Agenda Item 3
August 4, 2010
File No. R10-
R10-
340-10
OMR BAD 2002-1

AGENDA BILL

Subject: OLD MAMMOTH ROAD BENEFIT ASSESSMENT DISTRICT 2002-01 ANNUAL LEVY OF ANNUAL ASSESSMENTS FOR FISCAL YEAR 2010/2011

Initiated by: Peter Bernasconi, Sr. Associate Civil Engineer

BACKGROUND:

The Preliminary Engineer's Report, which was presented to and approved by the Town Council at its July 1st, 2009 meeting, indicated that last year's budget for FY 10/11 was adequate with inclusion of the contingency operating reserve for the expenditures for the assessment district that year. The assessments for this year remain the same as last year's at $11.94 per lineal foot of frontage for the maintenance cost. The 2010/11 maximum assessment is $25.27 per lineal foot of frontage for the maintenance.

At the July 7, 2010 meeting the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Benefit Assessment District 2002-1 (Old Mammoth Road BAD 2002-01) for Fiscal Year 10/11 in accordance with The Benefit Assessment Act of 1982, under which the District was formed. The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings must be conducted each year in order to lawfully levy assessments against the properties within the district.

ANALYSIS/DISCUSSION:

The resolution initiating the proceedings simply ordered that an Engineer's Report be prepared and filed with the Town Clerk. That report has already been prepared and filed and is herewith presented to Council to review and discuss, if desired. Only a public hearing is required this year because there is no need to increase the assessments beyond the maximum assessment provided in the district formation documents.

No protests to the proposed assessments have been received as of July 29, 2010. If the total of any and all protests filed during and before the public hearing does not constitute more than fifty percent (50%) of the area within the assessment district, the Council may adopt the attached Resolution confirming the assessment diagram and the proposed assessments for FY 10/11. Adoption will then constitute the levy of assessments for the new fiscal year. Testimony by any interested person(s) should be allowed for consideration at the public hearing.

OPTIONS ANALYSIS

Option 1.
Adopt the attached Resolution of the Town Council of the Town of Mammoth Lakes approving the Assessment Engineer's Report for proceedings for the levy of assessments within Old Mammoth Road Benefit Assessment District No. 2002-1

And,

Adopt the attached Resolution of the Town Council of the Town of Mammoth Lakes, California, ordering the levy and collection of assessments with the Special Maintenance District.

Adopting these resolutions will allow the process to go forward in order to levy the assessments to fund the public services.

Option 2.
Decline to complete the assessment proceedings. This action will prevent the collection of assessments for the next fiscal year, and the Town would either have to assume the entire burden of the maintenance or there would be minimal public services provided.

VISION CONSIDERATIONS:

Providing sidewalks and adequate pedestrian infrastructure are consistent with the overall goals of providing a pedestrian friendly environment and de-emphasizing the automobile, as well as creating a desirable place to live and visit.

STAFFING CONSIDERATIONS:

Staffing for the operation and administration of the assessment districts is included in the current staff levels for Public Works.

FINANCIAL CONSIDERATIONS:

There are two cost components for the Town.

The first is that Old Mammoth Road is an arterial/collector street and is used by the general community as a whole. The General Benefit component is estimated in the Engineer's Report at about one-third of the cost of the District. This equates to about half of the snow management costs. This is estimated to be about $47,000 for the 2010/2011 fiscal year.

The second cost is attributable to the properties that the Town either owns or leases within the proposed Benefit Assessment District, which will have property costs based on the direct benefit from the services provided by the Benefit Assessment District. It is estimated that these costs will be approximately $7,080 in direct assessments for the 2010/2011 fiscal year. These costs are included in the Engineer's Report. The properties include the following APNs: 40-040-01 and 40-040-03, Mammoth Creek Park; and, 35-180-12, Town Park and Ride Lot.

ENVIRONMENTAL CONSIDERATIONS:

Engineer's Reports are Categorically Exempt under the California Environmental Quality Act.

LEGAL CONSIDERATIONS:

The Benefit Assessment Act of 1982 authorizes the Town Council to take the proposed actions and levy assessments.

RECOMMENDATION:

Therefore, it is recommended that after the Council has received public testimony the Town Council:

Option 1.
Adopt the attached Resolution of the TOWN COUNCIL of the Town of Mammoth Lakes approving the Assessment Engineer's Report for proceedings for the levy of assessments within Old Mammoth Road Benefit Assessment District No. 2002-1

And,

Adopt a Resolution of the TOWN COUNCIL of the Town of Mammoth Lakes, California, ordering the levy and collection of assessments with the Special Maintenance District.

Attachments:
Resolution 10-
Resolution 10-
Final Engineer's Report

RESOLUTION NO. 10-_____

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, APPROVING THE ASSESSMENT ENGINEER'S REPORT FOR PROCEEDINGS FOR THE LEVY OF ASSESSMENTS WITHIN OLD MAMMOTH ROAD BENEFIT ASSESSMENT DISTRICT NO. 2002-1

WHEREAS, the TOWN COUNCIL of the TOWN OF MAMMOTH LAKES, CALIFORNIA, pursuant to the terms of the "Benefit Assessment Act of 1982", being Division 2, Part 1 of the California Government Code of the State of California (the "1982 Act"), Article XIIID of the Constitution of the State of California ("Article XIIID") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (the 1982 Act, Article XIIID and the Implementation Act are referred to collectively as the "Assessment Law"), did, by previous Resolution, initiate proceedings and formed a special assessment district and ordered the preparation of an Assessment Engineer's Report for the levy of assessments within such proposed district, such special assessment district known and designated as the OLD MAMMOTH ROAD BENEFIT ASSESSMENT DISTRICT NO. 2002-1, ZONE 1 (the "Benefit Assessment District"); and,

WHEREAS, there has now been presented to this TOWN COUNCIL the Fiscal Year 2009-2010 Assessment Engineer's Report (the "Report") as required by the Assessment Law as previously directed by Resolution; and,

WHEREAS, this TOWN COUNCIL has now carefully examined and reviewed the Report as presented, and is satisfied with each and all of the items and documents as set forth therein, and is satisfied that the assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements to be maintained, as set forth in the Report.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

RECITALS

SECTION 1. The above recitals are all true and correct.

ASSESSMENT ENGINEER'S REPORT

SECTION 2. The Assessment Engineer's Report as presented consists of the following:

A. Plans and specifications describing the general nature, location, and extent of the improvements to be maintained and of the maintenance work;

B. An estimate of the cost of maintenance of the improvements for the Benefit Assessment District for the Fiscal Year 2010-2011;

C. A diagram of the Benefit Assessment District, showing the area and properties proposed to be assessed;

D. An annual assessment for Fiscal Year 2010-2011 of the estimated costs of the maintenance of those improvements to be maintained during such Fiscal Year, assessing the net amount upon all assessable lots and/or parcels within the Benefit Assessment District in proportion to the special benefits received; together with a formula pursuant to which such annual assessment may be adjusted annually for inflation pursuant to the Assessment Law without the necessity for additional assessment ballot procedures.

The Assessment Engineer's Report, as presented, is hereby approved, and is ordered to be filed in the Office of the Clerk of the Town Council as a permanent record and to remain open to public inspection.

SECTION 3. The Clerk of the Town Council shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Assessment Engineer's Report.

The foregoing resolution was passed by the Town Council at a regular meeting held on the 4th day of August, 2010.

APPROVED:

_____
SKIP HARVEY, Mayor

Attest:

_____
JAMIE GRAY, Town Clerk

RESOLUTION NO. 10-_____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE SPECIAL MAINTENANCE DISTRICT OLD MAMMOTH ROAD BENEFIT ASSESSMENT DISTRICT NO. 2002-01 (OLD MAMMOTH ROAD BAD 2002-02)

WHEREAS, the Town Council of the Town of Mammoth Lakes, California pursuant to the terms of the *Benefit Assessment Act of 1982, Title 5 Division 2, of the California Government Code (commencing with Section 54703)* (hereafter referred to as the "Act") did, approve the Annual Engineer's Report (hereafter referred to as the "Report") as presented or amended which described the assessment against parcels of land within the maintenance district known and designated as a Benefit Assessment District as follows:

Old Mammoth Road Benefit Assessment District No. 2002-1, Zone 1

(hereinafter referred to as the "Maintenance District") for the fiscal year commencing July 1, 2010 and ending June 30, 2011 to pay the costs and expenses of operating, maintaining and servicing the improvements located within the maintenance district; and,

WHEREAS, The Engineer selected by the Town Council has prepared and filed with the Town Clerk, and the Town Clerk has presented to the Town Council, a Report in connection with the proposed levy and collection upon eligible parcels of land within the maintenance district, and the Town Council did by previous Resolution approve such Report; and,

WHEREAS, the Town Council desires to levy and collect assessments against parcels of land within the maintenance district for the fiscal year commencing July 1, 2010 and ending June 30, 2011, to pay the costs and expenses of operating, maintaining, and servicing the improvements within the maintenance district; and,

WHEREAS, the Assessment rates within the maintenance district are exempt from the assessment balloting procedures set forth in Section 4 of Proposition 218 because the maintenance district was formed by consent of the land owners, and the proposed Assessments per lot or parcel are not proposed to increase by more than the assessment rates approved by the landowners at the time of annexation into the maintenance district; and,

WHEREAS, the assessment levies are **not** based upon the assessed value of the property within the maintenance district, but are based upon the special benefit received by the parcels within the maintenance district from the improvements;

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. Following notice duly given, the Town Council has held a full and fair Public Hearing regarding its Resolution Approving and or Amending the Report prepared in connection therewith; the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

2. Based upon its review (and amendments, as applicable) of the Report, a copy of which has been presented to the Town Council and which has been filed with the Town Clerk, the Town Council hereby finds and determines that:

   a. The land within the maintenance district will receive special benefit by the operation, maintenance, and servicing of drainage, street lighting and appurtenant facilities within the boundaries of the maintenance district.

   b. The maintenance district includes all of the lands receiving such special benefit.

c. The net amount to be assessed upon the land within the maintenance district in accordance with the costs for the fiscal year commencing July 1, 2010 and ending June 30, 2011 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

3. The Report and assessment as presented to the Town Council and on file in the office of the Town Clerk are hereby confirmed as filed.

4. The Town Treasurer shall deposit all money representing assessments collected by the County of Mono for the maintenance district to the credit of a fund for the maintenance district, and such money shall be expended only for the maintenance, operation and servicing of the landscaping and appurtenant facilities.

5. The adoption of this Resolution constitutes the maintenance district levy for the Fiscal Year commencing July 1, 2010 and ending June 30, 2011.

6. A certified copy of the levy shall be filed in the office of the Town Clerk and open for public inspection.

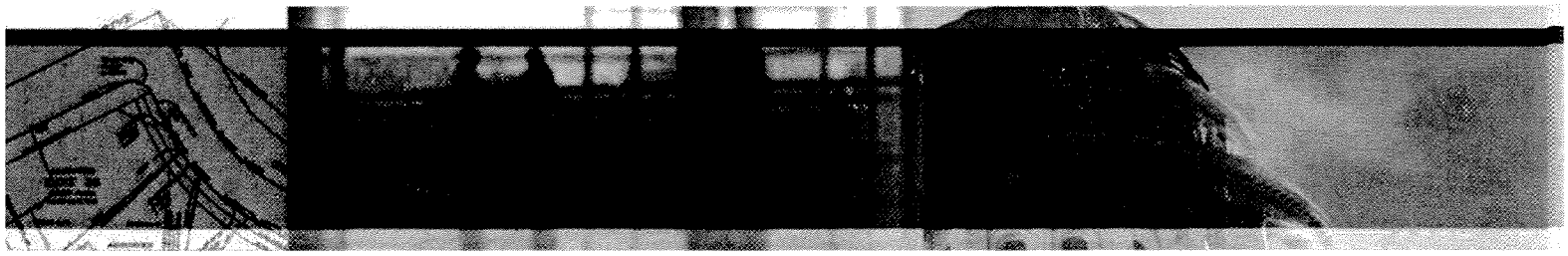
The foregoing resolution was adopted by the Town Council at a regular meeting held on the 4th day of August, 2010.

APPROVED:

_____
SKIP HARVEY, Mayor

Attest:

_____
JAMIE GRAY, Town Clerk



Town of Mammoth Lakes

Old Mammoth Road Benefit Assessment District No. 2002-1

Annual Engineer's Report

August 4, 2010

Submitted by

N|B|S

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OLD MAMMOTH ROAD
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TOWN COUNCIL

Skip Harvey, Mayor

Jo Bacon, Mayor Pro Tem

John Eastman, Councilmember

Matthew Lehman, Councilmember

Rick Wood, Councilmember

CITY STAFF

Raymond Jarvis, Director of Public Works

Peter Bernasconi, Senior Associate Civil Engineer

NBS

Greg Davidson, Client Services Director

K. Dennis Klingelhofer, P.E., Assessment Engineer

Stephanie Parson, Senior Consultant

TABLE OF CONTENTS

1. ENGINEER'S LETTER ***1-1***

2. PLANS AND SPECIFICATIONS ***2-1***

2.1. Description of the Boundaries of the District 2-1
2.2. Description of Improvements and Services 2-1

3. ESTIMATE OF COSTS ***3-1***

3.1. District Budget 3-1
3.2. Definitions of Budget Items 3-2

4. METHOD OF APPORTIONMENT ***4-1***

4.1. Statutory Considerations 4-1
4.2. Method of Apportionment Spread 4-2
4.3. Maximum Annual Assessment Increase 4-4

5. ASSESSMENT DIAGRAM ***5-1***

6. ASSESSMENT ROLL ***6-1***

1. ENGINEER'S LETTER

WHEREAS, on July 7, 2010, the Town Council of the Town of Mammoth Lakes (the "Town"), State of California, adopted a Resolution for the Levy of Annual Assessments for a benefit assessment district known and designated as "Old Mammoth Road Benefit Assessment District No. 2002-1", (hereafter referred to as the "District"); and

WHEREAS, the Resolution directed NBS to prepare and file a 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 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 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 Estimated 2010/11 Costs	$183,700.00
Less: Town Contribution	(47,000.00)
Less: Excess Fund Balance	(9,500.00)
Less: Excess Contingencies and Replacement Accruals	(38,889.44)
Balance to Assessment(1)	**$88,310.56**
Total District Linear Front Footage	7,390.210
2010/11 Assessment per Linear Foot	**$11.95**
2010/11 Maximum Assessment per Linear Foot	**$25.28**

(1) Total Assessment amount varies due to rounding.

In making the assessments contained herein pursuant to Proposition 218, the "Right to Vote on Taxes Act" approved by California voters in 1996, which added Articles XIIIC and XIIID to the California State Constitution (the "Assessment Law"):

1. I have identified all parcels which will have a special benefit conferred upon them from the improvements, services, and activities described in the Description of Improvements and Services section of this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 5 of this Engineer's Report.

2. I have evaluated the costs and expenses of the improvements and services upon the Specially Benefited Parcels. In making such evaluation:

    a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements, services, and activities was determined in relationship to the entirety of the costs of the improvements, services, and activities;

    b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements, services, and activities; and

c. Any general benefits from the improvements, services, and activities have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the Town Council of the Town of Mammoth Lakes and the Assessment Law.

K. Dennis Klingelhofer, P.E., Assessment Engineer

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1. Description of the Boundaries of the District

The District is located in the Town of Mammoth Lakes. The boundaries of the District are described as generally west of Sierra Park Road, south of Main Street (Hwy 203), and along Old Mammoth Road to Mammoth Creek Park. The District consists of both a combination of residential and commercial parcels located along Old Mammoth Road. The District includes 397 assessable parcels including commercial and residential (condominium units) properties.

2.2. Description of Improvements and Services

The improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The improvements also include the construction, maintenance and servicing of appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services.

The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in an operational and satisfactory condition. The maintenance services include the operation, maintenance, and servicing of the improvements and appurtenant services including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these improvements and services.

This Engineer's Report makes reference to the plans and specifications for the improvements, which are on file with the Town. The table below lists specific improvements and services within the District

Snow Management (Sidewalk snow removal, snow hauling, and ice melt)
Summer Sidewalk Sweeping
Curb, Gutter, Sidewalk Repairs
Landscaping
Streetlights
Banners

3. ESTIMATE OF 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 assessment district levy calculation process, the Town reviews the previous year's costs and expenses and projects the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2010/11 Costs
Maintenance Costs:	
Snow Management	$104,500.00
Summer Sidewalk Sweeping	9,000.00
Landscaping	35,000.00
Street Lights	14,800.00
Banners	0.00
Curb, Gutter, Maintenance Repairs & Contingency	15,000.00
Subtotal Maintenance Costs	**$178,300.00**
Administration Costs:	
Personnel/Overhead/Consultants/County Fees	$5,400.00
Subtotal Administration Costs	**$5,400.00**
Total District Budget	**$183,700.00**
Less: Town Contribution for General Benefit	($47,000.00)
Add: Curb/Gutter/Sidewalk Reserve	80,500.00
Add: Snow Management Reserve	90,000.00
District Property Owner Participation and Reserves	**$307,200.00**
Fund Balance	($180,000.00)
Contingencies & Replacement Accruals	(38,889.44)
Fiscal Year 2010/11 District Assessment(1)	**$88,310.56**

(1) Total Assessment amount varies due to rounding.

3.2. Definitions of Budget Items

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

Direct Costs:

Maintenance Costs include all regularly scheduled labor, material and equipment required to properly maintain and ensure the satisfactory condition of all drainage systems and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs & Contingency includes the scheduled repair and rebuilding of pumps and motors in addition to items that are generally unforeseen and not normally included in the yearly maintenance contract costs. This may include repair of damaged equipment due to vandalism, storms, etc. Also included may be planned upgrades that provide a direct benefit to the District.

Administration Costs:

Personnel/Overhead include the costs to all particular departments and staff of the Town for providing the coordination of District services, operations and maintenance of the improvements, response to public concerns and education, and procedures associated with the levy and collection of assessments.

Consultants include the cost associated with contracting with professionals to provide services specific to the administration of the levy.

Professional Fees include the cost of contracting with professionals to provide any additional administrative, legal, or engineering services specific to the District.

County Administration Fees include the actual cost to the District for Mono County to collect the assessments on the property tax bills and distribute the collections to the Town.

Miscellaneous Expenses include funds collected for additional administrative costs such as the cost to prepare and mail notices of the public hearing and to publish notices of the public hearing.

Operating Reserve Collection:

Operating Reserve Collection is the amount collected to maintain reserves to enable the Town to pay for District operation and maintenance costs incurred during the first six months of the fiscal year and to cover costs associated with the high degree of variability for snow removal up to a reserve equal to the maximum annual assessment.

4. METHOD OF APPORTIONMENT

4.1. Statutory Considerations

Proposition 218, the "Right to Vote on Taxes Act" was approved by California voters in 1996, which added Articles XIIIC and XIIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act ("Implementation Act") was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest and hearing process. It should be noted that this report has been prepared to be consistent with current practices and the California State Constitution. In the meantime, there are a number of pending court cases related to special assessments that could alter current practices and procedures.

Special Benefit
Pursuant to Proposition 218, or more specifically Article XIIID, Section 2(i) "Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit."

All parcels that have special benefit conferred upon them as a result of the services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the services and activities.

In accordance with Article XIIID §4(a) "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel." Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The maintenance and operation of improvements and services, more fully described in Section 2.2 of this report, within the District are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate snow management, drainage, sidewalk sweeping which is essential to the use, preservation and protection of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries, through landscaping of the District, and
- providing for safe vehicular and pedestrian access through proper snow management, drainage, streetlighting, sidewalk maintenance for properties within the District, and
- ensuring that improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

General Benefit
Proposition 218 requires that any local agency proposing to increase or impose a special assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits. The District provides snow management services along Old Mammoth Road, which is an arterial/collector street. The snow management services provide a portion of general benefit to properties and the public at large. So that properties within the District boundaries do not pay for the general benefit of the snow management services, the Town contributes approximately one half of the annual snow management budget to the total annual District budget.

4.2. Method of Apportionment Spread

There are 397 assessed parcels within the District. Due to the linear nature of the maintenance and operation of the improvements, parcels within the District are deemed to receive proportional special benefit from the maintenance and operation of the improvements, based on their assigned linear frontage to Old Mammoth Road. The assessment is spread to each parcel within the District as follows for Fiscal Year 2010/11:

Total District Linear Feet	7,390.210
Maximum Maintenance Assessment Per Linear Foot(1)	$25.28
Maximum Total District Assessment(2)	$186,822.16
Estimated Maintenance Assessment Per Linear Foot	$11.95
Estimated Total District Assessment(2)	$88,310.56

(1) The maximum maintenance assessment per linear foot is subject to a 2% increase per year.
(2) Differences due to rounding adjustments for each parcel.

The following table provides the Fiscal Year 2010/11 and and historical maximum assessment per linear foot for the District:

Fiscal Year	Total Maximum Assessment(1)	Total Linear Feet	Maximum Assessment Per Foot
2007/08	$176,088.72	7,390.210	$23.83
2008/09	179,610.49	7,390.210	24.30
2009/10	183,178.26	7,390.210	24.78
2010/11	186,822.16	7,390.210	25.28

(1) Differences due to rounding adjustments for each parcel.

Condominium Assessment:

Condominiums receive an equal share of the linear footage assigned to the building and thus receive a per unit assessment. The following table provides the Fiscal Year 2010/11 maximum annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Front Footage	Maximum Assessment Per Linear Foot	Total Maximum Assessment	Maximum Assessment Per Unit
Sierra Manor	148	713.922	$25.28	$18,047.12	$121.94
Sierra Park Villas	100	448.770	25.28	11,344.00	113.44
Sherwin Villas	70	304.598	25.28	7,700.00	110.00
Meridian Commons	10	97.400	25.28	2,462.20	246.22
Sherwin Plaza III	10	117.900	25.28	2,980.50	298.05
Plaza at Mammoth Lakes	11	262.020	25.28	6,623.76	602.16
Sherwin Professional Plaza	12	199.920	25.28	5,053.92	421.16
Total:	**361**	**2,144.530**		**$54,211.50**	

The following table provides the Fiscal Year 2010/11 proposed annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Front Footage	2010/11 Assessment Per Linear Foot	Total 2010/11 Assessment	2010/11 Assessment Per Unit
Sierra Manor	148	713.922	$11.95	$8,530.72	$57.64
Sierra Park Villas	100	448.770	11.95	5,362.00	53.62
Sherwin Villas	70	304.598	11.95	3,639.30	51.98
Meridian Commons	10	97.400	11.95	1,163.90	116.38
Sherwin Plaza III	10	117.900	11.95	1,408.90	140.88
Plaza at Mammoth Lakes	11	262.020	11.95	3,131.04	284.64
Sherwin Professional Plaza	12	199.920	11.95	2,388.96	199.08
Total:	**361**	**2,144.530**		**$25,624.82**	

Non-Condominium Parcel Assessments:

Non-condominium properties have the following Fiscal Year 2010/11 maximum annual assessment rates within the District:

Units	Front Footage	Maximum Assessment Per Linear Foot	Maximum Total Assessment
36	5,245.680	$25.28	$132,610.66

Non-condominium properties have the following Fiscal Year 2010/11 proposed annual assessment rates within the District:

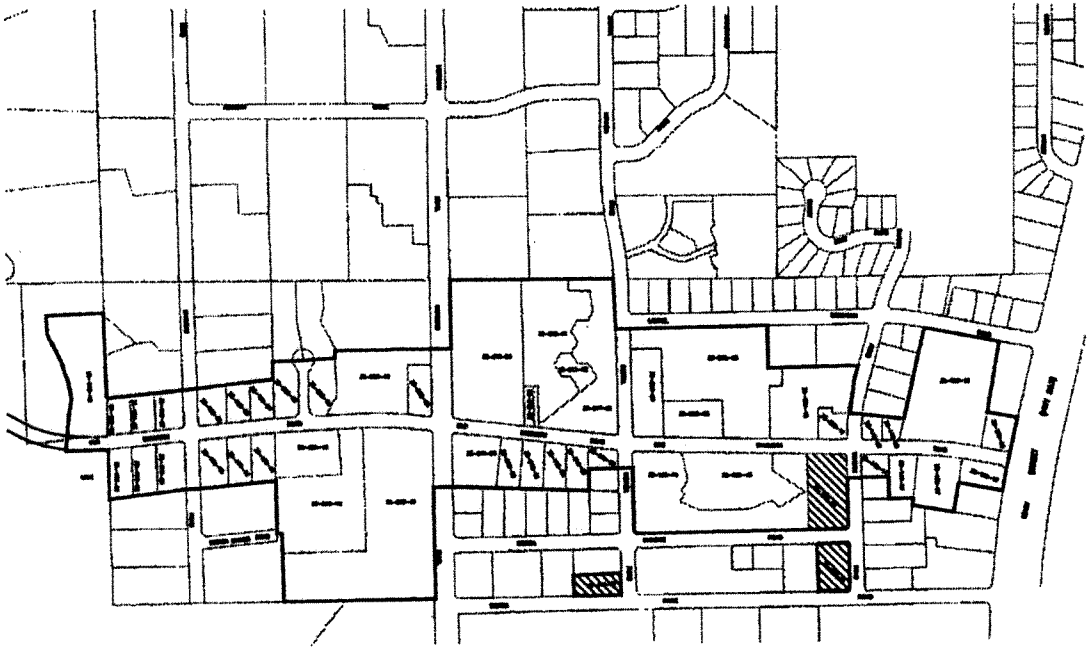
Units	Front Footage	2010/11 Assessment Per Linear Foot	2010/11 Total Assessment
36	5,245.680	$11.95	$62,685.74

4.3. Maximum Annual Assessment Increase

The maximum annual assessment rate shall increase 2% over the previous year's maximum annual assessment rate. Any assessment levied that does not exceed that fiscal year's maximum annual assessment rate shall not be deemed an increased assessment per Article XIII D of the Constitution of the State of California.

5. ASSESSMENT DIAGRAM

The following page shows the Assessment Diagram for the Old Mammoth Road Benefit Assessment District No. 2002-1.



BOUNDARIES
OF
TOWN OF MAMMOTH LAKES
OLD MAMMOTH ROAD
BENEFIT ASSESSMENT DISTRICT 2002-1,
COUNTY OF MONO, STATE OF CALIFORNIA

Filed in the office of the Town Clerk of the Town of Mammoth Lakes, this ____day of _____, 2002.

_____
Clerk to the Town of Mammoth Lakes

I hereby certify that the within map showing boundaries of the Town of Mammoth Lakes Old Mammoth Road Benefit Assessment District 2002-1, County of Mono, State of California, was approved by the Town Council of the Town of Mammoth Lakes at a regular meeting thereof held on the ____day of _____, 2002, by its Resolution No. _____.

_____
Clerk to the Town of Mammoth Lakes

Filed this _____ day of _____ , 200_ at the hour of _____ o'clock ___.M. in Book _____ of Maps of Assessment and Community Facilities Districts at Page _____, in the Office of the County Recorder in the County of Mono, State of California.

By: _____
County Recorder of County of Mono

LEGEND

ASSESSMENT DISTRICT-

ZONE 1

ZONE 2

SHEET 1 OF 1

6. ASSESSMENT ROLL

Parcel Identification, for each lot or parcel within the District, shall be the parcel as shown on the Mono County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District, along with the assessment amounts, is included on the following page. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment spread approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment spread rather than a proportionate share of the original assessment.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
035-120-007-000	035-120-007-000		$2,339.21	$(0.01)	$2,339.20
035-120-010-000	035-120-010-000		2,225.03	(0.01)	2,225.02
035-120-012-000	035-120-012-000		4,150.35	(0.01)	4,150.34
035-120-016-000	035-120-016-000		1,433.70	0.00	1,433.70
035-140-007-000	035-140-007-000		1,445.95	(0.01)	1,445.94
035-140-008-000	035-140-008-000		855.50	0.00	855.50
035-140-009-000	035-140-009-000		1,014.19	(0.01)	1,014.18
035-140-017-000	035-140-017-000		1,386.55	(0.01)	1,386.54
035-170-002-000	035-170-002-000		1,195.00	0.00	1,195.00
035-170-003-000	035-170-003-000		1,420.37	(0.01)	1,420.36
035-170-025-000	035-170-025-000		1,195.00	0.00	1,195.00
035-180-012-000	035-180-012-000		1,979.51	(0.01)	1,979.50
035-190-004-000	035-190-004-000		1,162.97	(0.01)	1,162.96
035-190-005-000	035-190-005-000		1,195.00	0.00	1,195.00
035-190-006-000	035-190-006-000		1,420.37	(0.01)	1,420.36
035-190-007-000	035-190-007-000		1,446.66	0.00	1,446.66
035-190-008-000	035-190-008-000		1,195.00	0.00	1,195.00
035-190-009-000	035-190-009-000		1,195.00	0.00	1,195.00
035-200-016-000	035-200-016-000		1,183.16	0.00	1,183.16
035-200-017-000	035-200-017-000		3,630.64	0.00	3,630.64
035-200-019-000	035-200-019-000		3,986.87	(0.01)	3,986.86
035-200-020-000	035-200-020-000		1,481.80	0.00	1,481.80
035-200-023-000	035-200-023-000		1,076.93	(0.01)	1,076.92
035-200-041-000	035-200-041-000		284.64	0.00	284.64
035-200-042-000	035-200-042-000		284.64	0.00	284.64
035-210-020-000	035-210-020-000		1,095.81	(0.01)	1,095.80
035-210-021-000	035-210-021-000		1,099.40	0.00	1,099.40
035-210-022-000	035-210-022-000		1,099.40	0.00	1,099.40
035-210-023-000	035-210-023-000		1,099.40	0.00	1,099.40
035-210-025-000	035-210-025-000		2,447.83	(0.01)	2,447.82
035-210-038-000	035-210-038-000		1,528.28	0.00	1,528.28
035-211-001-000	035-211-001-000		53.62	0.00	53.62
035-211-002-000	035-211-002-000		53.62	0.00	53.62
035-211-003-000	035-211-003-000		53.62	0.00	53.62
035-211-004-000	035-211-004-000		53.62	0.00	53.62
035-211-005-000	035-211-005-000		53.62	0.00	53.62
035-211-006-000	035-211-006-000		53.62	0.00	53.62
035-211-007-000	035-211-007-000		53.62	0.00	53.62
035-211-008-000	035-211-008-000		53.62	0.00	53.62
035-211-009-000	035-211-009-000		53.62	0.00	53.62
035-211-010-000	035-211-010-000		53.62	0.00	53.62
035-211-011-000	035-211-011-000		53.62	0.00	53.62
035-211-012-000	035-211-012-000		53.62	0.00	53.62
035-211-013-000	035-211-013-000		53.62	0.00	53.62
035-211-014-000	035-211-014-000		53.62	0.00	53.62

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
035-211-015-000	035-211-015-000		53.62	0.00	53.62
035-211-016-000	035-211-016-000		53.62	0.00	53.62
035-211-017-000	035-211-017-000		53.62	0.00	53.62
035-211-018-000	035-211-018-000		53.62	0.00	53.62
035-211-019-000	035-211-019-000		53.62	0.00	53.62
035-211-020-000	035-211-020-000		53.62	0.00	53.62
035-211-021-000	035-211-021-000		53.62	0.00	53.62
035-211-022-000	035-211-022-000		53.62	0.00	53.62
035-211-023-000	035-211-023-000		53.62	0.00	53.62
035-211-024-000	035-211-024-000		53.62	0.00	53.62
035-211-025-000	035-211-025-000		53.62	0.00	53.62
035-211-026-000	035-211-026-000		53.62	0.00	53.62
035-211-027-000	035-211-027-000		53.62	0.00	53.62
035-211-028-000	035-211-028-000		53.62	0.00	53.62
035-211-029-000	035-211-029-000		53.62	0.00	53.62
035-211-030-000	035-211-030-000		53.62	0.00	53.62
035-211-031-000	035-211-031-000		53.62	0.00	53.62
035-211-032-000	035-211-032-000		53.62	0.00	53.62
035-211-033-000	035-211-033-000		53.62	0.00	53.62
035-211-034-000	035-211-034-000		53.62	0.00	53.62
035-211-035-000	035-211-035-000		53.62	0.00	53.62
035-211-036-000	035-211-036-000		53.62	0.00	53.62
035-211-037-000	035-211-037-000		53.62	0.00	53.62
035-211-038-000	035-211-038-000		53.62	0.00	53.62
035-211-039-000	035-211-039-000		53.62	0.00	53.62
035-211-040-000	035-211-040-000		53.62	0.00	53.62
035-211-041-000	035-211-041-000		53.62	0.00	53.62
035-211-042-000	035-211-042-000		53.62	0.00	53.62
035-211-043-000	035-211-043-000		53.62	0.00	53.62
035-211-044-000	035-211-044-000		53.62	0.00	53.62
035-211-045-000	035-211-045-000		53.62	0.00	53.62
035-211-046-000	035-211-046-000		53.62	0.00	53.62
035-211-047-000	035-211-047-000		53.62	0.00	53.62
035-211-048-000	035-211-048-000		53.62	0.00	53.62
035-211-049-000	035-211-049-000		53.62	0.00	53.62
035-211-050-000	035-211-050-000		53.62	0.00	53.62
035-212-001-000	035-212-001-000		53.62	0.00	53.62
035-212-002-000	035-212-002-000		53.62	0.00	53.62
035-212-003-000	035-212-003-000		53.62	0.00	53.62
035-212-004-000	035-212-004-000		53.62	0.00	53.62
035-212-005-000	035-212-005-000		53.62	0.00	53.62
035-212-006-000	035-212-006-000		53.62	0.00	53.62
035-212-007-000	035-212-007-000		53.62	0.00	53.62
035-212-008-000	035-212-008-000		53.62	0.00	53.62
035-212-009-000	035-212-009-000		53.62	0.00	53.62

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
035-212-010-000	035-212-010-000		53.62	0.00	53.62
035-212-011-000	035-212-011-000		53.62	0.00	53.62
035-212-012-000	035-212-012-000		53.62	0.00	53.62
035-212-013-000	035-212-013-000		53.62	0.00	53.62
035-212-014-000	035-212-014-000		53.62	0.00	53.62
035-212-015-000	035-212-015-000		53.62	0.00	53.62
035-212-016-000	035-212-016-000		53.62	0.00	53.62
035-212-017-000	035-212-017-000		53.62	0.00	53.62
035-212-018-000	035-212-018-000		53.62	0.00	53.62
035-212-019-000	035-212-019-000		53.62	0.00	53.62
035-212-020-000	035-212-020-000		53.62	0.00	53.62
035-212-021-000	035-212-021-000		53.62	0.00	53.62
035-212-022-000	035-212-022-000		53.62	0.00	53.62
035-212-023-000	035-212-023-000		53.62	0.00	53.62
035-212-024-000	035-212-024-000		53.62	0.00	53.62
035-212-025-000	035-212-025-000		53.62	0.00	53.62
035-212-026-000	035-212-026-000		53.62	0.00	53.62
035-212-027-000	035-212-027-000		53.62	0.00	53.62
035-212-028-000	035-212-028-000		53.62	0.00	53.62
035-212-029-000	035-212-029-000		53.62	0.00	53.62
035-212-030-000	035-212-030-000		53.62	0.00	53.62
035-212-031-000	035-212-031-000		53.62	0.00	53.62
035-212-032-000	035-212-032-000		53.62	0.00	53.62
035-212-033-000	035-212-033-000		53.62	0.00	53.62
035-212-034-000	035-212-034-000		53.62	0.00	53.62
035-212-035-000	035-212-035-000		53.62	0.00	53.62
035-212-036-000	035-212-036-000		53.62	0.00	53.62
035-212-037-000	035-212-037-000		53.62	0.00	53.62
035-212-038-000	035-212-038-000		53.62	0.00	53.62
035-212-039-000	035-212-039-000		53.62	0.00	53.62
035-212-040-000	035-212-040-000		53.62	0.00	53.62
035-212-041-000	035-212-041-000		53.62	0.00	53.62
035-212-042-000	035-212-042-000		53.62	0.00	53.62
035-212-043-000	035-212-043-000		53.62	0.00	53.62
035-212-044-000	035-212-044-000		53.62	0.00	53.62
035-212-045-000	035-212-045-000		53.62	0.00	53.62
035-212-046-000	035-212-046-000		53.62	0.00	53.62
035-212-047-000	035-212-047-000		53.62	0.00	53.62
035-212-048-000	035-212-048-000		53.62	0.00	53.62
035-212-049-000	035-212-049-000		53.62	0.00	53.62
035-212-050-000	035-212-050-000		53.62	0.00	53.62
035-230-005-000	035-230-005-000		2,318.30	0.00	2,318.30
035-230-006-000	035-230-006-000		2,952.24	0.00	2,952.24
035-230-007-000	035-230-007-000		1,548.72	0.00	1,548.72
035-230-010-000	035-230-010-000		2,380.67	(0.01)	2,380.66

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
035-230-011-000	035-230-011-000		1,334.21	(0.01)	1,334.20
040-140-001-000	040-140-001-000		2,083.36	0.00	2,083.36
040-140-003-000	040-140-003-000		2,083.36	0.00	2,083.36
282-001-000-000	282-001-000-000		116.39	(0.01)	116.38
282-002-000-000	282-002-000-000		116.39	(0.01)	116.38
282-003-000-000	282-003-000-000		116.39	(0.01)	116.38
282-004-000-000	282-004-000-000		116.39	(0.01)	116.38
282-005-000-000	282-005-000-000		116.39	(0.01)	116.38
282-006-000-000	282-006-000-000		116.39	(0.01)	116.38
282-007-000-000	282-007-000-000		116.39	(0.01)	116.38
282-008-000-000	282-008-000-000		116.39	(0.01)	116.38
282-009-000-000	282-009-000-000		116.39	(0.01)	116.38
282-010-000-000	282-010-000-000		116.39	(0.01)	116.38
296-001-000-000	296-001-000-000		140.89	(0.01)	140.88
296-002-000-000	296-002-000-000		140.89	(0.01)	140.88
296-003-000-000	296-003-000-000		140.89	(0.01)	140.88
296-004-000-000	296-004-000-000		140.89	(0.01)	140.88
296-005-000-000	296-005-000-000		140.89	(0.01)	140.88
296-006-000-000	296-006-000-000		140.89	(0.01)	140.88
296-007-000-000	296-007-000-000		140.89	(0.01)	140.88
296-008-000-000	296-008-000-000		140.89	(0.01)	140.88
296-009-000-000	296-009-000-000		140.89	(0.01)	140.88
296-010-000-000	296-010-000-000		140.89	(0.01)	140.88
297-001-000-000	297-001-000-000		199.08	0.00	199.08
297-002-000-000	297-002-000-000		199.08	0.00	199.08
297-003-000-000	297-003-000-000		199.08	0.00	199.08
297-004-000-000	297-004-000-000		199.08	0.00	199.08
297-005-000-000	297-005-000-000		199.08	0.00	199.08
297-006-000-000	297-006-000-000		199.08	0.00	199.08
297-007-000-000	297-007-000-000		199.08	0.00	199.08
297-008-000-000	297-008-000-000		199.08	0.00	199.08
297-009-000-000	297-009-000-000		199.08	0.00	199.08
297-010-000-000	297-010-000-000		199.08	0.00	199.08
297-011-000-000	297-011-000-000		199.08	0.00	199.08
297-012-000-000	297-012-000-000		199.08	0.00	199.08
305-001-000-000	305-001-000-000		51.99	(0.01)	51.98
305-002-000-000	305-002-000-000		51.99	(0.01)	51.98
305-003-000-000	305-003-000-000		51.99	(0.01)	51.98
305-004-000-000	305-004-000-000		51.99	(0.01)	51.98
305-005-000-000	305-005-000-000		51.99	(0.01)	51.98
305-006-000-000	305-006-000-000		51.99	(0.01)	51.98
305-007-000-000	305-007-000-000		51.99	(0.01)	51.98
305-008-000-000	305-008-000-000		51.99	(0.01)	51.98
305-009-000-000	305-009-000-000		51.99	(0.01)	51.98
305-010-000-000	305-010-000-000		51.99	(0.01)	51.98

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Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
305-011-000-000	305-011-000-000		51.99	(0.01)	51.98
305-012-000-000	305-012-000-000		51.99	(0.01)	51.98
305-013-000-000	305-013-000-000		51.99	(0.01)	51.98
305-014-000-000	305-014-000-000		51.99	(0.01)	51.98
305-015-000-000	305-015-000-000		51.99	(0.01)	51.98
305-016-000-000	305-016-000-000		51.99	(0.01)	51.98
305-017-000-000	305-017-000-000		51.99	(0.01)	51.98
305-018-000-000	305-018-000-000		51.99	(0.01)	51.98
305-019-000-000	305-019-000-000		51.99	(0.01)	51.98
305-020-000-000	305-020-000-000		51.99	(0.01)	51.98
305-021-000-000	305-021-000-000		51.99	(0.01)	51.98
305-022-000-000	305-022-000-000		51.99	(0.01)	51.98
305-023-000-000	305-023-000-000		51.99	(0.01)	51.98
305-024-000-000	305-024-000-000		51.99	(0.01)	51.98
305-025-000-000	305-025-000-000		51.99	(0.01)	51.98
305-026-000-000	305-026-000-000		51.99	(0.01)	51.98
305-027-000-000	305-027-000-000		51.99	(0.01)	51.98
305-028-000-000	305-028-000-000		51.99	(0.01)	51.98
305-029-000-000	305-029-000-000		51.99	(0.01)	51.98
305-030-000-000	305-030-000-000		51.99	(0.01)	51.98
305-031-000-000	305-031-000-000		51.99	(0.01)	51.98
305-032-000-000	305-032-000-000		51.99	(0.01)	51.98
305-033-000-000	305-033-000-000		51.99	(0.01)	51.98
305-034-000-000	305-034-000-000		51.99	(0.01)	51.98
305-035-000-000	305-035-000-000		51.99	(0.01)	51.98
305-036-000-000	305-036-000-000		51.99	(0.01)	51.98
305-037-000-000	305-037-000-000		51.99	(0.01)	51.98
305-038-000-000	305-038-000-000		51.99	(0.01)	51.98
305-039-000-000	305-039-000-000		51.99	(0.01)	51.98
305-040-000-000	305-040-000-000		51.99	(0.01)	51.98
305-041-000-000	305-041-000-000		51.99	(0.01)	51.98
305-042-000-000	305-042-000-000		51.99	(0.01)	51.98
305-043-000-000	305-043-000-000		51.99	(0.01)	51.98
305-044-000-000	305-044-000-000		51.99	(0.01)	51.98
305-045-000-000	305-045-000-000		51.99	(0.01)	51.98
305-046-000-000	305-046-000-000		51.99	(0.01)	51.98
305-047-000-000	305-047-000-000		51.99	(0.01)	51.98
305-048-000-000	305-048-000-000		51.99	(0.01)	51.98
305-049-000-000	305-049-000-000		51.99	(0.01)	51.98
305-050-000-000	305-050-000-000		51.99	(0.01)	51.98
305-051-000-000	305-051-000-000		51.99	(0.01)	51.98
305-052-000-000	305-052-000-000		51.99	(0.01)	51.98
305-053-000-000	305-053-000-000		51.99	(0.01)	51.98
305-054-000-000	305-054-000-000		51.99	(0.01)	51.98
305-055-000-000	305-055-000-000		51.99	(0.01)	51.98

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
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Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
305-056-000-000	305-056-000-000		51.99	(0.01)	51.98
305-057-000-000	305-057-000-000		51.99	(0.01)	51.98
305-058-000-000	305-058-000-000		51.99	(0.01)	51.98
305-059-000-000	305-059-000-000		51.99	(0.01)	51.98
305-060-000-000	305-060-000-000		51.99	(0.01)	51.98
305-061-000-000	305-061-000-000		51.99	(0.01)	51.98
305-062-000-000	305-062-000-000		51.99	(0.01)	51.98
305-063-000-000	305-063-000-000		51.99	(0.01)	51.98
305-064-000-000	305-064-000-000		51.99	(0.01)	51.98
305-065-000-000	305-065-000-000		51.99	(0.01)	51.98
305-066-000-000	305-066-000-000		51.99	(0.01)	51.98
305-067-000-000	305-067-000-000		51.99	(0.01)	51.98
305-068-000-000	305-068-000-000		51.99	(0.01)	51.98
305-069-000-000	305-069-000-000		51.99	(0.01)	51.98
305-070-000-000	305-070-000-000		51.99	(0.01)	51.98
306-001-000-000	306-001-000-000		57.64	0.00	57.64
306-002-000-000	306-002-000-000		57.64	0.00	57.64
306-003-000-000	306-003-000-000		57.64	0.00	57.64
306-004-000-000	306-004-000-000		57.64	0.00	57.64
306-005-000-000	306-005-000-000		57.64	0.00	57.64
306-006-000-000	306-006-000-000		57.64	0.00	57.64
306-007-000-000	306-007-000-000		57.64	0.00	57.64
306-008-000-000	306-008-000-000		57.64	0.00	57.64
306-009-000-000	306-009-000-000		57.64	0.00	57.64
306-010-000-000	306-010-000-000		57.64	0.00	57.64
306-011-000-000	306-011-000-000		57.64	0.00	57.64
306-012-000-000	306-012-000-000		57.64	0.00	57.64
306-013-000-000	306-013-000-000		57.64	0.00	57.64
306-014-000-000	306-014-000-000		57.64	0.00	57.64
306-015-000-000	306-015-000-000		57.64	0.00	57.64
306-016-000-000	306-016-000-000		57.64	0.00	57.64
306-017-000-000	306-017-000-000		57.64	0.00	57.64
306-018-000-000	306-018-000-000		57.64	0.00	57.64
306-019-000-000	306-019-000-000		57.64	0.00	57.64
306-020-000-000	306-020-000-000		57.64	0.00	57.64
306-021-000-000	306-021-000-000		57.64	0.00	57.64
306-022-000-000	306-022-000-000		57.64	0.00	57.64
306-023-000-000	306-023-000-000		57.64	0.00	57.64
306-024-000-000	306-024-000-000		57.64	0.00	57.64
306-025-000-000	306-025-000-000		57.64	0.00	57.64
306-026-000-000	306-026-000-000		57.64	0.00	57.64
306-027-000-000	306-027-000-000		57.64	0.00	57.64
306-028-000-000	306-028-000-000		57.64	0.00	57.64
306-029-000-000	306-029-000-000		57.64	0.00	57.64
306-030-000-000	306-030-000-000		57.64	0.00	57.64

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
306-031-000-000	306-031-000-000		57.64	0.00	57.64
306-032-000-000	306-032-000-000		57.64	0.00	57.64
306-033-000-000	306-033-000-000		57.64	0.00	57.64
306-034-000-000	306-034-000-000		57.64	0.00	57.64
306-035-000-000	306-035-000-000		57.64	0.00	57.64
306-036-000-000	306-036-000-000		57.64	0.00	57.64
306-037-000-000	306-037-000-000		57.64	0.00	57.64
306-038-000-000	306-038-000-000		57.64	0.00	57.64
306-039-000-000	306-039-000-000		57.64	0.00	57.64
306-040-000-000	306-040-000-000		57.64	0.00	57.64
306-041-000-000	306-041-000-000		57.64	0.00	57.64
306-042-000-000	306-042-000-000		57.64	0.00	57.64
306-043-000-000	306-043-000-000		57.64	0.00	57.64
306-044-000-000	306-044-000-000		57.64	0.00	57.64
306-045-000-000	306-045-000-000		57.64	0.00	57.64
306-046-000-000	306-046-000-000		57.64	0.00	57.64
306-047-000-000	306-047-000-000		57.64	0.00	57.64
306-048-000-000	306-048-000-000		57.64	0.00	57.64
306-049-000-000	306-049-000-000		57.64	0.00	57.64
306-050-000-000	306-050-000-000		57.64	0.00	57.64
306-051-000-000	306-051-000-000		57.64	0.00	57.64
306-052-000-000	306-052-000-000		57.64	0.00	57.64
307-001-000-000	307-001-000-000		57.64	0.00	57.64
307-002-000-000	307-002-000-000		57.64	0.00	57.64
307-003-000-000	307-003-000-000		57.64	0.00	57.64
307-004-000-000	307-004-000-000		57.64	0.00	57.64
307-005-000-000	307-005-000-000		57.64	0.00	57.64
307-006-000-000	307-006-000-000		57.64	0.00	57.64
307-007-000-000	307-007-000-000		57.64	0.00	57.64
307-008-000-000	307-008-000-000		57.64	0.00	57.64
307-009-000-000	307-009-000-000		57.64	0.00	57.64
307-010-000-000	307-010-000-000		57.64	0.00	57.64
307-011-000-000	307-011-000-000		57.64	0.00	57.64
307-012-000-000	307-012-000-000		57.64	0.00	57.64
307-013-000-000	307-013-000-000		57.64	0.00	57.64
307-014-000-000	307-014-000-000		57.64	0.00	57.64
307-015-000-000	307-015-000-000		57.64	0.00	57.64
307-016-000-000	307-016-000-000		57.64	0.00	57.64
307-017-000-000	307-017-000-000		57.64	0.00	57.64
307-018-000-000	307-018-000-000		57.64	0.00	57.64
307-019-000-000	307-019-000-000		57.64	0.00	57.64
307-020-000-000	307-020-000-000		57.64	0.00	57.64
307-021-000-000	307-021-000-000		57.64	0.00	57.64
307-022-000-000	307-022-000-000		57.64	0.00	57.64
307-023-000-000	307-023-000-000		57.64	0.00	57.64

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
307-024-000-000	307-024-000-000		57.64	0.00	57.64
307-025-000-000	307-025-000-000		57.64	0.00	57.64
307-026-000-000	307-026-000-000		57.64	0.00	57.64
307-027-000-000	307-027-000-000		57.64	0.00	57.64
307-028-000-000	307-028-000-000		57.64	0.00	57.64
307-029-000-000	307-029-000-000		57.64	0.00	57.64
307-030-000-000	307-030-000-000		57.64	0.00	57.64
307-031-000-000	307-031-000-000		57.64	0.00	57.64
307-032-000-000	307-032-000-000		57.64	0.00	57.64
307-033-000-000	307-033-000-000		57.64	0.00	57.64
307-034-000-000	307-034-000-000		57.64	0.00	57.64
307-035-000-000	307-035-000-000		57.64	0.00	57.64
307-036-000-000	307-036-000-000		57.64	0.00	57.64
307-037-000-000	307-037-000-000		57.64	0.00	57.64
307-038-000-000	307-038-000-000		57.64	0.00	57.64
307-039-000-000	307-039-000-000		57.64	0.00	57.64
307-040-000-000	307-040-000-000		57.64	0.00	57.64
307-041-000-000	307-041-000-000		57.64	0.00	57.64
307-042-000-000	307-042-000-000		57.64	0.00	57.64
307-043-000-000	307-043-000-000		57.64	0.00	57.64
307-044-000-000	307-044-000-000		57.64	0.00	57.64
307-045-000-000	307-045-000-000		57.64	0.00	57.64
307-046-000-000	307-046-000-000		57.64	0.00	57.64
307-047-000-000	307-047-000-000		57.64	0.00	57.64
307-048-000-000	307-048-000-000		57.64	0.00	57.64
307-049-000-000	307-049-000-000		57.64	0.00	57.64
307-050-000-000	307-050-000-000		57.64	0.00	57.64
307-051-000-000	307-051-000-000		57.64	0.00	57.64
307-052-000-000	307-052-000-000		57.64	0.00	57.64
307-053-000-000	307-053-000-000		57.64	0.00	57.64
307-054-000-000	307-054-000-000		57.64	0.00	57.64
307-055-000-000	307-055-000-000		57.64	0.00	57.64
307-056-000-000	307-056-000-000		57.64	0.00	57.64
307-057-000-000	307-057-000-000		57.64	0.00	57.64
307-058-000-000	307-058-000-000		57.64	0.00	57.64
307-059-000-000	307-059-000-000		57.64	0.00	57.64
307-060-000-000	307-060-000-000		57.64	0.00	57.64
307-061-000-000	307-061-000-000		57.64	0.00	57.64
307-062-000-000	307-062-000-000		57.64	0.00	57.64
307-063-000-000	307-063-000-000		57.64	0.00	57.64
307-064-000-000	307-064-000-000		57.64	0.00	57.64
307-065-000-000	307-065-000-000		57.64	0.00	57.64
307-066-000-000	307-066-000-000		57.64	0.00	57.64
307-067-000-000	307-067-000-000		57.64	0.00	57.64
307-068-000-000	307-068-000-000		57.64	0.00	57.64

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Final Detail Report for the 2010/11 Billing

Account ID	Property ID	DB	OMR Levy	Misc Adjs	Total
307-069-000-000	307-069-000-000		57.64	0.00	57.64
307-070-000-000	307-070-000-000		57.64	0.00	57.64
307-071-000-000	307-071-000-000		57.64	0.00	57.64
307-072-000-000	307-072-000-000		57.64	0.00	57.64
307-073-000-000	307-073-000-000		57.64	0.00	57.64
307-074-000-000	307-074-000-000		57.64	0.00	57.64
307-075-000-000	307-075-000-000		57.64	0.00	57.64
307-076-000-000	307-076-000-000		57.64	0.00	57.64
307-077-000-000	307-077-000-000		57.64	0.00	57.64
307-078-000-000	307-078-000-000		57.64	0.00	57.64
307-079-000-000	307-079-000-000		57.64	0.00	57.64
307-080-000-000	307-080-000-000		57.64	0.00	57.64
307-081-000-000	307-081-000-000		57.64	0.00	57.64
307-082-000-000	307-082-000-000		57.64	0.00	57.64
307-083-000-000	307-083-000-000		57.64	0.00	57.64
307-084-000-000	307-084-000-000		57.64	0.00	57.64
307-085-000-000	307-085-000-000		57.64	0.00	57.64
307-086-000-000	307-086-000-000		57.64	0.00	57.64
307-087-000-000	307-087-000-000		57.64	0.00	57.64
307-088-000-000	307-088-000-000		57.64	0.00	57.64
307-089-000-000	307-089-000-000		57.64	0.00	57.64
307-090-000-000	307-090-000-000		57.64	0.00	57.64
307-091-000-000	307-091-000-000		57.64	0.00	57.64
307-092-000-000	307-092-000-000		57.64	0.00	57.64
307-093-000-000	307-093-000-000		57.64	0.00	57.64
307-094-000-000	307-094-000-000		57.64	0.00	57.64
307-095-000-000	307-095-000-000		57.64	0.00	57.64
307-096-000-000	307-096-000-000		57.64	0.00	57.64
364-001-000-000	364-001-000-000		284.64	0.00	284.64
364-002-000-000	364-002-000-000		284.64	0.00	284.64
364-003-000-000	364-003-000-000		284.64	0.00	284.64
364-004-000-000	364-004-000-000		284.64	0.00	284.64
364-005-000-000	364-005-000-000		284.64	0.00	284.64
364-006-000-000	364-006-000-000		284.64	0.00	284.64
364-007-000-000	364-007-000-000		284.64	0.00	284.64
364-008-000-000	364-008-000-000		284.64	0.00	284.64
364-009-000-000	364-009-000-000		284.64	0.00	284.64
397 Accounts			**$88,310.56**	**$(1.06)**	**$88,309.50**

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