Mammoth Lakes Town Council
Agenda Action Sheet

Title: Adopt the Resolution ordering the levy and collection of assessment within the Community Facilities District No. 2013-3 (Transit Services) for fiscal year 2026/27.

Council Meeting Date: 7/1/2026

Prepared by: Pam Smitheman, Assistant Engineer

Recommended Motion: Staff recommends that Town Council adopt the attached resolution ordering the levy and collection of assessment within Community Facilities District No. 2013-3 (Transit Services) for Fiscal Year 2026/27.

Summary: The Town developed the Community Facilities District (CFD) 2013-3 (Transit Services) in 2014 for subdivisions in the Resort Zone that allow transient occupancies. The imposition of such a tax at an appropriate rate would satisfy the fiscal impact requirements of the Town's mitigation requirements for the 2007 General Plan Environmental Impact Report and the Intrawest Development Agreement to which the parcels are subject. The Town Council adopted Goals and Policies for Community Facilities District at the March 6, 2013 meeting. The Notice of Intent was adopted by Town Council Resolution No. 14-14 on April 2, 2014. Properties are not subject to the tax until a certificate of occupancy permit has been issued after construction.

The special tax was previously levied in the original territory of the District beginning in fiscal year 2013/14 pursuant to Ordinance No. 13-04. The ordinance was passed and adopted by the Town Council on May 1, 2013, and the special tax was levied commencing in fiscal year 2014-15. The District, including the Annexation Territories, is to be levied each fiscal year to pay for services for the District and all costs of administering the District.

The Transit Services CFD No. 2013-3 tax rate for each qualified property beginning in the 2026/27 fiscal year is $225.56 per dwelling unit or transient rental room. The total special tax requirement for the district is $39,698.60.

Attachments:

Resolution
Exhibit A: CFD 2016-3 Special Tax Roll for Fiscal Year 2026/27