

NDWA 2026-2027 Assessment Rates ^{1/}

Base Rate Per Acre **\$5.00**
Minimum Parcel Assessment **\$12.98**

Water Right Classification	Proportional Special Benefit	Assessment Rate ^{2/} (per acre)
Riparian	1.00	\$5.00
Pre-1927	1.71	\$8.55
1927-1938	2.09	\$10.45
1938-1954	2.42	\$12.10
Post-1954	2.49	\$12.45
No Apparent WR	2.49	\$12.45
Other Classifications		
Isolated Groundwater	1.00	\$5.00
Isolated Non-Irrigated	0.62	\$3.10
Sherman Island	0.50	\$2.50
Minimum Parcel Assessment		\$12.98

^{1/} NDWA Board 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 3.41% from June 2025 to June 2026. Therefore, the 2026-27 annual assessment rates were increased by 3.41% over 2025-26.

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