NDWA 2025-2026 Assessment Rates [1/]

Base Rate Per Acre	**$4.84**
Minimum Parcel Assessment	**$12.56**

Water Right Classification	Proportional Special Benefit	Assessment Rate [2/] (per acre)
Riparian	1.00	**$4.84**
Pre-1927	1.71	**$8.27**
1927-1938	2.09	**$10.11**
1938-1954	2.42	**$11.71**
Post-1954	2.49	**$12.05**
No Apparent WR	2.49	**$12.05**
Other Classifications		
Isolated Groundwater	1.00	**$4.84**
Isolated Non-Irrigated	0.62	**$3.00**
Sherman Island	0.50	**$2.42**
Minimum Parcel Assessment		**$12.56**

[1/] NDWA Boad of Directors approved an increase of annual assessment rates by the greater of 3% or the annual change in CPI-W for San Francisco-Oakland-San Jose. The CPI-W increased by 1.93% from June 2024 to June 2025. Therefore, the 2025-26 annual assessment rates were increased by 3.00% over 2024-25.

[2/] Calculated Assessments for each parcel rounded down to next even penny value per direction of NDWA BOD 8/22/2018.