TOWN OF MAMMOTH LAKES

Fiscal Year 2023/24 Engineer's Report For:

Assessment District 93-4, Zone 1 (The Bluffs) Maintenance District No. 1

May 2023

Prepared by:

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helping communities fund tomorrow

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1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No. 1 (the "District") in 1993 pursuant to the Improvement Act of 1911; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2023/24; and

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

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

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$252,131.00
Add: Snow Management Reserve	30,000.00
Less: Town Contribution for Snow Removal	(54,308.00)
Less: Surplus Funds Levy Credit	(61,923.00)
Balance to Assessment	**$165,900.00**
Fiscal Year 2023/24 Maximum Assessment Rate Per Lot	**$2,100.00**
Fiscal Year 2023/24 Actual Assessment Rate Per Lot	**$2,100.00**

2. PLANS AND SPECIFICATIONS

2.1 Description of the Boundaries of the District

The District is located within the Town's boundaries. The District is described generally as east of Old Mammoth Road and consisting of the residential parcels on Pine Street, Fir Street, and LeVerne Street.

2.2 Description of Improvements and Services

The following are the improvements authorized for construction within Zone 1 of the District, but not necessarily maintained by the District:

- Roadway, drainage, sewer, power, streetlight, telephone, television cable, and gas line improvements on Benz Way, Fir Street, LeVerne Street, and Pine Street. Offsite road rehabilitation work is also included on Old Mammoth Road from Engineer's Station 12+00 to LeVerne Street, as well as offsite construction on Fir Street and LeVerne Street from Old Mammoth Road to the project.

2.3 Description of Maintenance

The following improvements are to be maintained entirely by the District.

Within the boundaries of the District, and on LeVerne Street from Old Mammoth Road to the west boundary of the District, and on Fir Street from Old Mammoth Road to the west boundary of the District:

- Roadways and roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, and earth fills appurtenant to the roadway construction and erosion protection.
- Power and maintenance costs for the streetlights at the intersection of Old Mammoth Road and LeVerne Street and Old Mammoth Road and Fir Street (streetlight at Old Mammoth Road and Red Fir to be maintained by the Town.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.
- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

Old Mammoth Road, from the westerly intersection with Red Fir to LeVerne Street.

- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

The following improvements are to have maintenance shared by the District and the Town:

- Old Mammoth Road, from the westerly intersection with Red Fir to the southerly end of pavement (snow closure gate).
- Roadways and roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, earth fills appurtenant to the roadway construction and erosion protection.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.

3. ESTIMATED COSTS

3.1 District Budget

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

Description	Proposed Fiscal Year 2023/24 Costs
Annual Maintenance	
Snow Management	$53,619.00
Striping	0.00
Incidentals	0.00
Street Maintenance	0.00
Subtotal Annual Maintenance Costs	**$53,619.00**
CIP Accumulation	**$193,512.00**
Administration Costs:	
Personnel/Overhead/Consultant	$5,000.00
Subtotal Administration Costs	**$5,000.00**
Total District Budget	**$252,131.00**
Add: Snow Management Reserve	$30,000.00
Less: Town Contribution for Snow Removal	(54,308.00)
District Property Owner Participation and Reserves	**($24,308.00**
Less: Surplus Funds Levy Credit	($61,923.00)
Fiscal Year 2023/24 District Assessment	**$165,900.00**

3.2 Definitions of Budget Items

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

3.2.1 MAINTENANCE COSTS

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

Striping: Includes expenses of any kind of device or material that is used on a road surface in order to convey official information.

Incidentals: Includes expenses such as engineering and attorney fees, printing, advertising, superintendent fees, investigation and report fees, and other associated fees defined in Section 5024 of the Improvement Act of 1911.

Street Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain the street improvements, including the power of streetlights, annual asphalt repair, striping of the road, maintenance of road signs, maintenance of retaining walls, maintenance of guard rails, and sweeping, as necessary. A slurry seal project is planned for the summer of 2022.

CIP Accumulation: Capital Improvement Program Accumulation includes the cost to provide periodic asphalt fog seal, slurry seal, and replacement. Fog seals and slurry seals typically alternate and occur every three years. Asphalt replacement typically occurs every 20 years or so.

3.2.2 ADMINISTRATION COSTS

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

4. METHOD OF ASSESSMENT

4.1 Method of Assessment Spread

The total assessment for Fiscal Year 2023/24 shall be levied against each assessable parcel within the District according to the special benefit received. Exempt, or non-assessable parcels, include all public streets and easements, public rights-of-ways, public agency-owned properties and easements, and all federally owned properties. Within the District, there are a total of 80 parcels, two of which are exempt from assessments, as specified in the Final Engineer's Report dated July 2, 2014. The remaining parcels are single-family residential lots that benefit from the improvements. Some parcels span across multiple lots. On the basis that each lot benefits equally from the maintained public improvements, the net total assessment is divided equally amount the 79 residential lots.

The assessment for Fiscal Year 2023/24 is $2,100.00 per residential lot.

4.2 Time and Manner of Collecting Assessments

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

5. APPENDICES

Assessment Diagram **A**

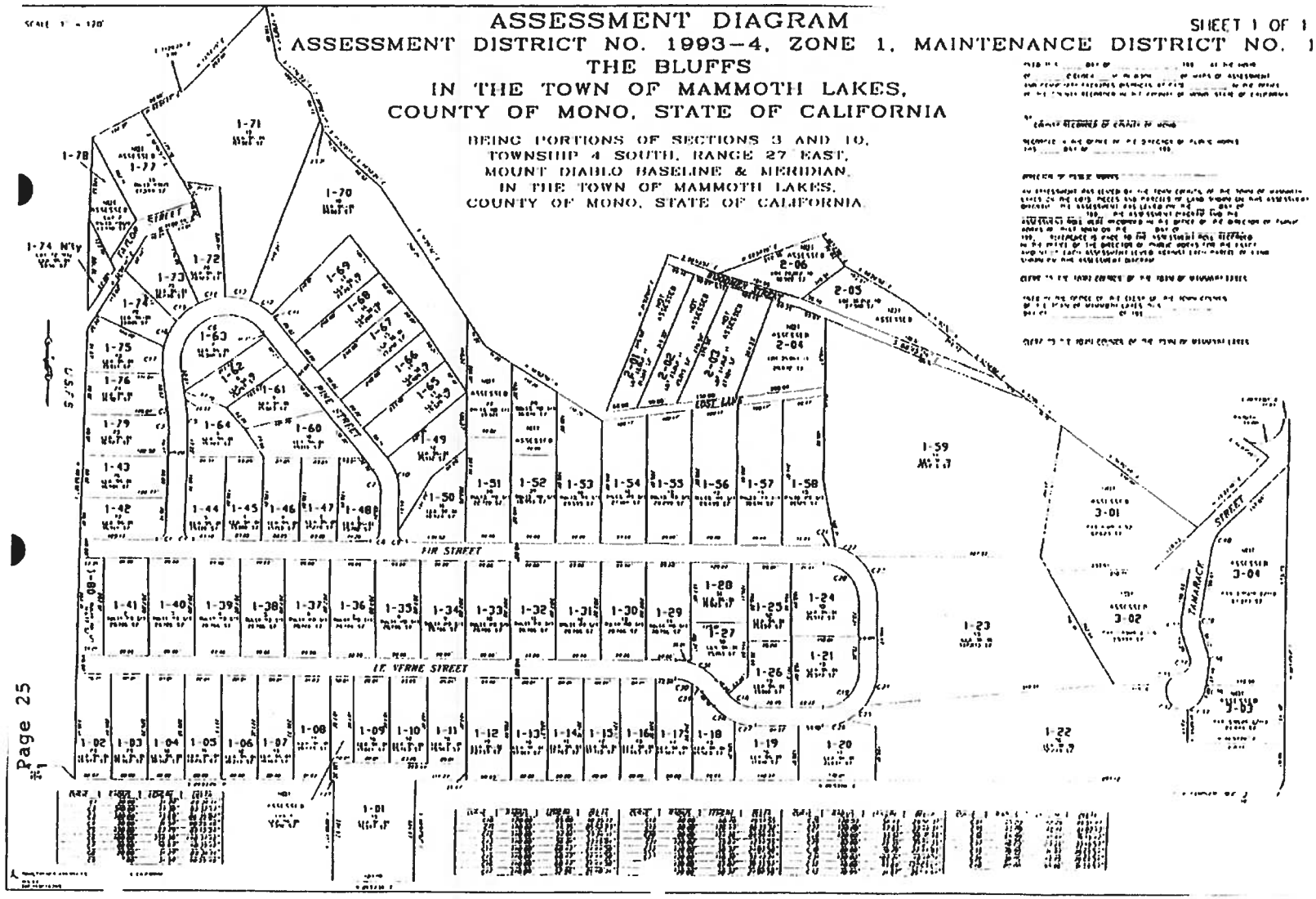
Assessment Roll **B**

5.1 Appendix A – Assessment Diagram

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

EXHIBIT "B"

ASSESSMENT DISTRICT 93-4, ZONE 1, MAINTENANCE DISTRICT NO 1



5.2 Appendix B – Assessment Roll

A listing of assessor's parcels assessed within the District for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
Assessment District 94-3, Zone 1 Maintenance District No. 1
The Bluffs
Fiscal Year 2023/24 Assessment Roll

Assessor's Parcel Number	Lots	FY 2023/24 Maximum Assessment	FY 2023/24 Annual Assessment [1]
022-300-049-000	1	$2,100.00	$2,100.00
022-300-050-000	1	2,100.00	2,100.00
022-300-051-000	1	2,100.00	2,100.00
022-300-052-000	1	2,100.00	2,100.00
022-300-053-000	1	2,100.00	2,100.00
022-300-054-000	1	2,100.00	2,100.00
022-300-057-000	1	2,100.00	2,100.00
022-300-058-000	1	2,100.00	2,100.00
022-300-059-000	1	2,100.00	2,100.00
022-300-060-000	1	2,100.00	2,100.00
022-300-061-000	1	2,100.00	2,100.00
022-300-062-000	1	2,100.00	2,100.00
022-300-063-000	1	2,100.00	2,100.00
022-300-064-000	1	2,100.00	2,100.00
022-300-065-000	1	2,100.00	2,100.00
022-300-066-000	1	2,100.00	2,100.00
022-300-067-000	1	2,100.00	2,100.00
022-300-069-000	2	4,200.00	4,200.00
022-381-021-000	1	2,100.00	2,100.00
022-381-022-000	1	2,100.00	2,100.00
022-381-023-000	1	2,100.00	2,100.00
022-381-024-000	1	2,100.00	2,100.00
022-381-025-000	1	2,100.00	2,100.00
022-381-026-000	1	2,100.00	2,100.00
022-381-027-000	1	2,100.00	2,100.00
022-381-030-000	1.5	3,150.00	3,150.00
022-381-031-000	1.5	3,150.00	3,150.00
022-382-004-000	1	2,100.00	2,100.00
022-382-030-000	1	2,100.00	2,100.00
022-382-031-000	1	2,100.00	2,100.00
022-382-032-000	1	2,100.00	2,100.00
022-382-033-000	1	2,100.00	2,100.00
022-382-034-000	1	2,100.00	2,100.00
022-382-035-000	1	2,100.00	2,100.00
022-382-036-000	1	2,100.00	2,100.00
022-382-037-000	1	2,100.00	2,100.00
022-382-039-000	1	2,100.00	2,100.00
022-382-040-000	1	2,100.00	2,100.00
022-382-041-000	1	2,100.00	2,100.00
022-382-042-000	1	2,100.00	2,100.00
022-382-043-000	1	2,100.00	2,100.00

Town of Mammoth Lakes
Assessment District 94-3, Zone 1 Maintenance District No. 1
The Bluffs
Fiscal Year 2023/24 Assessment Roll

Assessor's Parcel Number	Lots	FY 2023/24 Maximum Assessment	FY 2023/24 Annual Assessment [1]
022-382-044-000	1	2,100.00	2,100.00
022-382-045-000	1	2,100.00	2,100.00
022-382-046-000	1	2,100.00	2,100.00
022-382-047-000	1	2,100.00	2,100.00
022-382-048-000	1	2,100.00	2,100.00
022-382-049-000	1	2,100.00	2,100.00
022-382-050-000	1	2,100.00	2,100.00
022-382-051-000	1	2,100.00	2,100.00
022-382-053-000	1	2,100.00	2,100.00
022-382-054-000	1	2,100.00	2,100.00
022-392-010-000	1	2,100.00	2,100.00
022-392-011-000	1	2,100.00	2,100.00
022-392-013-000	1	2,100.00	2,100.00
022-392-014-000	1	2,100.00	2,100.00
022-392-015-000	1	2,100.00	2,100.00
022-392-016-000	1	2,100.00	2,100.00
022-393-012-000	1	2,100.00	2,100.00
022-393-013-000	1	2,100.00	2,100.00
022-393-014-000	1	2,100.00	2,100.00
022-393-041-000	1	2,100.00	2,100.00
022-393-042-000	1	2,100.00	2,100.00
022-393-043-000	1	2,100.00	2,100.00
022-393-044-000	1	2,100.00	2,100.00
022-393-045-000	1	2,100.00	2,100.00
022-393-046-000	1	2,100.00	2,100.00
022-393-047-000	1	2,100.00	2,100.00
022-393-048-000	1	2,100.00	2,100.00
022-393-049-000	1	2,100.00	2,100.00
022-393-050-000	1	2,100.00	2,100.00
022-393-051-000	1	2,100.00	2,100.00
022-393-052-000	1	2,100.00	2,100.00
022-393-053-000	1	2,100.00	2,100.00
022-400-016-000	1	2,100.00	2,100.00
022-400-021-000	1	2,100.00	2,100.00
022-400-022-000	1	2,100.00	2,100.00
022-400-025-000	1	2,100.00	2,100.00
	79	**$165,900.00**	**$165,900.00**

(1) Slight variances may occur due to rounding.