

**Nipomo Community Services District
Basis of Assessment**

Group	Sub Group	Land Use Category	Description	Parcel Sizes Included (acres)	Basis of Assessment
1	A	Residential with 1 unit (RSF, RMF, RR, RS, RL)	All residential parcels with one unit	<= to 0.35	1.00 Equivalent Benefit Unit
	B			>0.35 & <= 0.65	1.60 benefit units
	C			>0.65	2.00 benefit units
2	A	Residential with 2 units	Second Unit on a residential property	<=1.00	0.00 benefit units
	B			>1.00	0.30 benefit unit for second unit
3	A	Residential with 3 or More units	Residential properties with greater than two units (includes triplex, fourplex. Does not include subdividable RSF parcels)	All Parcel Sizes	0.30 benefit unit for each additional unit beyond two units
4	A	Residential Multi-Family (RMF)	Multi-family units w/ no land (i.e. condos, apartments, mobile homes)	All Parcel Sizes	0.70 benefit units per unit
5	A	Commercial (CS, OP, CR)	Commercial Services, Office Professional, Commercial Retail	<= to 0.35	1.00 benefit unit
	B			>0.35 & <= 0.65	1.60 benefit units
	C			>0.65 & <= 2.00	3.00 benefit units
	D			>2.00	6.00 benefit units
6	A	Mini Storage	Storage units with physical storage structures	All Parcel Sizes	0.50 benefit units
7	A	School	School	<= to 0.35	1.00 benefit unit
	B			>0.35 & <= 0.65	1.60 benefit units
	C			>0.65 & <= 2.00	3.00 benefit units
	D			>2.00	3.00 benefit units plus 1.0 benefit unit for every acre above 2.0 acres
8	A	Public Mtg	Includes churches, public meeting halls, excluding schools	<= to 0.35	1.00 benefit unit
	B			>0.35 & <= 0.65	1.60 benefit units
	C			>0.65 & <= 2.00	2.00 benefit units
	D			>2.00	1.00 benefit units per acre
9	A	Recreational	Parks, Fields, etc	All Parcel Sizes	1.00 benefit units per acre
10	A	Government	Government (i.e. Fire Station, Police, etc)	<= to 0.35	1.00 benefit unit
	B			>0.35 & <= 0.65	1.60 benefit units
	C			>0.65 & <= 2.00	3.00 benefit units
	D			>2.00	3.00 benefit units plus 1.00 benefit unit for every acre above 2.00 acres
11	A	Public Facilities w/ No Irrigation	Public Facilities with no irrigation (i.e. wells, tanks, lift stations)	All Parcel Sizes	0.00 benefit units
12	A	Public Facilities w/ Irrigation	Public Facilities with irrigation	All Parcel Sizes	1.00 benefit units per acre
13	A	Open Space w/ No Irrigation	Open Space w/ no irrigation (i.e. medians, parking lots, etc)	All Parcel Sizes	0.00 benefit units
14	A	Open Space w/ Irrigation	Open Space w/ existing irrigation	All Parcel Sizes	1.00 benefit units per acre
15	A	WWTP	Wastewater Treatment Plant	All Parcel Sizes	1.00 benefit unit
16	A	Agriculture	Agriculture parcels using NCSD water	All Parcel Sizes	1.00 benefit units per acre
17	A	Hotel	Hotel or Bed & Breakfast	All Parcel Sizes	0.40 benefit units per room
18	A	Exempted Parcels	Parcels with their own water source	All Parcel Sizes	0.00 benefit units

Property Owner Assessment Worksheet for NCSD Customers (Approximate Current ESTIMATE)

1

Total Assessment

(Example)

a. Enter your Benefit Units _____ 2.0 (*developed home)

b. Multiply a. by \$1,776 _____ $2.0 \times \$1,776 = \$3,552$

c. Multiply a. by \$1,504 _____ $2.0 \times \$1,504 = \$3,008$
if prepayment is made



This is your Total Assessment

(*Cost per Benefit Unit for an undeveloped property is \$2,783)

2

Yearly Payment

(Example)

a. Enter your Benefit Units _____ 2.0

b. Multiply a. by \$131 _____ $2.0 \times \$131 = \262

This is your estimated
Yearly Payment on your
Property Tax Bill

