

# County Park District Assessment Formulas for Vacant & Residential Parcels

The Los Angeles County Regional Park and Open Space District's direct assessments, listed as COUNTY PARK DIST on Joint Consolidated Tax Bills, are levied on virtually all the parcels within the County. The formulas used to calculate the assessments for vacant and residential parcels are summarized below.

<p><b>Vacant properties</b></p> <p>Use Codes: Ending in "V"</p>	<p>Vacant parcels are assessed at \$33.69 per acre of land. Land is assessed at the actual size, up to a maximum of 2.5 acres.</p> <p><b>Assessment = \$33.69 per acre (max 2.5 acres)</b></p> <hr/> <p><i>Example.</i> A vacant parcel is 2.7 acres in size.</p> $\begin{aligned} \text{Assessment} &= \$33.69 / \text{acre} \times 2.5 \text{ acres (max)} \\ &= \$84.23 \end{aligned}$
<p><b>Single-family residences</b></p> <p>Use Codes: 0100</p>	<p>Single-family residential parcels are assessed at \$33.69 per acre of land, plus a flat amount of \$14.46. Land is assessed at the actual size, up to a maximum of 2.5 acres.</p> <p><b>Assessment = \$33.69 per acre (max 2.5 acres) + \$14.46</b></p> <hr/> <p><i>Example.</i> A single-family home is on a 1.35-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 1.35 \text{ acres} ] + \$14.46 \\ &= \$45.48 + \$14.46 \\ &= \$59.94 \end{aligned}$
<p><b>Duplexes</b></p> <p>Use Codes: 0200</p>	<p>Multi-family residential parcels with two units are assessed at \$33.69 per acre of land, plus a flat amount of \$21.69. Land is assessed at the actual size, up to a maximum of 2.5 acres.</p> <p><b>Assessment = \$33.69 per acre (max 2.5 acres) + \$21.69</b></p> <hr/> <p><i>Example.</i> A duplex is on a 0.6-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 0.6 \text{ acres} ] + \$21.69 \\ &= \$20.21 + \$21.69 \\ &= \$41.90 \end{aligned}$
<p><b>Triplexes</b></p> <p>Use Codes: 0300</p>	<p>Multi-family residential parcels with three units are assessed at \$33.69 per acre of land, plus a flat amount of \$21.69. Land is assessed at the actual size, up to a maximum of 2.5 acres.</p> <p><b>Assessment = \$33.69 per acre (max 2.5 acres) + \$32.54</b></p> <hr/> <p><i>Example.</i> A triplex is on a 2.25-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 2.25 \text{ acres} ] + \$32.54 \\ &= \$75.80 + \$32.54 \\ &= \$108.34 \end{aligned}$

<p><b>Multi-family residences (4+ units)</b></p> <p>Use Codes: 0400 0500 0600</p>	<p>Multi-family residential parcels with four or more units are assessed at \$33.69 per acre of land, plus \$10.85 per dwelling unit. Land is assessed at the actual size, with no limit to the number of acres that can be assessed.</p> <p><b>Assessment = \$33.69 per acre (no max) + \$10.85 per unit</b></p> <hr/> <p><i>Example.</i> An apartment complex with 50 units is on a 4.3-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 4.3 \text{ acres} ] + [ \$10.85 / \text{unit} \times 50 \text{ units} ] \\ &= \$144.87 + \$542.50 \\ &= \$687.37 \end{aligned}$
<p><b>Single mobile home</b></p> <p>Use Codes: 0700</p>	<p>Residential parcels with a single mobile home are assessed at \$33.69 per acre of land, plus a flat amount of \$7.23. Land is assessed at the actual size, up to a maximum of 2.5 acres.</p> <p><b>Assessment = \$33.69 per acre (max 2.5 acres) + \$7.23</b></p> <hr/> <p><i>Example.</i> A single mobile home is on a 0.5-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 0.5 \text{ acres} ] + \$7.23 \\ &= \$16.85 + \$7.23 \\ &= \$24.08 \end{aligned}$
<p><b>Mobile home parks</b></p> <p>Use Codes: 0900</p>	<p>Mobile home park parcels are assessed at \$33.69 per acre of land, plus \$7.23 per dwelling unit. Land is assessed at the actual size, with no limit to the number of acres that can be assessed.</p> <p><b>Assessment = \$33.69 per acre (no max) + \$7.23 per unit</b></p> <hr/> <p><i>Example.</i> A mobile home park with 100 mobile homes is on a 6-acre parcel.</p> $\begin{aligned} \text{Assessment} &= [ \$33.69 / \text{acre} \times 6 \text{ acres} ] + [ \$7.23 / \text{unit} \times 100 \text{ units} ] \\ &= \$202.14 + \$723.00 \\ &= \$925.14 \end{aligned}$