Please return to:

Executive Assistant
Kennewick Irrigation District
12 West Kennewick Avenue
Kennewick, WA 99336

KENNEWICK IRRIGATION DISTRICT RESOLUTION 2014-01

ASSESSMENT ROLL FOR 2014

WHEREAS, the Board of Directors of Kennewick Irrigation District met as a board of equalization in open public session on December 3, 2013 with a quorum present, pursuant to notice and as provided by statute, and upon hearing and considering all objections to the Assessment Roll as came before them, closed the Board of Equalization by unanimous vote,

NOW THEREFORE BE IT RESOLVED that the Board of Directors confirms that the Assessment Roll is closed as equalized and the Board Secretary is directed to levy the tolls to the tiers described in the attachment hereto and made a part hereof by this reference.

Resolution 2014-01 is hereby adopted by the Board of Directors of the Kennewick Irrigation District, Benton County, Washington, at a meeting with a quorum present in open public session thereof, this 21st day of January, 2014.

Gene A. Huffman

Patrick McGuire

David McKenzie

Dean Dennis

Kirk Rathbun

ATTACHMENT

KENNEWICK IRRIGATION DISTRICT 2014 ASSESSMENTS

Each parcel will be charged according to the 2009-2014 adopted Toll Structure:

Tier	Parcel Size	Non- pressurized	Pressurized
1	Less than or equal to 0.0750 acres	\$21	\$21
2	Between 0.0751 and 0.150 acres	\$191	\$279
3	Between 0.151 and .250 acres	\$217	\$321
4	Between .251 and .450 acres	\$238	\$362
5	Between .451 and .650 acres	\$269	\$414
6	Between .651 and 1.100 acres	\$300	\$476
7	Between 1.101 and 1.800 acres	\$342	\$543
8	Between 1.801 and 3.000 acres	\$383	\$616
9	Between 3.001 and 5.000 acres	\$430	\$704
10	Between 5.001 and 8.000 acres	\$481	\$802
11	Larger than 8.000 acres	\$82.80/acre	\$103.50/acre

Condominium & Townhome Units Rate Calculation: KID is required by State Law to assess against individual condominium units for their proportionate ownership share of the total acreage of the project as identified in the condo declaration or legal ownership documents. The exception to this would be where the common area is legally owned exclusively by the Homeowners' Association, which would be assessed like any other property owner. The KID assessment for units developed and held under the enabling condominium legislation (Chapter 64.32 and 64.34) shall be: The Tier 1 Charge above plus any applicable fees below, assessed against each condominium unit.

In addition to the above eleven tier charges each parcel, including condominium units, will be charged:

- 1. The 2014 Capital Project Assessment of \$53.09.
- 2. Any applicable United States Bureau of Reclamation (USBR) construction loan payment (estimated at \$3.85 per acre for old lands and \$4.54 per acre for new lands).

3. Parcels with outstanding KID-financed Local Improvement District construction notes will be assessed, as applicable, according to their individual loan agreements.

EXCESS WATER:

Excess water charge for non-pressurized systems will be as follows: The annual allotment of water is 3.5 acre-feet of water per acre of land. For the first acre-foot or fraction thereof above allotment, at a rate of \$28.39 per acre-foot ($$82.80/3.5 = $23.66 \times 120\% = 28.39); for each acre-foot or fraction in excess of the first acre-foot above the allotment, the rate is \$33.12 per acre-foot ($$82.80/3.5 = $23.66 \times 140\% = 33.12).

Excess water charge for pressurized systems will be as follows: The annual allotment of water is 3.5 acre-feet of water per acre of land. For the first acre-foot or fraction thereof above allotment, at a rate of \$34.28 per acre-foot ($$103.50/3.5 = $29.57 \times 120\% = 35.48); for each acre-foot or fraction in excess of the first acre-foot above the allotment, the rate is \$40.00 per acre-foot ($$103.50/3.5 = $29.57 \times 140\% = 41.40).

Pursuant to KID Policy 3.2-3 and consistent with the USBR/KID Contract excess water charges, when multiple parcels receive water from a single measured delivery point, will be prorated among benefiting parcels based on the number of acres in the allotment for each parcel. The charges will be prorated in this manner even if the actual usage of excess water is not proportionate, unless the individual parcels are metered or individualized use is established by KID or the Watermaster. For billing efficiency and cost savings, KID may set a minimum amount per account before excess will be charged out to parcels.

NOTE

The figures above represent the US Bureau of Reclamation and Kennewick Irrigation District Maintenance and Operations charges which apply to all parcels.