

**OFFICE OF THE
LOGAN COUNTY ENGINEER
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**SCOTT C. COLEMAN, P.E., P.S.
LOGAN COUNTY ENGINEER**

**Telephone: (937) 592-2791
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The Board of Logan County Commissioners
117 E. Columbus Avenue, Suite 100
Bellefontaine, OH 43311

February 5, 2024

Re: Review of Allen Ditch #740 permanent assessment base and landowner assessment schedule

In 1976, Allen Ditch #740, which consists of 700-feet of open ditch to help drain a watershed of approximately 160 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1977 and the Logan County Engineer's Office (LCEO) has continued maintaining it ever since. While the LCEO has continued to maintain this ditch using the original assessment base amount, it is no longer financially feasible to do so. Furthermore, in an effort to ensure all benefitting parcels are being as fairly assessed as reasonably possible, the LCEO has submitted herewith an updated schedule of landowners to the LCC. The values in this updated schedule were obtained using the most accurate data that is available to the LCEO.

ORC Section 6137 allows for the LCC to review such ditch projects, to "add to the schedule of benefited owners any other owner who, in the judgment of the board, is benefited by the operation and maintenance of the improvement" (ORC 6137.11) and to reestablish the permanent assessment base per ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review."

The LCEO has been maintaining the ditch with a permanent assessment amount of \$2,750.00 which means the maximum amount currently allowed in the ditch maintenance fund is \$550.00. We have calculated that the updated construction cost for the project is \$12,338.75 (for a detailed breakdown of the procedure to update this assessment base, please see Attachment #1). Therefore, I recommend that the Board of Commissioners reestablish the permanent assessment

base to \$12,300.00. Per ORC, up to 20% of this updated permanent assessment base may be used to fund the ditch maintenance account thus the maximum amount this ditch maintenance account could have is a balance of \$2,460.00. Based on the past maintenance needs of this ditch and the Ditch Supervisor's verbal report on the current condition of this ditch, I recommend assessing landowners 3% of the proposed permanent assessment base; this would yield \$369.00 annually.

I also recommend the Board accept the updated landowner assessment schedule. This updated schedule was created using the assessment method currently used by our office (said method updated January 1, 2022), which models the assessment calculations after a procedure first developed by the Preble County Soil and Water Conservation District in 1981. This procedure takes into consideration the following four physical features of a watershed: benefitted acres, land use, soils, and topography. The proposed watershed is based upon a watershed that was created using 2-foot contours obtained from 2019 LiDar. The existing watershed was created using 5-foot contours in 1976. Aerial imagery from 2022 was used to determine land use values and 2006 soil data was used to determine the soil group values.

Attachment #2 contains proposed resolution language if the above recommendations are accepted.

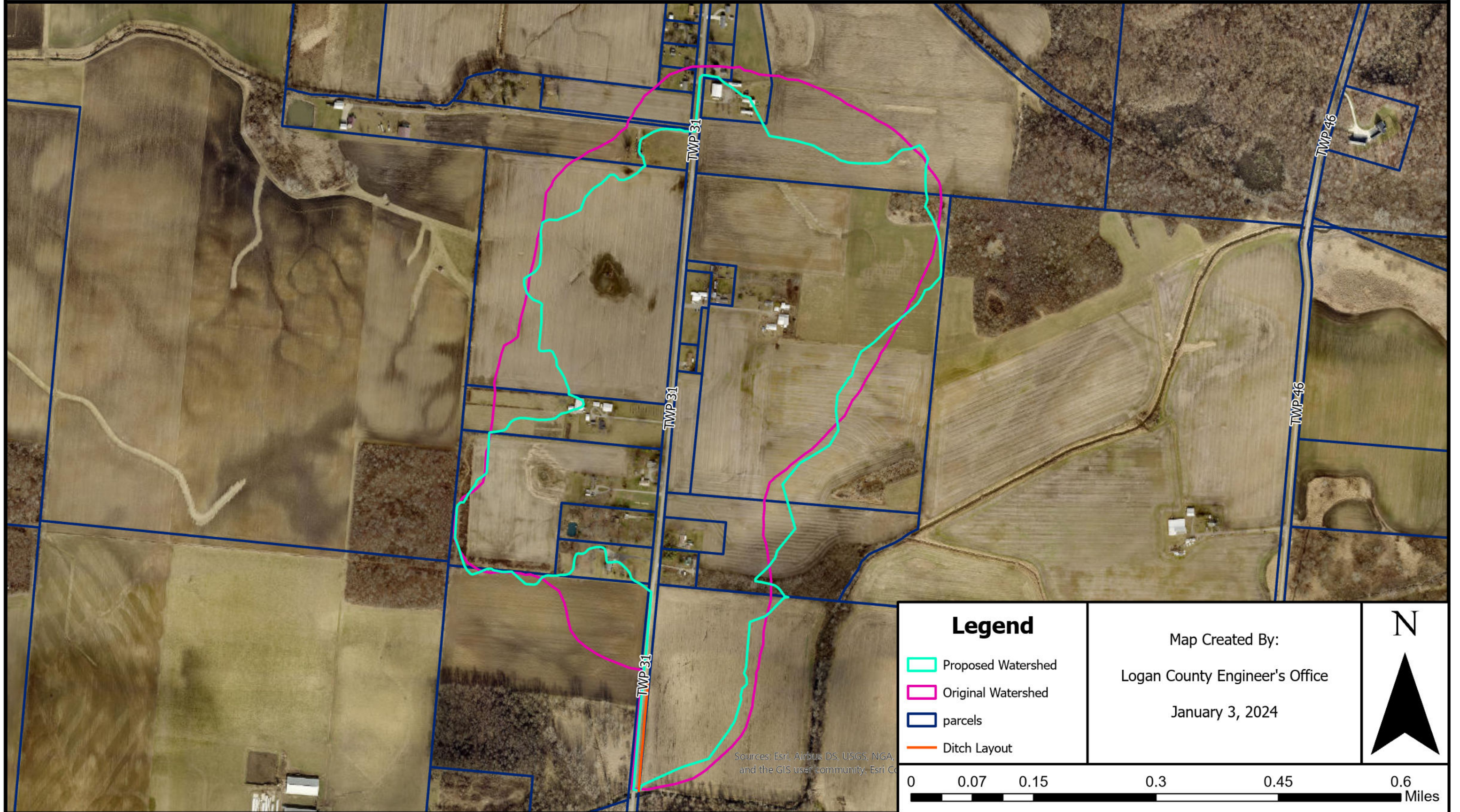
Respectfully submitted,



Scott C. Coleman, P.E., P.S.
Logan County Engineer

SCC/mjk/jsp
cc: Logan County Auditor; File

ALLEN DITCH #740 WATERSHED MAP



2024 ALLEN DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2022)	3.0% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
09-075-00-00-031-007	PROFFITT DAVID W ETUX	14.772	1.654	0.345	\$ 177.13	\$ 177.06	\$ 107.08	\$ 1.99	\$ 5.31	09-075-00-00-031-007
09-075-00-00-032-000	CROCKETT DAVID L ETAL & SHERRI L	70.542	8.986	1.183	\$ 606.83	\$ 606.59	\$ 67.50	\$ 11.00	\$ 18.20	09-075-00-00-032-000
09-075-00-00-032-001	HOUCHINS JARRETT ETAL	1.077	0.033	0.010	\$ 5.08	\$ 10.00	\$ 300.57	\$ 2.00	\$ 2.00	09-075-00-00-032-001
09-075-00-00-032-004	SKEEN KELLEY J	5.479	1.708	0.342	\$ 175.36	\$ 175.29	\$ 102.61	\$ 2.09	\$ 5.26	09-075-00-00-032-004
09-075-00-00-041-000	BRENNER FAMILY LIMITED PARTNERSHIP	70.813	52.973	6.502	\$ 3,336.21	\$ 3,334.87	\$ 62.95	\$ 52.60	\$ 100.05	09-075-00-00-041-000
09-075-00-00-041-001	BRENNER REBECCA JOANN	1.144	1.139	0.317	\$ 162.85	\$ 162.78	\$ 142.90	\$ 2.00	\$ 4.88	09-075-00-00-041-001
09-075-00-00-041-002	BRENNER FLOYD A ETAL	0.468	0.429	0.026	\$ 13.11	\$ 13.11	\$ 30.52	\$ 2.00	\$ 2.00	09-075-00-00-041-002
09-075-00-00-041-003	BRENNER FLOYD A ETAL	3.365	2.852	0.504	\$ 258.87	\$ 258.76	\$ 90.72	\$ 3.65	\$ 7.76	09-075-00-00-041-003
09-075-00-00-042-000	BRENNER JOSEPH A II	1.790	1.567	0.338	\$ 173.29	\$ 173.22	\$ 110.57	\$ 2.00	\$ 5.20	09-075-00-00-042-000
09-075-00-00-043-000	BRENNER FLOYD A ETUX	0.570	0.494	0.149	\$ 76.69	\$ 76.66	\$ 155.07	\$ 2.00	\$ 2.30	09-075-00-00-043-000
09-075-00-00-044-000	DABE WILLIAM P	2.000	1.891	0.426	\$ 218.73	\$ 218.65	\$ 115.64	\$ 2.00	\$ 6.56	09-075-00-00-044-000
09-075-00-00-044-001	CLEVENGER SAMANTHA J ETAL	1.459	1.312	0.328	\$ 168.47	\$ 168.41	\$ 128.38	\$ 2.00	\$ 5.05	09-075-00-00-044-001
09-075-00-00-044-002	NEFF CALEB C & SAMANTHA J	16.085	7.365	0.895	\$ 459.09	\$ 458.90	\$ 62.31	\$ 2.78	\$ 13.77	09-075-00-00-044-002
09-075-00-00-045-000	LIPE MICHAEL V ETUX	3.410	3.278	0.457	\$ 234.39	\$ 234.29	\$ 71.48	\$ 3.72	\$ 7.03	09-075-00-00-045-000
09-075-00-00-045-001	CUMMINS ROBERT B	20.000	17.987	2.153	\$ 1,104.89	\$ 1,104.45	\$ 61.40	\$ 19.12	\$ 33.13	09-075-00-00-045-001
09-075-00-00-045-002	SCHNEIDER TERRY L ETUX	3.410	2.020	0.372	\$ 190.63	\$ 190.55	\$ 94.31	\$ 3.72	\$ 5.72	09-075-00-00-045-002
09-075-00-00-046-000	WYKSTRA ELIZABETH ANN TRUSTEE	46.186	26.852	3.930	\$ 2,016.80	\$ 2,015.99	\$ 75.08	\$ 47.50	\$ 60.48	09-075-00-00-046-000
09-075-00-00-046-001	WALTER KAREN D TRUSTEE	8.994	5.143	0.859	\$ 440.74	\$ 440.56	\$ 85.67	\$ 9.25	\$ 13.22	09-075-00-00-046-001
09-089-00-00-004-001	MORGAN ESTHER SALLY TRUSTEE	43.400	0.363	0.043	\$ 22.06	\$ 22.05	\$ 60.79	\$ 10.02	\$ 2.00	09-089-00-00-004-001
09-089-00-00-006-000	WINNER ALAN JOSEPH TRUSTEE ETAL	155.821	16.222	2.052	\$ 1,052.75	\$ 1,052.33	\$ 64.87	\$ 59.38	\$ 31.57	09-089-00-00-006-000
09-020-50-00-000-000	HARRISON TWP TRUSTEES (TR31)	-	5.248	2.740	\$ 1,406.04	\$ 1,405.48	\$ 267.84	\$ 13.29	\$ 42.16	09-020-50-00-000-000
TOTALS			159.51	23.97	\$ 12,300.00	\$ 12,300.00	\$ 2,258.26	\$ 254.11	\$ 373.65	

Notes:

1. The following 3 parcels on the existing Schedule of Landowners were removed from this proposed Schedule of Landowners:
09-075-00-00-031-001, 09-075-00-00-031-002, and 09-075-00-00-031-004
3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 10% of existing assessment base

PROPOSED ASSESSMENT BASE	\$ 12,300.00
1976 ASSESSMENT BASE	\$ 2,719.00
COST PER DNU	\$ 513.13
MIN. ASSESSMENT	\$ 10.00
ADJ COST	\$ 12,290.00
ADJ COST DNU	\$ 512.92

Owner:

To the landowners within the Allen Ditch #740 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Allen Ditch #740. In 1976, Allen Ditch #740, which consists of 700-feet of open ditch to help drain a watershed of approximately 160 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1977. The Logan County Engineer's Office (LCEO) took over maintenance of the ditch has continued maintaining it ever since.

ORC Section 6137 allows for the LCC to review such ditch projects, to "add to the schedule of benefited owners any other owner who, in the judgment of the board, is benefited by the operation and maintenance of the improvement" (ORC 6137.11) and to reestablish the permanent assessment base per ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review."

In an effort to ensure all benefitting parcels are being as fairly assessed as reasonably possible, the LCEO has submitted an updated schedule of landowners to the LCC. The values in this updated schedule were obtained using the most accurate data that is available to the LCEO.

The LCEO has calculated that the updated construction cost for the project should be \$12,338.75 and the LCEO has recommended the LCC update the permanent base to \$12,300.00. Per ORC, up to 20% of this updated permanent assessment base may be used to fund the ditch maintenance account thus the maximum allowed in this ditch account would be \$2,460.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$2,750.00, which means the maximum amount currently allowed in the ditch maintenance fund is \$550.00. The LCEO recommends assessing 3% of the proposed permanent assessment base for the ditch; this would yield \$369.00 annually.

On [DAY], [DATE], 2024, at [TIME] , a public hearing will be held at the Logan County Commissioners Office to discuss the changes outlined in this letter. Additional information regarding these changes, including the schedule of landowners and a map showing the benefitted parcels in the watershed, can be found at: <http://lceo.us/Ditches/Ditch-Improvements/Allen.pdf>

If you do not attend the hearing or if you do not notify our office via a letter, email or phone prior to the hearing, we will assume you are in agreement with the proposed changes outlined in this letter. If you have any questions, please contact the LCEO's designee Jonathan Parthemore, Engineering and Map Room Assistant, by phone at 937-592-2791 or by email at jparthemore@lceo.us.

This is not a bill but represents your assessment if the aforementioned updates are approved by the Logan County Commissioners. Assessments were determined via a procedure that takes into consideration the following four physical features of a watershed: benefitted acres, land use, soils, and topography. Please contact the LCEO's designee if you would like more details on your assessment. The "Percent of Entire Assessment Schedule" is the parcel's portion of the entire assessment. The "Current Annual Assessment" is the amount currently paid and the "Proposed Annual Assessment" is the amount that would be owed once assessments are levied, which is likely to begin in year 2025.

Parcel Number	Parcel's Percent of Entire Landowners Assessment Schedule	Current Annual Assessment	Proposed Annual Assessment

Allen Ditch #740 Attachment #1

Process for updating permanent base assessment

- (1) LCEO looks through the ditch's historical documents and finds the original construction base (it would typically be listed on the original schedule of land owners)
- (2) LCEO converts the original construction base dollars into current dollars using this Consumer Price Index Inflation Calculator link provided by the U.S. Bureau of Labor:
https://www.bls.gov/data/inflation_calculator.htm
- (3) If the original construction base didn't include improving the entire ditch, the LCEO divides the total length of ditch by the length of the section of ditch that was improved and multiplies that by current dollars. This calculated amount will reflect what it would cost to reconstruct the entire ditch today and fulfills the intent of ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review"

Calculation for updated permanent base assessment for Allen Ditch #740

In 1977, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$2,750. The total cost to reconstruct and improve a total of 700-feet of open ditch was \$2,439.21. The total length of ditch that was put on permanent maintenance was 700-feet.

-Use the U.S. Bureau of Labor inflation calculator to find in June of 1977 \$2,439.21 has the equivalency of \$12,338.75 in November of 2023

-Requested updated permanent assessment base: \$12,300.00

- ORC 6137.03(2): "At no time shall a maintenance fund have an unencumbered balance greater than twenty per cent of the permanent assessment base for maintenance". Updated maximum allowable maintenance fund balance is 20% of the permanent base:

$$0.2 \times \$12,300.00 = \$2,460.00$$



CPI Inflation Calculator

CPI Inflation Calculator

\$ 2,439.21

in June 1977

has the same buying power as

\$12,338.75

in November 2023

Calculate

About the CPI Inflation Calculator

The CPI inflation calculator uses the [Consumer Price Index](#) for All Urban Consumers (CPI-U) U.S. city average series for all items, not seasonally adjusted. [This data](#) represents changes in the prices of all goods and services purchased for consumption by urban households.

Attachment #2

Whereas, ORC Section 6137 of the Ohio Revised Code allows for the Logan County Commissioners to reestablish the permanent assessment base; whereas, ORC Section 6137.112 allows this reestablished permanent assessment base to be estimated by the county engineer who is to “estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review”; whereas, the Logan County Engineer has determined said construction estimate to be \$12,338.75 and recommended the permanent assessment base be \$12,300.00; whereas, by the adoption of a resolution the Logan County Commissioners may approve this updated permanent assessment base and henceforth this updated permanent assessment base will be the permanent assessment base that is used to calculate maintenance fund assessments for owners benefiting from the improvement;

Whereas, the Logan County Commissioners accept the proposed schedule of land owners that the Logan County Engineer has submitted for today’s hearing;

Whereas, the Logan County Commissioners accept the annual assessment percentage of 3% of the reestablished permanent assessment base;

Previous 4-year Funding History of Allen Ditch #740

Previous 4-year Funding History of Allen Ditch #740										
ASSMT BASE	BALANCE 1/1/19	2019 INCOME	2019 EXPENSES	BALANCE 1/1/20	2019 ASSMT	2020 ESTIMATED INCOME	FUNDS 2020 AVAIL.	EST 2020 APPROPRIATIONS	NEW BASE % for 2020	2021 ESTIMATED INCOME
\$ 2,750.00	\$ -	\$ 298.53	\$ 298.53	\$ -	10.00%	\$ 275.00	\$ 275.00	\$ 750.00	15.00%	\$ 412.50
ASSMT BASE	BALANCE 1/1/20	2020 INCOME	2020 EXPENSES	BALANCE 1/1/21	2020 ASSMT	2021 ESTIMATED INCOME	FUNDS 2021 AVAIL.	EST 2021 APPROPRIATIONS	NEW BASE % for 2021	2022 ESTIMATED INCOME
\$ 2,750.00	\$ -	\$ 234.95	\$ 168.92	\$ 66.03	15.00%	\$ 412.50	\$ 478.53	\$ 750.00	10.00%	\$ 275.00
ASSMT BASE	BALANCE 1/1/21	2021 INCOME	2021 EXPENSES	BALANCE 1/1/22	2021 ASSMT	2022 ESTIMATED INCOME	FUNDS 2022 AVAIL.	EST 2022 APPROPRIATIONS	NEW BASE % for 2022	2023 ESTIMATED INCOME
\$ 2,750.00	\$ 66.03	\$ 352.36	\$ 169.34	\$ 249.05	10.00%	\$ 275.00	\$ 524.05	\$ 750.00	10.00%	\$ 275.00
ASSMT BASE	BALANCE 1/1/22	2022 INCOME	2022 EXPENSES	BALANCE 1/1/23	2022 ASSMT	2023 ESTIMATED INCOME	FUNDS 2023 AVAIL.	EST 2023 APPROPRIATIONS	NEW BASE % for 2023	2024 ESTIMATED INCOME
\$ 2,750.00	\$ 249.05	\$ 323.34	\$ 243.89	\$ 328.50	10.00%	\$ 275.00	\$ 603.50	\$ 750.00	0.00%	\$ -

2024 ALLEN DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITED ACRES	LAND USE ROADS	LAND USE RESIDENTIAL	LAND USE CULTIVATED	LAND USE PASTURE	LAND USE WOODLAND	LAND USE DNU	SOILS GROUP D	SOILS GROUP C	SOILS GROUP B	SOILS GROUP DNU	TOPO RANGE 1 1048-1058	TOPO RANGE 2 1058-1068	TOPO RANGE 3 1068-1078	TOPO RANGE 4 1078-1088	TOPO RANGE 5 1088-1090	TOPO DNU	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2022)	3.0% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
09-075-00-00-031-007	PROFFITT DAVID W ETUX	14.772	1.654	0.000	1.000	0.000	0.654	0.000	0.342	0.070	1.583	0.000	0.71	0.000	0.000	0.220	1.433	0.000	0.857	0.345	\$ 177.13	\$ 177.06	\$ 107.08	\$ 1.99	\$ 5.31	09-075-00-00-031-007
09-075-00-00-032-000	CROCKETT DAVID L ETAL & SHERRI L	70.542	8.986	0.000	0.000	8.986	0.000	0.000	0.200	2.149	6.838	0.000	0.77	0.000	0.000	3.202	3.058	2.725	0.853	1.183	\$ 606.83	\$ 606.59	\$ 67.50	\$ 11.00	\$ 18.20	09-075-00-00-032-000
09-075-00-00-032-001	HOUCHINS JARRETT ETAL	1.077	0.033	0.000	0.033	0.000	0.000	0.000	0.500	0.000	0.033	0.000	0.70	0.000	0.000	0.000	0.033	0.000	0.850	0.010	\$ 5.08	\$ 10.00	\$ 300.57	\$ 2.00	\$ 2.00	09-075-00-00-032-001
09-075-00-00-032-004	SKEEN KELLEY J	5.479	1.708	0.000	1.000	0.000	0.708	0.000	0.334	0.000	1.708	0.000	0.70	0.000	0.000	0.179	1.529	0.000	0.855	0.342	\$ 175.36	\$ 175.29	\$ 102.61	\$ 2.09	\$ 5.26	09-075-00-00-032-004
09-075-00-00-041-000	BRENNER FAMILY LIMITED PARTNERSHIP	70.813	52.973	0.000	1.100	47.800	3.033	1.040	0.198	6.720	46.253	0.000	0.74	0.000	0.000	11.071	22.105	19.797	0.842	6.502	\$ 3,336.21	\$ 3,334.87	\$ 62.95	\$ 52.60	\$ 100.05	09-075-00-00-041-000
09-075-00-00-041-001	BRENNER REBECCA JOANN	1.144	1.139	0.000	1.000	0.000	0.139	0.000	0.451	0.077	1.062	0.000	0.72	0.000	0.000	0.170	0.970	0.000	0.857	0.317	\$ 162.85	\$ 162.78	\$ 142.90	\$ 2.00	\$ 4.88	09-075-00-00-041-001
09-075-00-00-041-002	BRENNER FLOYD A ETAL	0.468	0.429	0.000	0.000	0.000	0.429	0.000	0.100	0.000	0.429	0.000	0.70	0.000	0.000	0.000	0.429	0.000	0.850	0.026	\$ 13.11	\$ 13.11	\$ 30.52	\$ 2.00	\$ 2.00	09-075-00-00-041-002
09-075-00-00-041-003	BRENNER FLOYD A ETAL	3.365	2.852	0.000	0.000	2.852	0.000	0.000	0.200	2.707	0.146	0.000	0.98	0.000	0.000	2.747	0.105	0.000	0.898	0.504	\$ 258.87	\$ 258.76	\$ 90.72	\$ 3.65	\$ 7.76	09-075-00-00-041-003
09-075-00-00-042-000	BRENNER JOSEPH A II	1.790	1.567	0.000	1.000	0.000	0.567	0.000	0.355	0.040	1.526	0.000	0.71	0.000	0.000	0.227	1.340	0.000	0.857	0.338	\$ 173.29	\$ 173.22	\$ 110.57	\$ 2.00	\$ 5.20	09-075-00-00-042-000
09-075-00-00-043-000	BRENNER FLOYD A ETUX	0.570	0.494	0.000	0.494	0.000	0.000	0.000	0.500	0.014	0.480	0.000	0.71	0.000	0.000	0.031	0.463	0.000	0.853	0.149	\$ 76.69	\$ 76.66	\$ 155.07	\$ 2.00	\$ 2.30	09-075-00-00-043-000
09-075-00-00-044-000	DABE WILLIAM P	2.000	1.891	0.000	1.000	0.891	0.000	0.000	0.359	0.024	1.867	0.000	0.70	0.000	0.112	1.407	0.372	0.000	0.893	0.426	\$ 218.73	\$ 218.65	\$ 115.64	\$ 2.00	\$ 6.56	09-075-00-00-044-000
09-075-00-00-044-001	CLEVINGER SAMANTHA J ETAL	1.459	1.312	0.000	1.000	0.000	0.312	0.000	0.405	0.000	1.312	0.000	0.70	0.000	0.000	0.866	0.446	0.000	0.883	0.328	\$ 168.47	\$ 168.41	\$ 128.38	\$ 2.00	\$ 5.05	09-075-00-00-044-001
09-075-00-00-044-002	NEFF CALEB C & SAMANTHA J	16.085	7.365	0.000	0.000	6.025	0.000	1.340	0.173	1.709	5.566	0.090	0.77	0.000	3.250	3.571	0.544	0.000	0.918	0.895	\$ 459.09	\$ 458.90	\$ 62.31	\$ 2.78	\$ 13.77	09-075-00-00-044-002
09-075-00-00-045-000	LIPE MICHAEL V ETUX	3.410	3.278	0.000	1.000	0.000	2.278	0.000	0.222	0.012	3.265	0.000	0.70	0.000	0.000	2.962	0.316	0.000	0.895	0.457	\$ 234.39	\$ 234.29	\$ 71.48	\$ 3.72	\$ 7.03	09-075-00-00-045-000
09-075-00-00-045-001	CUMMINS ROBERT B	20.000	17.987	0.000	1.020	12.127	4.840	0.000	0.190	1.363	16.624	0.000	0.72	0.000	0.000	8.001	9.648	0.337	0.871	2.153	\$ 1,104.89	\$ 1,104.45	\$ 61.40	\$ 19.12	\$ 33.13	09-075-00-00-045-001
09-075-00-00-045-002	SCHNEIDER TERRY L ETUX	3.410	2.020	0.000	1.000	0.000	1.020	0.000	0.298	0.000	2.020	0.000	0.70	0.000	0.000	1.274	0.746	0.000	0.882	0.372	\$ 190.63	\$ 190.55	\$ 94.31	\$ 3.72	\$ 5.72	09-075-00-00-045-002
09-075-00-00-046-000	WYKSTRA ELIZABETH ANN TRUSTEE	46.186	26.852	0.000	0.000	25.942	0.910	0.000	0.197	12.174	14.678	0.000	0.84	0.000	0.000	21.758	5.094	0.000	0.891	3.930	\$ 2,016.80	\$ 2,015.99	\$ 75.08	\$ 47.50	\$ 60.48	09-075-00-00-046-000
09-075-00-00-046-001	WALTER KAREN D TRUSTEE	8.994	5.143	0.000	1.000	4.143	0.000	0.000	0.258	0.824	4.319	0.000	0.75	0.000	0.000	1.474	3.660	0.009	0.864	0.859	\$ 440.74	\$ 440.56	\$ 85.67	\$ 9.25	\$ 13.22	09-075-00-00-046-001
09-089-00-00-004-001	MORGAN ESTHER SALLY TRUSTEE	43.400	0.363	0.000	0.000	0.363	0.000	0.000	0.200	0.000	0.363	0.000	0.70	0.000	0.000	0.033	0.271	0.059	0.847	0.043	\$ 22.06	\$ 22.05	\$ 60.79	\$ 10.02	\$ 2.00	09-089-00-00-004-001
09-089-00-00-006-000	WINNER ALAN JOSEPH TRUSTEE ETAL	155.821	16.222	0.000	0.000	16.222	0.000	0.000	0.200	6.633	1.163	8.426	0.67	0.050	15.578	0.594	0.000	0.000	0.948	2.052	\$ 1,052.75	\$ 1,052.33	\$ 64.87	\$ 59.38	\$ 31.57	09-089-00-00-006-000
09-020-50-00-000-000	HARRISON TWP TRUSTEES (TR31)	-	5.248	5.248	0.000	0.000	0.000	0.000	0.700	2.545	2.350	0.353	0.83	0.176	0.812	3.502	0.758	0.000	0.904	2.740	\$ 1,406.04	\$ 1,405.48	\$ 267.84	\$ 13.29	\$ 42.16	09-020-50-00-000-000
TOTALS			159.51						6.38				15.51						18.37	23.97	\$ 12,300.00	\$ 12,300.00	\$ 2,258.26	\$ 254.11	\$ 373.65	

Notes:
 1. The following 3 parcels on the existing Schedule of Landowners were removed from this proposed Schedule of Landowners: 09-075-00-00-031-001, 09-075-00-00-031-002, and 09-075-00-00-031-004
 3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 10% of existing assessment base

PROPOSED ASSESSMENT BASE	\$	12,300.00
1976 ASSESSMENT BASE	\$	2,719.00
COST PER DNU	\$	513.13
MIN. ASSESSMENT	\$	10.00
ADJ COST	\$	12,290.00
ADJ COST DNU	\$	512.92