
2026/2027 BASE TAX EQUATION

Total JWCD acreage = 24,255.39 taxable acres, less 1,465.39 acres (sub-district B), less 1,258.15 acres (sub-district C) = **21,531.68 acres**.

\$ 970,991.00 (DRAFT budget figure)
- 251,753.00 estimated other revenues (page 2)
\$ 719,238.00

\$719,238 divided by 21,531.68 acres = **\$33.40** per acre (**BASE TAX ASSESSMENT**)

SEEPAGE IRRIGATION COST
Actual Seepage Irrigation Cost for 2025/2026 fiscal

Rebate \$766.62 (2025-2026) (seepage irrigation)

SEEPAGE IRRIGATION TAX EQUATION (utilizing irrigation acreage from 2025/2026 calculations)

a) **Los A** = 21,531.68 acres less 21,446.50 acres (Los C & D) = 85.18 ac.
acres receiving 100% irrigation benefits

b) **Los C** = 50.00 acres (x) 30% (seepage irrigation benefits) = 15.00 ac.

c) **Los D** = 21,396.50 acres (x) 0% (seepage irrigation benefits) = -0- ac.

TOTAL ACRES RECEIVING SEEPAGE IRRIGATION BENEFITS = **100.18 ac.**
(Los A, B, & C)

\$766.62 (2025/2026) seepage irrigation costs) divided by 100.18 acres (Los A, B, and C)

= **\$7.65 (IRRIGATION TAX ASSESSMENT)**

SEEPAGE IRRIGATION TAX DELINEATED

a) **Los A** = 85.18 acres x \$7.65 ac. (\$7.65 seepage irrigation tax = 651.63
(x) 100% seepage irrigation benefits)

b) **Los C** = 50.00 acres x \$2.30 ac. (\$7.65 seepage irrigation tax = **115.00**
(x) 30% seepage irrigation benefits)

\$766.63
