

**TOWN OF KIRKWOOD  
GUIDE FOR UNIT ASSESSMENT  
IN ALL WATER AND SEWER DISTRICTS**

November 2004

PROPERTY USE	UNIT CHARGED
1. (a) Residential – Single Family	1.0 unit for 100 front foot or less: .01 unit for each additional front foot not to exceed 150 ft. or a maximum of 2.5 units. Corner residential lots shall be computed on the shorter frontage of the two involved.
(b) Multiple Dwelling	Same as single family residence plus 1.0 unit for each family unit over one.
(c) Combined Residential & Commercial	Same as residential plus additional units based on the specific type of commercial use utilized.
(d) Vacant Residential	1.0 unit for one acre or less: 0.1 unit for each additional 0.1 acre not to exceed a maximum of 2.5 units
(e) Trailer Park	1.0 unit per single family trailer plus 1.0 unit per vacant acre.
2. (a) Commercial – Vacant Acreage	1.0 unit per 50 front foot or less to depth of 200 ft. .02 unit for each additional front foot. Corner commercial lots shall be computed on the shorter frontage of the two streets involved. Additional units for vacant acreage beyond 200 ft. depth at 1.0 unit per vacant acre.
(b) Commercial – Acreage	1.0 unit per one acre or less: 0.1 unit for each additional 0.1 acre. <u>Add'tl units shall be charged based on the specific commercial use utilized.</u> These units will be cumulative to units assessed for 2.(e)
(c) Office Building	Shall be assessed in accordance with four basic factors which are directly related to the basic residential unit. The following are the factors and the unit assessment: A. <u>Square Footage</u> – Will be the sum of the square footage of each floor. Assessment: 1.0 unit for each 1,000 sq. ft. B. <u>Employees</u> – Will be based on the total number of employees. Assessment: .083 units per employee. C. <u>Vacant Acreage</u> – Represents the total acreage minus the building area. Assessment: 1.0 units per acre. D. <u>Water Use Surcharge</u> – Same as 4b-D.

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<p>2. (e) Commercial Utilization These units will be cumulative to units assessed for 2.(b)</p> <p style="padding-left: 40px;">Retail Store Motel</p> <p style="padding-left: 40px;">Gas Station Garage</p> <p style="padding-left: 20px;">Car Wash Rack</p> <p style="padding-left: 20px;">Restaurant or Diner Tavern</p> <p style="padding-left: 40px;">School</p> <p style="padding-left: 40px;">Laundromat</p> <p style="padding-left: 20px;">Barber Shop or Beauty Parlor</p> <p style="padding-left: 40px;">Pharmacy</p> <p style="padding-left: 40px;">Bank</p> <p style="padding-left: 40px;">Delicatessen</p> <p style="padding-left: 20px;">Meat Packing/Processing</p> <p style="padding-left: 20px;">Church, Parsonage, Fire Station</p> <p style="padding-left: 40px;">Drive-In Theater</p> <p style="padding-left: 40px;">Golf Course -Greens</p> <p style="padding-left: 40px;">Golf Course - Restaurant</p> <p style="padding-left: 40px;">Substations</p>	<p>Unit assessment for commercial utilization shall be as listed below. When Utilization is a combination of commercial enterprises, each enterprise shall be Assessed on an individual basis.</p> <p>2.0 units</p> <p>0.5 unit per room plus water use surcharge: represents an assessment for water use over and above normal requirements for sanitary purposes for guests. An allowance of 195 hundred cubic feet for each room and restaurant unit will be made in computing normal use. The surcharge will be made on basis of subtracting from the annual water consumption, the amount calculated for normal sanitary use for guests and assigning to the remainder a value of 1.0 unit for each additional 195 hundred cubic feet of water consumed annually.</p> <p>5.0 units</p> <p>5.0 units</p> <p>2.0 units for each vehicle stall</p> <p>10.0 units</p> <p>10.0 units</p> <p>0.1 units per pupil and/or staff member</p> <p>10.0 units</p> <p>2.0 units</p> <p>2.0 units</p> <p>2.0 units</p> <p>1.0 unit</p> <p>10.0 units</p> <p>Same as residential single family.</p> <p>.083 unit per parking space, plus 1.0 unit per vacant acre not used for building, screen and parking.</p> <p>1 unit per green</p> <p>6.5 units (based on the restaurant being open only about 8 months, calculation pro-rates the normal 10 units for 12 months of operation.) Sewer rent will be charged on water usage to the restaurant only. The proprietor of the golf course will be required to have two water meters, one for the restaurant and one for the golf course.</p> <p>Electrical substations have negligible potential for any development other than their intended use, their benefit from a special sewer district is also considered negligible. Therefore a negligible assessment would be 5% of the normal assessment which is .01 per foot of frontage.</p>
3. (a) Industrial Land	Same as commercial utilization – 2.(e)
4. (a) Industrial Park Vacant Acreage	4.15 units per acre
4. (b) Industrial Park Utilized Industrial	<p>Each enterprise within an industrial park shall be assessed in accordance with four basic factors which are directly related to the basic residential unit. The following are the factors and the unit assessment:</p> <p>A. <u>Square Footage</u> – will be the sum of the square footage of each floor. Assessment: 1.0 unit for each 3,000 sq. ft.</p> <p>B. <u>Employees</u> – will be based on the total number of employees for all shifts. Only employees working at least four (4) hours per day on premises will be used in computation and will not include drivers of vehicles only loading and unloading at site. Assessment: .083 units per employee.</p> <p>C. <u>Vacant Acreage</u> – Represents the total acreage minus the building area. Assessment: 4.15 units per acre.</p> <p>D. <u>Water Use Surcharge</u> (Applicable to Water and Sewer Districts) – Represents an assessment for water use over and above the normal requirements for sanitary purposes for employees. An allowance of 4,500 gallons per year per employee will be made in computing the normal sanitary use. The surcharge will be made on the basis of subtracting from the annual water consumption, the amount calculated for normal sanitary use for employees and assigning to the remainder a value of 1.0 unit for each 166,667 gallons consumed annually.</p>

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6. (a) Industrial User Not Discharging	Water consumed and effluent discharged into the sewer systems are assumed to be equal. However, any industrial user may install a meter at its own cost and expense to measure effluent flow in order to demonstrate effluent discharged is less than water purchased. Any such sewer meter shall be read by Town personnel at the same time as water meters. Sewer unit assessment charges for the subsequent year shall be computed utilizing such reading.

Proposed: February 1998 by Gordon E. Kniffen, Councilman  
 Revised: December 2003 by Gordon E. Kniffen, Supervisor - to add Golf Course  
 Revised: November 2004 by Gordon E. Kniffen, Supervisor – to add Substations