



BELLA VISTA WATER DISTRICT

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FACT SHEET - SPECIAL ASSESSMENT

The Bella Vista Water District annually levies a special assessment. This assessment was authorized by the District's voters/landowners in March, 1964.

The purposes of the assessment are for:

1. The purchase of water from the U.S. Bureau of Reclamation
2. To repay the cost of the water system in accordance with the contract between the U.S. Bureau of Reclamation and the District.
3. To operate and maintain the system.
4. To maintain a contingency reserve.

The authority given the District by the election was to set a rate up to \$1.00 per \$100.00 of assessed valuation of land only (not improvements). The special assessment rate for the 2010-2011 fiscal year is \$0.37 per \$100.00 of assessed land value. In recent years the District has attempted to keep the rate at or near the \$0.37 level. The rate will fluctuate slightly from year to year due to the inability of the County to provide the District with the final assessed valuation figures upon which to base the rate until after the date the rate must be set by the District's Board of Directors for that year.

It should be noted that this obligation was voted on prior to Proposition 13 and was tested in court after Proposition 13. The court opinion stated that the special assessment is not a tax; therefore, Proposition 13 did not limit the authority of the District to levy these assessments.