



Special Assessment Methodology Based on Equivalent Residential Units (ERUs)

All parcels of property benefited by the improvements forming the basis of a special assessment shall be assessed based on the number of Equivalent Residential Units (ERUs) assigned to such parcel. The number of ERUs assigned to each parcel is determined according to the following rules:

I. Parcels with a “Legal Right”^[1] to access the improvements or services forming the basis of the special assessment and that are contiguous to the improvements or services forming the basis of the special assessment:

(a) Residential parcels:

- (1) **Improved residential parcels.** Each parcel of property with an agricultural, residential or mobile home zoning district, single-family or multi-family, on which no additional residential units may be placed under applicable land development code requirements shall be assessed one (1) ERU for each existing single family detached residential unit (including mobile homes located on individual lots), and three/fifths (3/5) of an ERU for each existing multi-family residential unit (including, but not limited to, apartments, condominiums, townhouses, duplexes, and mobile homes located in mobile home parks).
- (2) **Partially improved residential parcels.** Each parcel of property with an agricultural, residential or mobile home zoning district, single family or multi-family, on which one (1) or more dwelling units have been placed shall be assessed the greater of the number of ERUs determined according to subparagraph (a)(3) below, or the actual number of existing dwelling units on the parcel according to subparagraph (a)(1) above.
- (3) **Unimproved residential parcels.** Each parcel of property with an agricultural, residential or mobile home zoning district, single family or multi-family, shall be assessed that number of ERUs determined by sixty-five percent (65%) of the maximum number of single-family residential dwelling units allowed under applicable land development code requirements for that parcel.

(b) Nonresidential parcels:

Each parcel of property zoned other than agricultural, residential or mobile home shall be assessed that number of ERUs determined by sixty-five percent (65%) of the maximum number of single-family residential dwelling units allowed under the predominant residential zoning requirements for the assessment area.

II. Parcels with a Legal Right to Secondary or Alternative Access to the Improvements or Services forming the Basis of the Assessment, and that are Contiguous to the Improvements or Services forming the Basis of the Assessment:

Each parcel of property with secondary or alternative access to the improvements or services forming the basis of the assessment shall be assessed fifty percent (50%) of the ERUs determined according to paragraph I. above.

III. Parcels that are not contiguous to the improvements or services forming the basis of the assessment, but where at least fifty percent (50%) of the parcel lies within a 1,000 foot centerline of the improvements or services forming the basis of the assessment and the parcel has access to the collector and arterial roadway network through the improvements or services forming the basis of the assessment.

Such parcels shall be assessed twenty-five percent (25%) of the ERUs determined according to paragraph I. above.

IV. Parcels that are not contiguous to the improvements or services forming the basis of the assessment, but where the parcel's sole means of access to the collector and arterial roadway network is through the improvements or services forming the basis of the assessment.

Such parcels shall be assessed twenty-five (25%) of the ERUs determined according to paragraph I. above.

VI. Exceptions:

(1) The following shall be assessed zero ERUs:

- a. Any parcel of property determined to be unbuildable and which cannot be altered to become a buildable lot or combined with other parcels owned by the same owner to become part of a buildable lot;
- b. Any parcel of property owned by the federal government, the State of Florida, its counties or its municipalities.

(2) The county administrator, or his designee, in response to the presentation of unique,

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exceptional or extraordinary circumstances, where strict application of the above method of determination would create a practical difficulty or an undue hardship, may recommend that the Board of County Commissioners approve an alternative method of determination on a case by case basis in the interest of fairness and administrative ease.

[\[1\]](#) “Legal Right” is defined as the legal right to connect to or access the improvements or services forming the basis of the special assessment under Florida statutory or common law, or pursuant to private agreement. For purposes of this section, the issuance of any state or local permit or approval as a precondition to connection or access shall not be construed as denying any parcel owner a legal right to connect to or access the improvements or services forming the basis of the special assessment.