

## Method of Assessment

The method of assessment is determined by an analysis of the special benefit a property receives from the proposed improvements.

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The method of apportionment established for most districts formed under the Municipal Improvement Act of 1913 utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses a defined unit of measurement to calculate a basic unit of assessment. For each category of benefit, the following discussion identifies the parcels that benefit, the assignment of EBUs, and the related equations to determine a parcel's assessment. Since the special benefits associated with assessments accrue to the property, the availability of sewer service for each property will be considered the basis for benefit, regardless of whether or how much the property owner chooses to use that sewer service.

The properties within the District consist of 555 residential parcels and 4 commercial/other parcels. Residential parcels place the same estimated level of demand on the sewer system once connected and therefore receive the same benefit from the ability to connect to the system. Since all of the parcels have the same ability to use the sewer system, each parcel that will be or could be served by the sewer system receives the same special benefit. The size of the property or the size of the house has no bearing on the special benefit conferred on the property by the improvements. Likewise, the level of benefit does not change depending on the linear frontage of the sewer line, the property value, or the location within the District as they each will have an equivalent connection to the system. Rather, the meter size and hence the maximum flow that can be generated by the property will determine the proportional benefit.

There are three distinct factors that contribute to the proportional special benefit conferred on each property: BOD (bio-chemical oxygen demand), SS (suspended solids), and capacity.

Each distinct benefit factor will receive equal weight relative to the other benefit factors when calculating the assessment. It was determined that each benefit factor should receive equal weight because each produces an identifiable, distinct and substantial benefit to the properties within the District; however, as a result of the distinct nature of each of the types of benefit, there is no objective way to measure the relative benefit of one benefit factor versus that of another. In the absence of a more precise methodology, each special benefit factor is given equal weight.

Meter Size (inches)	Meter Capacity Ratio
Up to 1 inch	1.0
1.5	3.0
2	4.8

Customer Class	BOD (mg/l)	BOD Ratio	SS (mg/l)	SS Ratio
<b>Residential</b>	410	1.0	410	1.0
<b>Non-Residential</b>				
Commercial - Low Strength	410	1.0	410	1.0
Commercial - Medium Strength	660	1.61	660	1.61
Commercial - High Strength	1,650	4.02	1,160	2.83

$$\frac{1}{3} BOD\ Ratio + \frac{1}{3} SS\ Ratio + \frac{1}{3} Capacity\ Ratio = Total\ EBUs$$

**CALCULATION OF A PARCEL’S ASSESSMENT**

The following formula mathematically describes the way assessments are calculated.

$$\frac{Total\ Benefit\ Assessment}{Total\ EBUs} = Assessment\ Rate\ per\ EBU$$