

## **Explanation of Special Assessment Roll Benefit Formulas**

### **Formula Used to Calculate Sewer District Benefit Since 2016**

The Victor Consolidated Sewer District has previously incurred capital debt to install sewer trunk lines and must make annual principal payment and interest to repay these bonds. It is necessary for the Town to collect taxes to make the annual capital debt and interest payments. Further, capital improvements to the existing sewer infrastructure are now required. These funds are collected from all property owners that are benefited within the consolidated sewer district through a benefit-based special assessment.

The sewer benefit formula takes into account A) water consumption, B) property acreage and C) parcel use.

#### **A) Water Consumption**

One-third of the benefit formula is based on the property's water consumption in the first quarter (three months) of the year of the Special Assessment Roll being prepared times a calculated per gallon rate. The commercial rate per gallon is two times that of the residential rate.

The water consumption of a carwash is reduced by 22% due to the evaporation and carry-out of water on a car after the wash cycle and will be based on the third quarter's billing cycle consumption.

#### **B) Property Acreage**

One-third of the benefit formula is based on each property's acreage and is computed in accord with the following chart:

##### **Residential:**

- Lots comprised of 5.99 acres or less – 1 unit
- Lots comprised of 6.00 acres to 23.99 acres – 2 units
- Lots comprised of 24.00 acres or more – 3 units

##### **Commercial:**

- Lots comprised of 1.99 acres or less - 3 units
- Lots comprised of 2.00 acres to 7.99 acres - 6 units
- Lots comprised of 8.00 acres to 31.99 acres - 10 units
- Lots comprised of 32.00 acres or more - 12 units

Acreage shall mean the net acreage after the subtraction of any Town Conservation Easement lands or lands encumbered by a Homeowner's Association (HOA) restriction that prohibits improvement or subdivision of HOA lands.

### C) Parcel Use

One-third of the benefit formula is based on the property's use and is computed in accord with the following chart:

#### Residential:

- Vacant land – 0.5 unit
- Improved land – 1.0 unit for each dwelling unit

#### Commercial:

- Vacant Land - one (1) unit
- Improved land - two (2) units for each dwelling unit
- four (4) units for each business

Parcels that are more than 100 feet from functional sewer infrastructure or parcels that are 100% encumbered by DEC wetlands are assessed a nominal fee of \$1.00.

### **Formula Used to Calculate Lighting District Benefit Since 2016**

The Town incurs annual operation and maintenance (O&M) costs within all the lighting districts and it's necessary for the Town to collect funds to cover these expenses. Each of the following lighting district's O&M expenses are spread equally over the lots within each respective lighting district:

- Brook-Meadow Light District
- Fairways Phase 1 Lighting District
- Quail Ridge III Lighting District
- Rolling Meadows Lighting District
- Stoneleigh Lighting District

In accordance with Town Board Resolution Number 92 of 1992 the O&M costs of the Cobble Creek Lighting District shall be shared between the residential homes and the Owner of the Cobble Creek golf course and club house. The total O&M cost shall be apportioned between the residential and commercial portions and shall herein be based upon the percentage of total road frontage occupied by each along the area improved by the lighting district.

The road frontage apportionment shall be as follows:

- residential lots - 71.59%
- Cobble Creek golf course and club house - 28.41%

The resulting apportioned benefit value shall be shared between the individual taxable parcels as follows:

- The Cobble Creek golf course and club house shall pay 100% of their total lighting district benefit fee.
- The residential parcel's benefit fee shall be spread equally over the remaining taxable parcels within the lighting district except:
- 6900 Gillis Road, 6902 Gillis Road and 6904 Gillis Road will pay a nominal fee of \$1.00 each,
- all parcels located within the Highland Green Homeowner's Association shall be at a rate equal to one-half of the benefit fee of the residential parcels.

**Formula Used to Calculate Central Water District Benefit Since 2017**

The Town of Victor has previously incurred capital debt to install water infrastructure within Extension #1 of the Central Water District located in the Town's northwest quadrate (NW Quad) and the Town must make annual principal payment and interest to repay this bond. It is necessary for the Town to collect a capital recovery fee to make this annual capital debt and interest payment. These funds are collected from all property owners within the Central Water District through a benefit-based special assessment.

The water benefit formula takes into account A) located within the Central Water District, B) located within the NW Quad and C) water meter pipe diameter and water meter quantity. One third of the total capital recovery charge is apportioned to each part of the benefit formula.

A) Parcels located within the Central Water District

One-third of the capital recovery fee is an ad valorem charge levied against all the tax parcels located within the Central Water District.

B) Parcels located within the NW Quad

One-third of the capital recovery fee is an ad valorem charge levied against only the tax parcels located with the NW Quad.

C) Water meter pipe diameter and Water meter quantity

One-third of the capital recovery fee is based on the pipe diameter of the water meter and number of water meters located on the tax parcel. A tax parcel is allowed one (1) meter that is 5/8" in size. Each additional 5/8" meter or any larger sized meter is charged the appropriate meter surcharge. The meter surcharge is based on the following chart:

<u>Meter Size</u>	<u>Surcharge per Meter</u>
5/8"	\$3.00

1"	\$6.00
1 ½"	\$14.00
2"	\$23.00
3"	\$53.00
4"	\$98.00
6"	\$217.00
8"	\$375.00
10"	\$849.00

A parcels that are more than 100 feet from a functional water main or are receiving water from an out-of-district water main are not charged any benefit fee.