

EXHIBIT 2
BENEFITTING FOOTAGE (BF) CALCULATION POLICY

Generally, Benefitting Property Owners (BPO) pay a footage charge based on their *parcel's actual footage* (taken from the Auditor's records when available) along a water or sanitary sewer line (an improvement) that parallels a public Right of Way (ROW) . The actual footage may be adjusted to a Benefitting Footage (BF) that will be used to calculate the assessment apportioned to footage (a unit charge may also be assessed). Exceptions or adjustments to the actual footage may be made to account for unusual shapes or development constraints as follows:

I. Corner Lots/Parcels:

If a BPO benefits on only one side of their parcel from an improvement then that side shall be used to calculate the BF.

If a BPO's parcel benefits on multiple sides from an improvement then the BF shall be calculated as follows:

BF = Longest Side + (Next Longest Side – Township Minimum ≥ 0) + (Next Longest Side – Township ≥ 0), etc.

II. Triangular-Shaped Lots

If a BPO benefits from an improvement along a triangular or pie-shaped lot then the BF shall be calculated as two-thirds (2/3s) of the "base of the triangle's" footage that lies along the public ROW. Other

The District's Engineer and Executive Director may recommend other adjustments to determine the BF based on physical structures or geographical effects. Reductions may be made for: creeks, rivers, ditches, flood plain, wetlands, road facility features (bridges), other utilities (pipelines, electrical transmission lines, etc.), or unusual features.

NOTE: All such adjustments should be made during the time of design or prior to the Board's approval of the tentative assessment. However, it is the Engineer and Executive Director's discretion should this need to be done later.

(2/2008)