

**WILLOWS  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

<b>On-Roll Assessments</b>					
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	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
Phase 1 Units	398	\$ 147.34	\$1,768.86	\$ 1,916.20	\$ 1,896.23
Phase 2 Units	-	147.34	-	147.34	127.37
Total	398				

<b>Off-Roll Assessments</b>					
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	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
Phase 1 Units	2	\$ 137.03	\$ 1,645.04	\$ 1,782.07	\$ 1,763.49
Phase 2 Units	399	137.03	-	137.03	118.45
Total	401				

**Note:** Off-Roll assessments, although shown on a per unit basis, will be collected directly (off-roll) on a per gross acre basis