

Port Ludlow Drainage District Assessment System Ordinance
Appendix 1: Assessment System Calculation Method

As provided for in Chapter 85.38 Revised Code of Washington, the Port Ludlow Drainage District Assessment System is designed to generate \$1,000 in revenue for the District. The Assessment System determines the amount that each parcel within the District will be assessed per \$1,000 of District revenue. The District Commissioners will determine the total annual District assessment and the total amount assessed on each individual parcel through the adoption of the annual District budget. If, as an example, the District budget were set at \$70,000, the actual assessment on any parcel would be the amount assigned in the Assessment System multiplied by 70.

The Assessment System is based on a combination of two assessments. The first is an assessment on the parcel’s acreage as a proportion of the total acreage within the District. The second is an assessment on the parcel’s impervious surface area as a proportion of the total impervious surface area within the District. 35% of the assessment is based on land area and 65% of the assessment is based on impervious surface area.

35% of the assessment, or \$350.00 of the \$1,000, is assigned to the area within the District. The area portion of the assessment system consists of five Zones (Zone 0, Zone 1, Zone 2, Zone 3, and Zone 4). Zone 0 is areas permanently held in reserve or greenbelt areas that cannot be developed. Zone 1 is areas that can be developed, except for Zones 2, 3, and 4. It comprises the majority of the District. Zone 2 is five-acre residential lots in Port Ludlow No. 6 that completely drain into the District. Zone 3 is five-acre residential lots in Port Ludlow No. 6 that partially drain into the District. Zone 4 is five-acre residential lots in Port Ludlow No. 6 that completely drain out of the District. Zone 0 parcels will pay 5 percent of the area assessment. Zone 1 parcels will pay 100 percent of the area assessment. Zone 2 parcels will pay 15 percent of the area assessment. Zone 3 parcels will pay 10 percent of the area assessment. Zone 4 parcels will pay 5 percent of the area assessment.

There are 121.9 acres in Zone 0, 430.7 acres in Zone 1, 37.5 acres in Zone 2, 19.9 acres in Zone 3, and 10.2 acres in Zone 4. The area portion of a \$1,000 hypothetical assessment is:

	Percentage of Area Assessment	2008 Rate per \$,1000 Assessment
Zone 0	5%	= \$0.039333 per acre
Zone 1	100%	= \$0.786654 per acre
Zone 2	15%	= \$0.117998 per acre
Zone 3	10%	= \$0.078665 per acre
Zone 4	5%	= \$0.039333 per acre

65% of the assessment, or \$650.00 of the \$1,000, is assigned to impervious surface area. There are approximately 75 acres of impervious surface in the District. Based on a random sample of residences, a single family residence is assumed to have 3,000 square feet of impervious surface. 3,000 square feet of impervious surface is an Equivalent Residential Unit (ERU) of impervious surface. A multi-family residence is assigned 0.75 ERUs. Based upon a total of 1,087.2 ERUs within the District, the impervious surface portion of a \$1,000 hypothetical assessment is:

$$\text{Improvement assessment} = \$0.597871 \text{ per ERU}$$

The rates shown in this Appendix have been rounded. The District’s assessment database uses the actual data entered into the database, not the rounded rates shown in this example.

Parcel Assessment Formula per \$1,000 of District Revenue

A parcel’s assessment per \$1,000 of District revenue is based on the parcel’s area and the area of impervious surface measured in Equivalent Residential Units.

$$\text{Parcel Assessment} = (\text{area rate} \times \text{parcel area}) + (\text{ERU rate} \times \text{ERUs on the parcel})$$