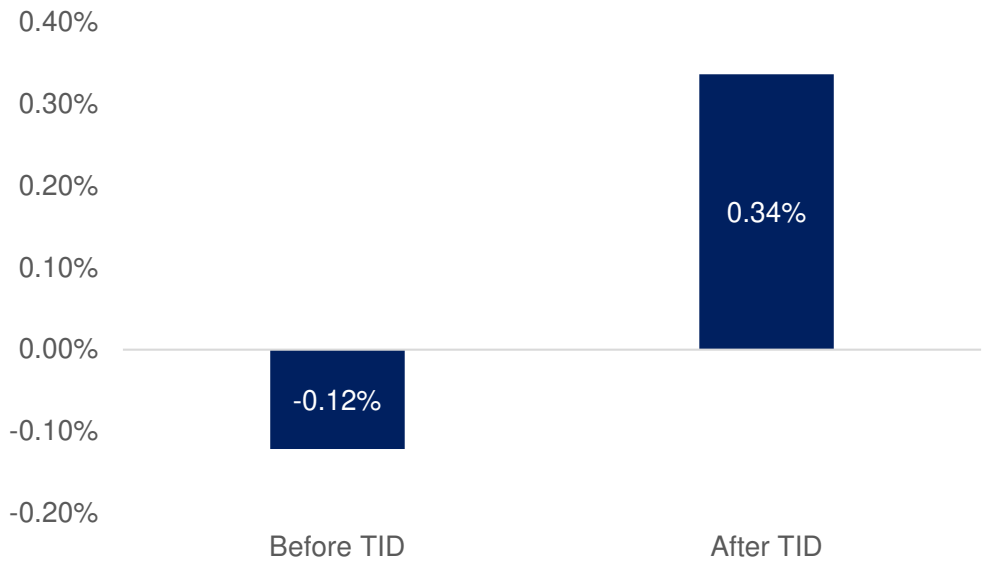
On average, a destination gains 0.5% in demand growth per year after a TID is put in place.

The demand premium is calculated as the difference between an average 3-year growth in TID cities and non-TID cities prior to the TID ("Before TID") and post the TID ("After TID").

- Before authorizing a TID, growth in cities that eventually had a TID was 12 basis points slower compared to growth in TID cities.
- After authorizing a TID, growth in TID cities was 34 basis points faster compared to non-TID cities.
- Swing of 0.5% in room demand.

Room demand growth premium*

2003-2019



"Premium" is measured as the difference in growth rates between TID and non-TID destinations
Source: STR, Tourism Economics

The Impact of TIDs

TID growth premium: revenue

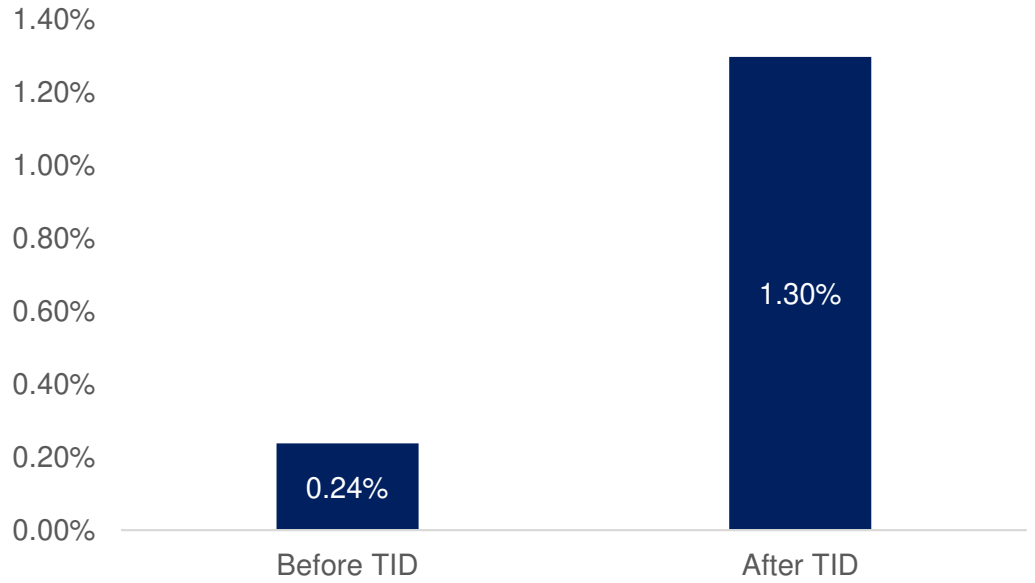
On average, a destination gains 1.1% in revenue growth per year after a TID is put in place.

The revenue premium is calculated as the difference between an average 3-year growth in TID cities and non-TID cities prior to the TID ("Before TID") and post the TID ("After TID").

- Before authorizing a TID, growth in TID cities was 24 basis points faster compared to growth in non-TID cities
- After authorizing a TID, growth in TID cities was 130 basis points faster compared to non-TID cities
- Gain of 1.1% in room revenue.

Room revenue growth premium*

2003-2019



"Premium" is measured as the difference in growth rates between TID and non-TID destinations
Source: STR, Tourism Economics

The Impact of TIDs

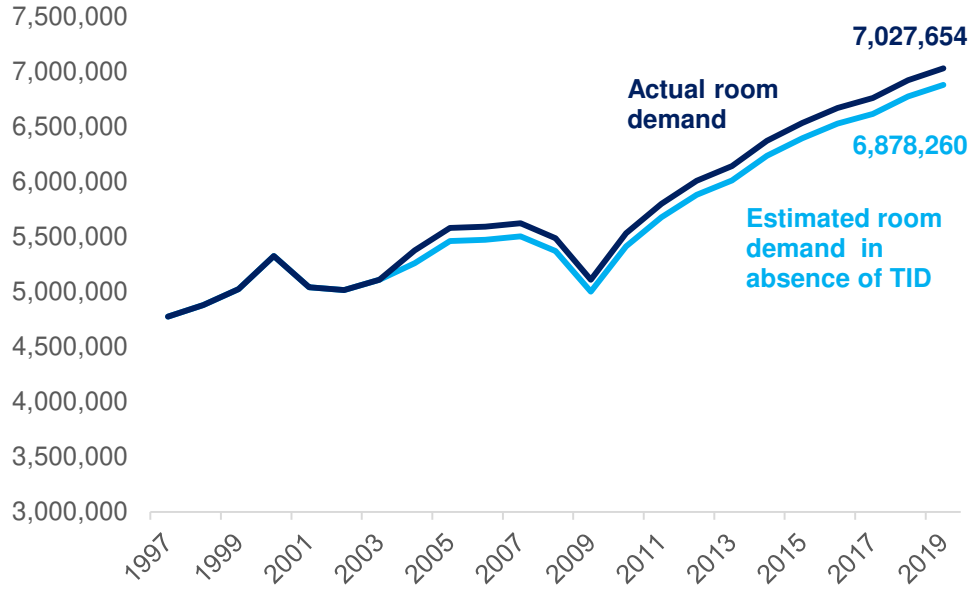
TID room demand lift

On average, our modeling indicates that TIDs produce a 2.1% lift in hotel room demand.

The 29 TID destinations in our model grew to generate 7,027,654 rooms in 2019. Without the boost generated by the TIDs, these destinations would have only generated 6,878,260 rooms.

Average annual hotel room demand

TID cities



Sources: STR, Civitas, Tourism Economics

The Impact of TIDs

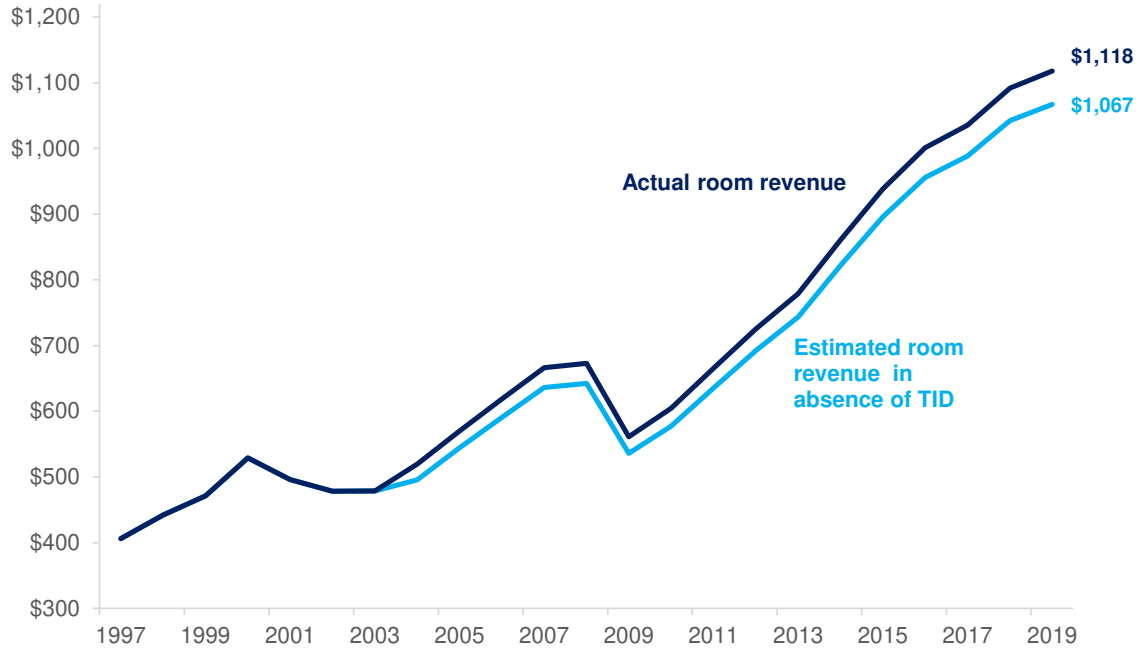
TID room demand lift

On average, our modeling indicates that TIDs produce a 4.5% lift in hotel room revenue.

The 29 TID destinations in our model grew to generate $1.12 billion in room revenue in 2019. Without the boost generated by the TIDs, these destinations would have only generated $1.07 billion in room revenue.

Average annual hotel room demand

TID cities (millions)



Sources: STR, Civitas, Tourism Economics

The Impact of Tourism Improvement Districts

Economic benefits of TIDs

The impacts of TIDs go beyond just the hotel and tourism sector.

Tourism promotion funding provided by TIDs results in more visitors and visitor spending, and this spending represents a new injection to the local economy with many downstream benefits . In total, benefits are felt on three levels.

- Direct Impacts: Visitors create direct economic value within a discreet group of sectors (e.g., recreation, transportation). This supports a relative proportion of jobs, wages, taxes, and GDP within each sector.
- Indirect Impacts: Each directly affected sector also purchases goods and services as inputs (e.g., food wholesalers, utilities) into production. These impacts are called indirect impacts.
- Induced Impacts: Lastly, the induced impact is generated when employees whose wages are generated whether directly or indirectly by visitors, spend those wages in the local economy.



Appendix 2: The ROI of Destination Marketing

The ROI of Destination Marketing

Many state and local CVBs and DMOs conduct periodic assessments of marketing effectiveness. There are several goals of these studies, including understanding how specific marketing campaigns are perceived by households, how effective the campaigns are in having an impact on households' intent to travel to a given destination, and which target markets are showing differing level of responsiveness to marketing. Frequently these studies include a specific analysis of the ROI of marketing spending in the form of a quantitative assessment of the level of incremental visitor spending and tax revenues that are attributable to destination marketing.

These studies use a variety of methods and are measuring the impact of a range of different campaigns across different situations. For example, a specific study may look at incremental visitors attracted by a state-level marketing campaign conducted by a state that attracts travelers from a range of national markets, while another study may focus on the results of a more targeted regional campaign carried out by a city-level CVB. While the results of a specific study pertain most directly to the situation that was analyzed and the corresponding assumptions, it is appropriate to consider broader inferences from the research. We analyzed recent studies that included an estimate of the incremental visitor spending attributable to advertising campaign spending.

For example, in a fairly typical approach, a study would:

- Use a survey to analyze the effect of a specific advertising campaign on households' travel to a given destination, such as by analyzing the impact on actual travel among those that had observed the advertising or by analyzing the impact on households' intentions to travel;
- Project that effect to the broader set of households in the marketing area to estimate the number of incremental visits attributable to the campaign;
- Apply typical levels of spending per visitor to estimate incremental visitor spending; and,
- Compare incremental visitor spending to the level of advertising spending to estimate the ROI.

Tourism Economics summarized the estimates of incremental visitor spending per dollar of advertising campaign spending from these studies in the table on the following page

The ROI of Destination Marketing

Estimates of incremental visitor spending per dollar of advertising campaign spending from the set of studies we analyzed is summarized in the adjacent table, supporting the following observations:

Overall, we observe that recent marketing campaigns by destination marketing organizations at the metro/regional level have generated approximately $53 of incremental visitor spending per dollar of advertising spending.

These ROI estimates relate directly to advertising spending. It is also appropriate to consider a visitor spending ROI relative to total CVB operating costs, or relative to public funding. As an example of the former approach, Meet Minneapolis reports the ratio of visitor spending associated with events tracked in its group sales management system to total CVB operating costs has averaged $33 in recent years. This excludes almost all leisure visitor spending.

As an example of an ROI based on public funding, the Florida state government recently analyzed the return on investment for public funding of Visit Florida. The analysis attributed Visit Florida's public funding (excluding, for example, significant private funding for cooperative advertising and promotions) to generating $11.2 billion of visitor spending during the three-year-period through FY 2013, representing a visitor spending ROI of $97, and a state tax revenue ROI of $3.2 ($3.20 of state tax revenue generated by each $1 of state funding).

Marketing ROI matrix

Region	Timing	Visitor spending per ad dollar
States		
California	Average 2009 to 2013	$326
Arizona	Average 2007, '11, '12, '1[illegible]	$221
Georgia	Average 2011 and 2012	$211
Colorado	2012	$200
Florida	2011	$177
Maryland	2012	$160
Wyoming	Average 2012, '13, '14	$156
Kentucky	2014	$151
Missouri	2013	$131
North Dakota	Average 2010, '12, '14	$101
Utah	Average 2010, '11, '13	$83
New Mexico	2013 to 2015	$72
Virginia	2006	$71
Michigan	Average 2006 to 2014	$69
Metros and regions		
Philadelphia, PA	2009/10	$100
Kansas City, MO	2013	$65
Washington, DC	2013	$27
San Diego, CA	2013	$19
Branson, MO	2012	$79
Springfield, MO	2011	$61
Finger Lakes Wine Country, NY	2012	$44
Syracuse, NY	2008	$12
Average of metros/regions		$51
Median of metros/regions		$53

Sources: Local studies compiled by Tourism Economics

About Tourism Economics

Tourism Economics is an Oxford Economics company with a singular objective: combine an understanding of the travel sector with proven economic tools to answer the most important questions facing our clients. More than 500 companies, associations, and destination work with Tourism Economics every year as a research partner. We bring decades of experience to every engagement to help our clients make better marketing, investment, and policy decisions. Our team of highly-specialized economists deliver:

- Global travel data-sets with the broadest set of country, city, and state coverage available
- Travel forecasts that are directly linked to the economic and demographic outlook for origins and destinations
- Economic impact analysis that highlights the value of visitors, events, developments, and industry segments
- Policy analysis that informs critical funding, taxation, and travel facilitation decisions
- Market assessments that define market allocation and investment decisions

Tourism Economics operates out of regional headquarters in Philadelphia and Oxford, with offices in Belfast, Dubai, Frankfurt, and Ontario.

Oxford Economics is one of the world's foremost independent global advisory firms, providing reports, forecasts and analytical tools on 200 countries, 100 industrial sectors and over 3,000 cities. Our best-of-class global economic and industry models and analytical tools give us an unparalleled ability to forecast external market trends and assess their economic, social and business impact. Headquartered in Oxford, England, with regional centers in London, New York, and Singapore, Oxford Economics has offices across the globe in Belfast, Chicago, Dubai, Miami, Milan, Paris, Philadelphia, San Francisco, and Washington DC, we employ over 400 full-time staff, including 300 professional economists, industry experts and business editors—one of the largest teams of macroeconomists and thought leadership specialists.

For more information:
info@tourismeconomics.com

Dawn L. Vereuck

PO Box 407
Mammoth Lakes, CA 93546
(760) 937-1250
dawn@dawniv.com

To Mammoth Lakes Town Council

RE: TBID Renewal

The business community in Mammoth Lakes has changed over the last 5 – 10 years. While there is no doubt our economy is tourist based, I question what the business demographics currently are? How many businesses interface with the visitor compared to those of us who have businesses that have no relation to tourists? I believe this to be an important factor in renewing TBID as many see no direct benefit from this tax.

"TBID Funds must be spent on services and improvements that provide a specific benefit only to those who pay".

Let's be clear, the TBID partners are collecting and remitting TBID. I, along with every community member and second homeowner pay TBID, therefore the benefit should reach each and every person who lives and works in Mammoth. This language is bothersome and quite frankly inaccurate. And since the community at large has no say in this imposed tax, I believe more people would be supportive if in fact they saw a direct benefit.

I watched MLT's board meeting on May 5 and attended the following joint workshop with Town Council. I found John Urdi's comments rather disingenuous when discussing the use of TBID monies on infrastructure. He repeatedly stated that this was the first he was hearing that people wanted TBID monies to go back into the community. I know for a fact this is not a true statement. Council member Rice listed all the projects that in fact could be funded by TBID. I fully understand that it is not the purview of MLT to build infrastructure and I believe the majority understand this, however, the community may be a bit more receptive to this tax if there was a direct benefit to all.

My big take away from that discussion was the Town has seemingly not asked MLT for funding in the last 10 years. I sincerely hope that the Town will compile a list of improvements along with a budget and request specific funds from TBID.

If Town Council votes to renew TBID, I believe it is imperative that measure A funding go solely to housing and transportation. In reviewing MLT's budget, I see no evidence they need the additional funding from Measure A.

It's my understanding that MLT and/or Mammoth Mountain conduct guest surveys. I question whether there is a way to capture guests as they leave? I have a difficult time believing the guest experience is highly rated when there is little to no parking, the buses are frequently full, dining out is nearly impossible and we all know what the lines at the supermarkets are like. Our businesses are understaffed and front-line workers are overworked. As a result, there is poor customer service which in turn lead to poor behavior from the guest.

We don't need to increase visitation we need to invest in housing & transportation. We need parking solutions, public restrooms, public showers, etc. We need to put our community first. If we have a strong, viable, happy community it will directly benefit guest experience.

I understand MLT's argument regarding 10 year renewal vs 5 year, however I believe it's imperative council chose the 5 year renewal. With the looming economic uncertainty travel is one of the first luxuries people opt out of. Therefore, if we were to suffer a recession, we, the community, would solely carry the burden of paying TBID.

Kind Regards,

Dawn L. Vereuck

Dawn L. Vereuck

Cc: The Sheet

Jamie Gray

From: Matthew Lehman <Matthew@homesmammoth.com>
Sent: Wednesday, April 19, 2023 3:41 PM
To: Sarah Rea
Cc: Jamie Gray
Subject: RE: TBID Renewal

[EXTERNAL EMAIL]

I will cc her on this email. I'm also going to be sending an email out to our business community and the community as a whole.

Matthew T. Lehman
Matthew@HomesMammoth.com
Mammoth Market Report as of April 2023



From: Sarah Rea <srea@townofmammothlakes.ca.gov>
Sent: Wednesday, April 19, 2023 3:26 PM
To: Matthew Lehman <Matthew@homesmammoth.com>
Subject: Re: TBID Renewal

Thanks so much Matthew for your email! Did you send this to Jamie for public comment as well?
Disclaimer: Public documents and records are available to the public as provided under the California Public Records Act (Government Code Section 6250-6270). This e-mail may be considered subject to the Public Records Act and may be disclosed to a third-party requester.

From: Matthew Lehman <Matthew@homesmammoth.com>
Sent: Monday, April 17, 2023 12:10 PM
Subject: TBID Renewal

[EXTERNAL EMAIL]

Dear Mammoth Lakes Council Members,

Because I was out of the country during the most recent TBID workshop, I was unable to attend and give my input as it relates to the TBID and its potential renewal.

The purpose of todays email is to applaud those of you that demonstrated leadership in reconsidering other avenues of use of TBID funds. While I think we are all in agreement that marketing remains an important component in our resort community, I think the level of funding has gotten way out of control.

This year's winter has demonstrated that when it snows in Mammoth, visitors will show up… with our without marketing. What this winter has also proven is the need for funding other areas of our community, such as road and

housing. Funding for roads and housing can easily be found and bonded (if needed) in the Measure A funding currently going to MLT.

I hope and encourage you to continue a leadership position and pull all Measure A funding from MLT and apply it where it is desperately needed.

Respectfully,

Matthew T. Lehman
Matthew@HomesMammoth.com
Mammoth Market Report as of March 2023



Jamie Gray

From: Jim Tyberg <jrtyberg@gmail.com>
Sent: Friday, April 21, 2023 11:20 AM
To: Sarah Rea; Chris Bubser; Amanda Rice; Jamie Gray
Subject: Please vote "No" on Measure A

Some people who received this message don't often get email from jrtyberg@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

Dear Sarah, Chris, Amanda, and James,

As owners of one condo in Mammoth Lakes where we occasionally rent out our condo to friends at a reduced rate, we OPPOSE Measure A. The tax is already too high and shouldn't apply to folks like us that are not in this to "run a business" and if it were a business, we run it in deficit all the time and your tax is onerous.

Please consider our wishes.

Thank you,

--
Jim Tyberg
1191 Morada Place
Altadena, CA 91001
626 422-1622

Jamie Gray

From: Andrea <drandrea888@gmail.com>
Sent: Friday, April 21, 2023 2:41 PM
To: Sarah Rea; Chris Bubser; Amanda Rice; Jamie Gray
Subject: My Vote

Some people who received this message don't often get email from drandrea888@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

Dear Councilmembers and Town Clerk:

As a property owner in Mammoth Lakes (2289 Sierra Nevada), I would like to express my concerns and votes on the following:

- **Vote NO** on Extending the TBID beyond 2 Years.
- **Vote NO** on providing any additional funds from Measure A to Mammoth Lake Tourism (MLT), no double dipping.
- **Vote YES** to allocate a portion of TBID funds toward infrastructure.
-
    - **Housing:** Our local business' struggle to provide quality guest experiences due to the lack of employees, stemming from a housing shortage.
    - **Transit:** Our roads in Mammoth have fallen into decay and are going to need substantial attention in the coming months and years. Adequate town-wide parking has been neglected; much needed parking/transit facilities need to be a priority in our "feet first community".

Thank you for your attention and time
Andrea Bradshaw
310-460-9932

Jamie Gray

From: Angela Bradshaw <pineviewloft@yahoo.com>
Sent: Friday, April 21, 2023 1:07 PM
To: Sarah Rea; Chris Bubser; Amanda Rice; Jamie Gray
Subject: funding re Measure A and TBID

You don't often get email from pineviewloft@yahoo.com. Learn why this is important

[EXTERNAL EMAIL]

Dear Councilmembers and Town Clerk:

As a property owner in Mammoth Lakes (2289 Sierra Nevada), I would like to express my concerns and votes on the following:

- **Vote NO** on Extending the TBID beyond 2 Years.
- **Vote NO** on providing any additional funds from Measure A to Mammoth Lake Tourism (MLT), no double dipping.
- **Vote YES** to allocate a portion of TBID funds toward infrastructure.
-
    - **Housing:** Our local business' struggle to provide quality guest experiences due to the lack of employees, stemming from a housing shortage.

    - **Transit:** Our roads in Mammoth have fallen into decay and are going to need substantial attention in the coming months and years. Adequate town-wide parking has been neglected; much needed parking/transit facilities need to be a priority in our "feet first community".

Thank you for your attention and time
Angela Bradshaw
Tel: 323-919-9326

Jamie Gray

From: Robert Yoder <ryoder@truckeeinfo.com>
Sent: Friday, April 21, 2023 2:37 PM
To: Jamie Gray
Subject: Council vote on TBID

You don't often get email from ryoder@truckeeinfo.com. Learn why this is important

[EXTERNAL EMAIL]

Hi

I am the owner of #409 826 Lakeview Blvd, Mammoth Lakes Ca 93546

I rent my property when I am not here and appreciate all of the Town Amenities, air support and marketing. Please vote as follows on TBID

- **Vote NO** on Extending the TBID beyond 2 Years. TOT and TBID funds are far in excess of budgeted and forecast revenue.
- **Vote NO** on providing any additional funds from Measure A to Mammoth Lake Tourism (MLT), no double dipping. We have plenty of marketing and the funds can be better spent elsewhere
- **Vote YES** to allocate a portion of TBID funds toward infrastructure.

Thank you for your consideration.

Bob Yoder
530-320-9227

Sent from my iPad

Jamie Gray

From: Joe Castaldo <Joecastaldo@verizon.net>
Sent: Friday, April 21, 2023 12:10 PM
To: Sarah Rea; Chris Bubser; Amanda Rice; Jamie Gray
Subject: TBID and Measure A

You don't often get email from joecastaldo@verizon.net. Learn why this is important

[EXTERNAL EMAIL]

To: **council members; Sarah Rea, Chris Bubser, Amanda Rice & Jamie Gray** (Town Clerk) pls get this e-mail to all council members:

Please Vote:

- **Vote NO** on Extending the TBID beyond 2 Years.
- **Vote NO** on providing any additional funds from Measure A to Mammoth Lake Tourism (MLT), no double dipping.
- **Vote YES** to allocate a portion of TBID funds toward infrastructure.

Thank you, Joe Castaldo, Lodges 1163 Pyramid Peak Dr.

Jamie Gray

From: fluidix@aol.com
Sent: Friday, April 21, 2023 12:45 PM
To: Sarah Rea

You don't often get email from fluidix@aol.com. Learn why this is important

[EXTERNAL EMAIL]

Please vote NO on any Measure or furtherance of TBID that brings more people here. My business and I think many businesses and other people who just live here find the more people that come, the less pleasurable experience it is for everyone until we finally reach the point where the word is don't go to Mammoth it's too crowded.

Thanks, Kent Rianda
Fluidix, Inc.
DBA The Trout Fly and Troutfitter
Mammoth Lakes, CA
Office (760) 935-4242
Cell (760) 914-1466

Jamie Gray

From: Melissa Swan <melissas1@verizon.net>
Sent: Friday, April 21, 2023 11:46 AM
To: Sarah Rea; Chris Bubser; Amanda Rice; Jamie Gray
Subject: Re: budget priorities

You don't often get email from melissas1@verizon.net. Learn why this is important

[EXTERNAL EMAIL]

Good morning town council members. I just received this email, and I completely agree with the suggestion of reducing MLT funding and diverting the funds to where they are really needed: housing and infrastructure repair. Every local I know of agrees that we don't need more tourism because the town can barely handle the present level of tourism. Also, there would be no change in tourism if MLT were defunded completely for a few years, no one would notice the difference.

Please stop funding MLT at such a crazy, high, and unnecessary level and start applying the funds to where they are needed: housing and infrastructure repair.

Also, I tried to find the email addresses of John Wentworth and Bill Sauser on your web page but clicking on the links only brings up Microsoft Outlook, which I don't use. So these addresses are unavailable for many of us. Please change this.

On Friday, April 21, 2023 at 10:54:22 AM PDT, Mammoth Information <mammothinformation@gmail.com> wrote:



Say “NO” to Measure “A” Funds going to Mammoth Lake Tourism (MLT)

Write your Councilmembers today using the emails below and ask them to:

- **Vote NO** on Extending the TBID beyond 2 Years.
- **Vote NO** on providing any additional funds from Measure A to Mammoth Lake Tourism (MLT), no double dipping.
- **Vote YES** to allocate a portion of TBID funds toward infrastructure.

Since its Inception, Mammoth Lakes Tourism (MLT) has enjoyed the benefits of

marketing dollars from Measure A Funds. There are only three areas where Measure A funds can be used:

- **Marketing:** Today, Measure A funding going to MLT equates to approximately $2,000,000. This is on top of approximately $7,000,000 going to MLT from the Tourism Business Incentive District (TBID). That's roughly $9,000,000. We all want marketing, but how much is too much?

- **Housing:** Our local business' struggle to provide quality guest experiences due to the lack of employees, stemming from a housing shortage.

- **Transit:** Our roads in Mammoth have fallen into decay and are going to need substantial attention in the coming months and years. Adequate town-wide parking has been neglected; much needed parking/transit facilities need to be a priority in our "feet first community".



Marketing and Taxpayer Air Guarantees by Comparison:

- **Steamboat:** $2,966,620, $300,000 taxpayer funds toward airport
- **Aspen:** $3,995,000, reduced from $4,637,177
- **Telluride:** $781,338 Economic Support, $1,932,387 Air Guarantee
- **Breckenridge:** $4,835,755

Contact your Councilmembers today:

Sarah Rea:
srea@townofmammothlakes.ca.gov

Chris Bubser:
cbubser@townofmammothlakes.ca.gov

Amanda Rice:
arice@townofmammothlakes.ca.gov

Jamie Gray (Town Clerk) to get letter to all councilmembers: **jgray@townofmammothlakes.ca.gov**

Sent to: melissas1@verizon.net

Unsubscribe

Matthew Lehman Real Estate , 200 Sierra Park Rd. #1 , Mammoth Lakes , CA 93546, United States

Jamie Gray

From: Ed Schuyler <edandfox1@yahoo.com>
Sent: Monday, April 24, 2023 10:13 PM
To: Jamie Gray
Subject: Vote no on A

[You don't often get email from edandfox1@yahoo.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

[EXTERNAL EMAIL]

Hello, my name is Ed Schuyler I am the owner of Schuyler, Inc., and Graphic Conclusion. In business for over 52 years in Mammoth Lakes The town has no amenities and no restaurants and we all know that this town is well over crowded enough both winter and summer without T Bid help as our business has decreased thru the years!
Thank you, Ed Schuyler Schuyler Inc. 760-937-0784

Sent from my iPhone

Clerk

From: Barbara Taylor <californiacoverts@yahoo.com>
Sent: Tuesday, April 25, 2023 10:07 AM
To: Clerk
Subject: Town funds

[You don't often get email from californiacoverts@yahoo.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

[EXTERNAL EMAIL]

I am NOT in favor of Measure A funds going into marketing. We need affordable housing and infrastructure.

Barbara Taylor

Alisa Mokler Harper
The Warming Hut Restaurant
PO Box 8433
Mammoth Lakes, CA 93546
C: (970) 581-8856
amokler@hotmail.com

April 25, 2023

To: Town Council

Re: TBID Renewal

Dear members of the TOML Council,

I write today, as a business owner and submitter of TBID, to voice support for renewal of the Tourism Business Improvement District assessment.

As what I believe to be a direct product of TBID and Mammoth Lakes Tourism's efforts, we have seen overall visitation but particularly shoulder season and weekday visitation grow by leaps and bounds over the past decade—we used to lay off multiple employees during the shoulder, we now retain a full staff. The fall of 2022 was one like we have never seen before—I can't count how many times we heard the words, "We've never been here this time of year before—we had no idea what we were missing."

The MLT staff has done a fantastic job of increasing visitorship and this is good on two accounts—business thrives, putting money directly in the pockets of our residents (and creating a thriving economy for non-tourist-facing businesses) and the Town of Mammoth Lakes receives more revenue in Transient Occupancy Tax—a bigger town budget benefits all residents.

However. With growth comes growing pains, and the residents of this town are feeling those growing pains as the town's infrastructure has not progressed quickly enough to provide for increased visitorship. This town is in dire need of parking, restrooms, more sidewalks, beautification, and recreation facilities. We can increase visitorship all we want, but if the amenities don't meet a visitor's needs, they likely won't return.

The Town of Mammoth Lakes needs to attentively move towards infrastructure improvements. There has been much talk about a portion of TBID funds going towards these improvements but in my opinion this funding should come from the Town's TOT budget. The annual six million dollars in TBID funds is nowhere near enough to fund the projects this town needs in addition to funding our marketing. With more than 26 million dollars raised by TOT in 2021-2022 alone (and annual totals that continue to trend up) plus millions of dollars in TOT budget surplus, this is where our community should be looking for these funds.

It is my great hope that the Town of Mammoth Lakes and Mammoth Lakes Tourism form a healthier relationship and work together to better this amazing place we call home. Communication, education, and understanding are vital for building a better community in which our residents and visitors alike will thrive.

Thank you for your time,

Alisa Mokler Harper

Dear Town Council,

Thank you for your time here tonight. Your commitment to our town, to the well-being of our residents, and your interest and work to maintain our local economy are greatly appreciated.

I have owned and operated a business in Mammoth Lakes for 14 years. I am fortunate enough to have called this place home for over 40 years.

When the TBID was first established, I was not in favor of the assessment. I have since become aware of the benefits that the TBID provides for our town, and I work towards positive, educated conversations about how we can use the increased visitation dollars to elevate the Town of Mammoth Lakes. Yes, I realize the impact of this increase and how it affects our environment. The increase in traffic on the road and the trails is a concern for many locals, myself included. This is understandable. Population is on the rise on this planet, and outdoor recreation is more accessible than any other time on Earth. It is incredibly important to recognize the role of using marketing dollars as a means of educating our visitors. MLT has made great strides towards increasing awareness and education amongst our tourists and our locals.

After the established TBID assessment, it didn't take long for me to realize how incredibly valuable it is for our business community to have a marketing source reaching out to bring people to town during the off season. Two years after the TBID was established, when I was generally laying people off for the season, I found myself keeping employees through what used to be the slow spring season. I was suddenly looking to hire more people than previous years. I watched as business rapidly grew more than it had in the first 4 years that I was in business prior to the establishment of the TBID. I was able to see this as a direct correlation to the work that MLT had begun. I still see the numbers increasing during the times that used to be the shoulder seasons and I am grateful for this growth; it has allowed me to keep employees and create sustainable year-round jobs.

For the last year I have been having conversations with regards to renewing a 5 year TBID term or extending it to 10 years. I am highly in favor of the 10 year TBID. The process of renewing the TBID is long and it is expensive. It takes over a year to go through the renewal process, this means that out of a 5 year term, the process steals valuable time and money from the 5th year of the term. Limiting the renewal of the TBID to 5 years is not efficient. Good growth takes time, and we have seen good growth over the last 10 years, so why try to stunt that growth by limiting the TBID to a 5 year term. As a local business owner, I would like to know that our main marketing source is supported and sustainable for many years to come.

It concerns me that there is not consistent messaging from Town Council with regards to the benefit the TBID has on the town as a whole. TOT is a huge source of funding for TOML and the TOT comes exclusively from visitation dollars. Not all people see how tourism has a benefit for them personally, but overall, as a whole, it truly is how this town has managed to survive for decades. The only time this area was viable solely on its residents was when it was inhabited by the indigenous people who cared for the area. Then there were the miners, they didn't need tourists either. Next this area became a summer fishing spot and embarked upon its long journey as a tourist destination, relying on visitors to come and enjoy the area as a means of economic growth. Now as a year-round resort, visitation from tourism is what drives the economy and provides a healthy income for the Town of Mammoth Lakes.

It concerns me that many people in town believe that it is MLT's job to fund public works projects. MLT staff and its board are not contractors, they cannot build infrastructure or conduct these projects. However, the money that is brought in via the TOT can be used for these projects. TOT is driven by visitation. With this funding it is then up to the Council and the town staff to decide the best way to use the money to elevate the experience of our residents and our visitors.

As a business owner on Main Street I would like to suggest the use of these funds to construct a central localized bathroom and trash station on Main Street for our visitors and residents. Also, it has been years since the sidewalks on Main Street were put in. Our residents and our visitors are all waiting for this project to be finalized beyond layers of asphalt, dirt patches and concrete. We have an opportunity to make our Main Street a space to be proud of. I would like to suggest adding curb appeal in the form of art, and native plants.

Moving forward, I hope that more energy is put towards conscious conversations about how to manage and educate the people coming to town. I hope that there is a stronger relationship between Council and MLT and that you look towards MLT as a partner in the economic livelihood of Mammoth Lakes. I hope to see Town Council strengthen the bond with MLT to work towards the potential this town has to be a leader in sustainable tourism.

Thank you for all you do!

Andrea Walker

Stellar Brew, Owner

Chair for The Board of Directors of the Mammoth Lakes Chamber of Commerce

Jamie Gray

From: Michael Ledesma <ledesmaboyd@aol.com>
Sent: Wednesday, April 26, 2023 3:30 PM
To: Jamie Gray
Subject: Public Comments 4/26

You don't often get email from ledesmaboyd@aol.com. Learn why this is important

[EXTERNAL EMAIL]

Hi Jamie, I wanted to submit a memo for public comments for tonight's meeting. I have to get my son to BB practice so I will not be able to attend the meeting in person or by video call.

My comments are specific to TBID renewal.

I own and operate 3 brick & mortar businesses and promote and manage two music festivals here in town.

I want to emphasize how important it is to the business community for us to not only renew the TBID but to renew it for a ten year period. Renewal is critical to the sustainment and longevity of the entire business ecosystem here in Mammoth. 10 years just makes sense due to the costs associated with the renewal process.

As a former partner and director of sales and marketing of a larger entity in Southern California, I can tell you from experience that the biggest reason for contraction or failure is forgetting where you came from. Most entities cycle in the shape of a bell curve because entities start believing things will never change and stop doing precisely what they did to become successful. Marketing is at the top of that list.

My former home town of Simi Valley, a bedroom community suburb of Los Angeles has a TBID now. In talking to leaders in the community, their thought process is that they can capture that family trying to figure out what to do over the weekend who might normally be thinking of wine country, Lake Arrowhead or Mammoth Lakes. "Why not come to Simi Valley and visit the Reagan Library?"

Point is, competition for peoples visitor dollars has never been more competitive. Its no longer simply other mountain towns, it is a plethora is destinations which are looking to capture visitor dollars and all of the related economic benefit from that revenue. That said, Americans have never been more spontaneous with travel plans and this is not the time to be out of sight and out of mind.

The conversations we should be having are not how to reduce our income but how to spend it wisely! We should demonstrate fiscal responsability and renew the TBID for 10 years and continue to work together as a community to improve the obvious areas of need such as available employee housing, basic infrastructure and responsible visitation.

Thank you for your time,

Michael Ledesma

Jamie Gray

From: Matthew Lehman <Matthew@homesmammoth.com>
Sent: Wednesday, April 26, 2023 8:17 PM
To: Chris Bubser; Sarah Rea
Subject: TBID and Measure A

[EXTERNAL EMAIL]

Chris and Sarah,

Thank you again for your service on our Town's Council. I appreciate the work you are doing up there and understand it can be very challenging at times. I also understand that sometimes the easy button is to go with the flow of the vocal majority inside Suite Z, when sometimes the majority of opinion is actually outside the room.

I wanted to clarify a couple of things that I think have been mis-represented, or just mis-understood, on the dais. While I am not privy to every email you are receiving, I think you understand the general concern coming from those writing you emails as they relate to TBID and Measure A funding. The email exchanges between so many people in the community are not suggesting that Council is voting on measure A as you may have alluded. Instead, what many of the people in the community are simply trying to tell you is that they would rather see Measure A funds pulled from MLT and placed where they are more immediately needed. These funds are at the Councils discretion within Marketing, Housing and Transit. Remember, the majority of people in the community are not privy to many political details, only the general concepts of what is taking place at the council level. What the community knows is that MLT is substantially over-funded and other parts of our community are in need.

A related item which is of paramount concern is the TBID renewal for another 10 years. There is no harm in renewing this for three years... none. A lot changes in 10 years! 10 years ago we were facing bankruptcy and the airport was located in Mammoth. We had also survived many years without MLT, so keeping their funding in Town's purview is not unreasonable. Agreeing to a TBID for more than three years ties the hands of future councils and puts our town in jeopardy of lawsuit(again) if we want to make changes to the TBID in the future.

Revisiting the TBID in three years does not add any additional difficulty to your job, it's just part of the budgeting process that takes place every year. The Town has to budget every year and consider its revenues and expenses before them at that time… MLT is no different.

Respectfully,

Matthew T. Lehman