

OFFICE OF THE
LOGAN COUNTY ENGINEER
P.O. BOX 427
1991 COUNTY ROAD 13
BELLEFONTAINE, OH 43311
www.lceo.us

SCOTT C. COLEMAN, P.E., P.S.
LOGAN COUNTY ENGINEER

Telephone: (937) 592-2791
Fax: (937) 599-2658

The Board of Logan County Commissioners
117 E. Columbus Avenue, Suite 100
Bellefontaine, OH 43311

January 1, 2026

Re: Review of Dutch Ditch #731 permanent assessment base and landowner assessment schedule

In 1972, Dutch Ditch #731, which consists of approximately 845 feet of open ditch to help drain a watershed of approximately 667 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1972 and the Logan County Engineer's Office (LCEO) has continued maintaining it since construction was completed in 1973. While the LCEO has continued to maintain this ditch using the original assessment base amount, it is no longer feasible to do so. Furthermore, in an effort to ensure all benefitting parcels are being as fairly assessed as is 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 calculated that the updated permanent assessment base cost for the project should be \$32,642.76 and the LCEO has recommended the LCC update the permanent base to \$32,600.00. 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 \$6,520.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$4,866.75, which means the maximum amount currently allowed in the ditch maintenance fund is \$973.35. The LCEO recommends assessing 5% of the proposed permanent assessment base for the ditch; this would yield approximately \$1,630.00 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 1-foot contours obtained from 2021 LiDar. The existing watershed was created using 10-foot contours in 1970. 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,

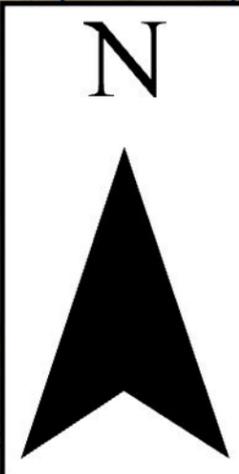
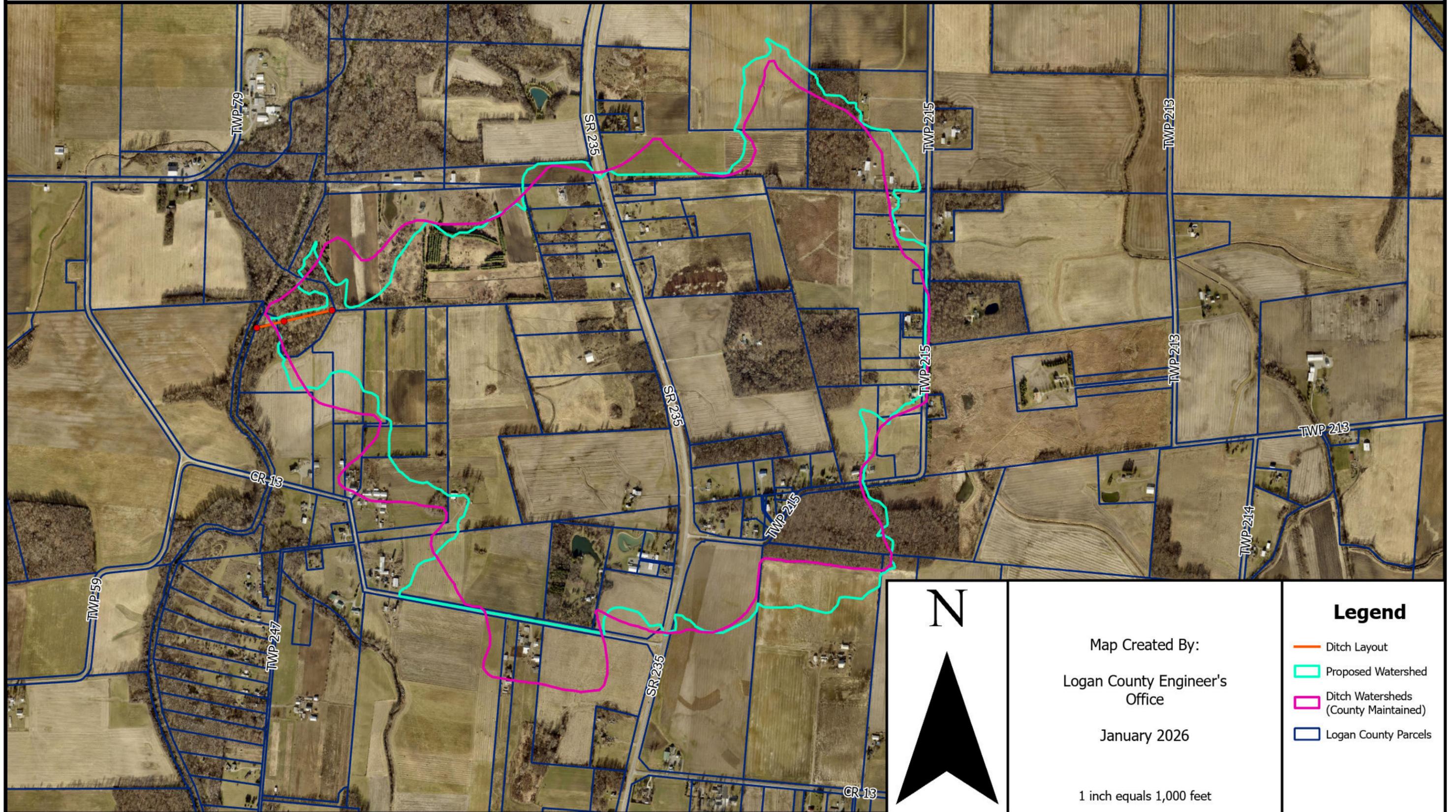


Scott C. Coleman, P.E., P.S.
Logan County Engineer

SCC/mjk/jsp

cc: Logan County Auditor; File

DUTCH DITCH #731 WATERSHED MAP



Map Created By:
Logan County Engineer's
Office
January 2026

1 inch equals 1,000 feet

Legend

-  Ditch Layout
-  Proposed Watershed
-  Ditch Watersheds
(County Maintained)
-  Logan County Parcels

Dutch Ditch #731 Proposed Schedule of Landowners as of 11/6/25 (Condensed)

PARCEL NO.	NAME	TOTAL ACRES	BENEFITED ACRES	TRACT DNU	DNU ASSESSMENT	MINIMUM ASSESSMENT	MINIMUM DNU	TRACT COST	COST PER BENEFITED ACRE	LAST ASSESSMENT (20% IN 2024)	5.0% OF PROPOSED ASSESSMENT BASE	PARCEL NO.	NAME
01-059-00-00-025-000	RFB KNIEF LLC	28.100	6.361	0.25	105.6114282	\$ -	0.00	\$ 105.53	\$ 16.59	\$ -	\$ 5.28	01-059-00-00-025-000	RFB KNIEF LLC
51-059-00-00-013-000	CARMEL DEBRA	20.379	17.028	0.89	378.0676843	\$ -	0.00	\$ -	\$ -	\$ 3.12	\$ 18.89	51-059-00-00-013-000	CARMEL DEBRA
51-059-00-00-013-001	REICHERT MICHAEL J ETAL & BRENDA L	77.353	13.827	1.73	736.1259213	\$ -	0.00	\$ -	\$ -	\$ 7.94	\$ 36.78	51-059-00-00-013-001	REICHERT MICHAEL J ETAL & BRENDA L
51-059-00-00-013-003	ALEXANDER THERESA L	20.431	5.505	0.37	156.9384204	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 7.84	51-059-00-00-013-003	ALEXANDER THERESA L
51-059-00-00-031-000	EASTERN SHAWNEE TRIBE OF OKLAHOMA THE	49.640	12.671	1.65	699.2297582	\$ -	0.00	\$ -	\$ -	\$ 18.11	\$ 34.93	51-059-00-00-031-000	EASTERN SHAWNEE TRIBE OF OKLAHOMA THE
51-059-00-00-033-000	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL	8.377	3.985	0.63	266.6303919	\$ -	0.00	\$ -	\$ -	\$ 2.66	\$ 13.32	51-059-00-00-033-000	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL
51-059-00-00-033-001	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL	2.030	0.057	0.02	6.885753917	\$ 10.00	0.02	\$ 10.00	\$ 174.49	\$ 2.00	\$ 2.00	51-059-00-00-033-001	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL
51-059-00-00-036-000	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL	69.691	37.898	3.14	1335.624322	\$ -	0.00	\$ -	\$ -	\$ 121.20	\$ 66.73	51-059-00-00-036-000	WAGLER RUDY D ETAL & FANNIE A & DANIEL D ETAL
51-059-00-00-037-000	WAGLER HENRY G ETAL & CLARA	2.000	1.717	0.35	149.3477595	\$ -	0.00	\$ -	\$ -	\$ -	\$ 7.46	51-059-00-00-037-000	WAGLER HENRY G ETAL & CLARA
51-059-00-00-038-000	STROUD LORETTA	2.130	1.755	0.34	142.4777662	\$ -	0.00	\$ -	\$ -	\$ 3.58	\$ 7.12	51-059-00-00-038-000	STROUD LORETTA
51-059-00-00-039-000	WAGLER JOHN G ETAL	6.816	6.697	0.93	394.66766	\$ -	0.00	\$ -	\$ -	\$ 9.73	\$ 19.72	51-059-00-00-039-000	WAGLER JOHN G ETAL
51-059-00-00-039-001	DAVIS BARBARA J	4.370	4.015	0.46	195.9047198	\$ -	0.00	\$ -	\$ -	\$ 6.30	\$ 9.79	51-059-00-00-039-001	DAVIS BARBARA J
51-059-00-00-039-002	SCHMERGE TIM ETAL	5.510	5.144	0.53	223.8894814	\$ -	0.00	\$ -	\$ -	\$ 7.57	\$ 11.19	51-059-00-00-039-002	SCHMERGE TIM ETAL
51-059-00-00-039-003	STROUD LORETTA L	3.910	3.568	0.45	189.1631661	\$ -	0.00	\$ -	\$ -	\$ 5.37	\$ 9.45	51-059-00-00-039-003	STROUD LORETTA L
51-059-00-00-039-004	BROWN TERRY B ETUX	5.228	4.848	0.48	203.5965089	\$ -	0.00	\$ -	\$ -	\$ 7.18	\$ 10.17	51-059-00-00-039-004	BROWN TERRY B ETUX
51-059-00-00-039-005	RODE LUKE TRUSTEE ETAL & TYLER TRUSTEE	5.500	5.109	0.59	250.2387913	\$ -	0.00	\$ -	\$ -	\$ 7.56	\$ 12.50	51-059-00-00-039-005	RODE LUKE TRUSTEE ETAL & TYLER TRUSTEE
51-059-00-00-039-006	FANNING JOSEPH C & DEBORAH L	5.517	5.133	0.62	263.8936131	\$ -	0.00	\$ -	\$ -	\$ 7.64	\$ 13.18	51-059-00-00-039-006	FANNING JOSEPH C & DEBORAH L
51-059-00-00-039-007	CURTIS ANGELA	2.747	2.393	0.35	149.718166	\$ -	0.00	\$ -	\$ -	\$ 3.75	\$ 7.48	51-059-00-00-039-007	CURTIS ANGELA
51-059-00-00-039-008	OSTERFELD RICHARD E	2.747	2.413	0.37	159.1859456	\$ -	0.00	\$ -	\$ -	\$ 3.75	\$ 7.95	51-059-00-00-039-008	OSTERFELD RICHARD E
51-059-00-00-039-009	DUTTON JAMES L	0.406	0.406	0.04	15.44913848	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	51-059-00-00-039-009	DUTTON JAMES L
51-059-00-00-039-010	DUTTON JAMES L	18.000	17.704	1.48	629.1663671	\$ -	0.00	\$ -	\$ -	\$ 25.66	\$ 31.43	51-059-00-00-039-010	DUTTON JAMES L
51-059-00-00-039-011	DUTTON JAMES L	14.000	13.995	2.25	955.6171935	\$ -	0.00	\$ -	\$ -	\$ 20.03	\$ 47.74	51-059-00-00-039-011	DUTTON JAMES L
51-059-00-00-040-000	CORWIN CHARLES D ETAL	1.564	1.431	0.27	113.0226258	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 5.65	51-059-00-00-040-000	CORWIN CHARLES D ETAL
51-059-00-00-040-001	SCHULZE CLEMENS P ETAL	4.000	2.972	0.36	150.8102229	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 7.53	51-059-00-00-040-001	SCHULZE CLEMENS P ETAL
51-059-00-00-040-002	CORWIN CHARLES D ETAL	1.630	1.511	0.08	32.74415378	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	51-059-00-00-040-002	CORWIN CHARLES D ETAL
51-059-00-00-040-003	OLD ORDER AMISH CHURCH OF LOGAN COUNTY	0.500	0.435	0.02	8.845419012	\$ 10.00	0.02	\$ 10.00	\$ 22.98	\$ 2.00	\$ 2.00	51-059-00-00-040-003	OLD ORDER AMISH CHURCH OF LOGAN COUNTY
51-059-00-00-040-004	CORWIN CHARLES D ETAL	5.213	5.212	0.29	122.9951635	\$ -	0.00	\$ -	\$ -	\$ 2.35	\$ 6.14	51-059-00-00-040-004	CORWIN CHARLES D ETAL
51-059-00-00-040-005	GOETTEMOELLER MARK L ETAL & HILARY M	14.478	10.633	0.87	370.1073732	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 18.49	51-059-00-00-040-005	GOETTEMOELLER MARK L ETAL & HILARY M
51-059-00-00-040-006	EDWARDS RODNEY A	5.002	2.855	0.34	142.7360077	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 7.13	51-059-00-00-040-006	EDWARDS RODNEY A
51-059-00-00-040-007	CORWIN CHARLES DAVID ETAL	37.122	36.880	3.17	1346.215271	\$ -	0.00	\$ -	\$ -	\$ 16.67	\$ 67.26	51-059-00-00-040-007	CORWIN CHARLES DAVID ETAL
51-059-00-00-040-008	O'BRIEN MICHAEL J TRUSTEE	7.000	4.808	0.43	183.2509516	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 9.16	51-059-00-00-040-008	O'BRIEN MICHAEL J TRUSTEE
51-059-00-00-040-009	CORWIN CHARLES D	2.170	2.093	0.11	47.35223194	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.37	51-059-00-00-040-009	CORWIN CHARLES D
51-059-00-00-040-010	CORWIN CHARLES D	11.537	11.544	0.36	154.8880525	\$ -	0.00	\$ -	\$ -	\$ 4.74	\$ 7.74	51-059-00-00-040-010	CORWIN CHARLES D
51-059-00-00-040-011	SCHULZE CLEMENS P ETAL & ELIZABETH A	2.693	2.596	0.15	63.12052037	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 3.15	51-059-00-00-040-011	SCHULZE CLEMENS P ETAL & ELIZABETH A
51-059-00-00-040-012	SNIPES JEREMY G ETAL & JENNIFER R	7.085	0.127	0.01	5.305861136	\$ 10.00	0.01	\$ 10.00	\$ 78.44	\$ 3.63	\$ 2.00	51-059-00-00-040-012	SNIPES JEREMY G ETAL & JENNIFER R
51-059-00-00-041-000	MILLER PAMELA D	2.810	2.613	0.36	154.5361537	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 7.72	51-059-00-00-041-000	MILLER PAMELA D
51-059-00-00-042-000	O DONNELL PATRICK J	3.550	3.468	0.42	178.2915231	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 8.91	51-059-00-00-042-000	O DONNELL PATRICK J
51-059-00-00-043-000	LEIBOLD WESLEY S	0.170	0.170	0.01	3.897258882	\$ 10.00	0.01	\$ 10.00	\$ 58.82	\$ 2.00	\$ 2.00	51-059-00-00-043-000	LEIBOLD WESLEY S
51-059-00-00-044-000	LEIBOLD WESLEY S	0.580	0.419	0.11	48.20216927	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.41	51-059-00-00-044-000	LEIBOLD WESLEY S
51-059-00-00-045-000	MILLER JOHN R ETUX	0.540	0.475	0.12	52.92534852	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.64	51-059-00-00-045-000	MILLER JOHN R ETUX
51-059-00-00-046-000	MILLER JOHN R ETUX	0.781	0.610	0.16	68.00303694	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 3.40	51-059-00-00-046-000	MILLER JOHN R ETUX
51-059-00-00-046-001	EVERHART SHANE W ETAL	0.090	0.085	0.02	9.478992928	\$ 10.00	0.02	\$ 10.00	\$ 117.61	\$ 2.00	\$ 2.00	51-059-00-00-046-001	EVERHART SHANE W ETAL
51-059-00-00-046-002	MILLER TY R ETUX	0.279	0.201	0.01	4.227126915	\$ 10.00	0.01	\$ 10.00	\$ 49.75	\$ 2.00	\$ 2.00	51-059-00-00-046-002	MILLER TY R ETUX
51-059-00-00-047-000	MILLER JOHN R ETUX	1.323	1.323	0.28	117.9939638	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 5.90	51-059-00-00-047-000	MILLER JOHN R ETUX
51-059-00-00-047-001	EVERHART SHANE W ETAL	0.095	0.092	0.02	10.25734331	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	51-059-00-00-047-001	EVERHART SHANE W ETAL
51-059-00-00-047-002	MILLER TY R ETUX	1.292	1.216	0.26	109.2328261	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 5.46	51-059-00-00-047-002	MILLER TY R ETUX
51-059-00-00-048-000	BRIELMAIER JEFFREY P ETAL	5.132	4.612	0.37	158.132409	\$ -	0.00	\$ -	\$ -	\$ 2.07	\$ 7.90	51-059-00-00-048-000	BRIELMAIER JEFFREY P ETAL
51-059-00-00-049-000	MILLER JOHN R ETUX	2.730	1.550	0.09	37.17066311	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	51-059-00-00-049-000	MILLER JOHN R ETUX
51-059-00-00-049-001	HOFFMAN KURT P ETUX & KELLY J JACKSON	5.000	4.756	0.48	203.7072232	\$ -	0.00	\$ -	\$ -	\$ 2.59	\$ 10.18	51-059-00-00-049-001	HOFFMAN KURT P ETUX & KELLY J JACKSON
51-059-00-00-049-002	EVERHART SHANE W ETAL	1.890	1.890	0.34	143.3519255	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 7.16	51-059-00-00-049-002	EVERHART SHANE W ETAL
51-059-00-00-050-000	DUTTON JAMES L ETUX & PATRICIA A	22.036	21.158	2.60	1105.198244	\$ -	0.00	\$ -	\$ -	\$ 37.23	\$ 55.22	51-059-00-00-050-000	DUTTON JAMES L ETUX & PATRICIA A
51-059-00-00-050-001	JEFFERS IVALEEN M ETAL & BERT H & STEVE A	64.509	61.314	6.50	2760.998938	\$ -	0.00	\$ -	\$ -	\$ 108.68	\$ 137.94	51-059-00-00-050-001	JEFFERS IVALEEN M ETAL & BERT H & STEVE A
51-059-00-00-050-002	EVERHART SHANE & STACY	6.978	6.566	0.22	91.8530868	\$ -	0.00	\$ -	\$ -	\$ 11.82	\$ 4.59	51-059-00-00-050-002	EVERHART SHANE & STACY
51-059-00-00-050-003	TRIPLE K FARMS LLC	16.032	15.359	1.98	842.3409209	\$ -	0.00	\$ -	\$ -	\$ 27.07	\$ 42.08	51-059-00-00-050-003	TRIPLE K FARMS LLC
51-059-00-00-050-004	TRIPLE K FARMS LLC	12.044	11.414	1.46	621.1426549	\$ -	0.00	\$ -	\$ -	\$ 20.30	\$ 31.03	51-059-00-00-050-004	TRIPLE K FARMS LLC
51-059-00-00-051-000	NOTESTINE-COOK DONNA M & DANIEL M NOTESTINE LE	6.320	5.007	0.45	191.137737	\$ -	0.00	\$ -	\$ -	\$ 4.08	\$ 9.55	51-059-00-00-051-000	NOTESTINE-COOK DONNA M & DANIEL M NOTESTINE LE
51-059-00-00-052-000	NOTESTINE-COOK DONNA M & DANIEL M NOTESTINE LE	40.000	39.351	5.82	2472.369336	\$ -	0.00	\$ -	\$ -	\$ 75.91	\$ 123.52	51-059-00-00-052-000	NOTESTINE-COOK DONNA M & DANIEL M NOTESTINE LE
51-059-00-00-053-000	CUMMINS RUSSELL E ETUX & JILL E SHERMAN	18.746	4.543	0.13	53.33376285	\$ -	0.00	\$ -	\$ -	\$ 33.72	\$ 2.66	51-059-00-00-053-000	CUMMINS RUSSELL E ETUX & JILL E SHERMAN
51-059-00-00-053-002	HUNKLER JOE L ETAL	47.673	43.545	5.75	2440.365351	\$ -	0.00	\$ -	\$ -	\$ 124.04	\$ 121.92	51-059-00-00-053-002	HUNKLER JOE L ETAL
51-059-00-00-053-004	WAGLER ENOS D ETAL	2.638	2.635	0.18	74.4480962	\$ -	0.00	\$ -	\$ -	\$ 9.53	\$ 3.72	51-059-00-00-053-004	WAGLER ENOS D ETAL
51-059-00-00-053-005	WAGLER ENOS D ETAL	20.362	5.871	0.46	194.2553532	\$ -	0.00	\$ -	\$ -	\$ 27.95	\$ 9.71	51-059-00-00-053-005	WAGLER ENOS D ETAL
51-059-00-00-053-008	WAGLER DANIEL D ETUX	17.000	13.176	1.99	843.4141918	\$ -	0.00	\$ -	\$ -	\$ -	\$ 42.14	51-059-00-00-053-008	WAGLER DANIEL D ETUX
5													

Owner:

To the landowners within the Dutch Ditch #731 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Dutch Ditch #731. In 1972, Dutch Ditch #731, which consists of approximately 845 feet of open ditch to help drain a watershed of approximately 667 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1973. The Logan County Engineer's Office (LCEO) took over maintenance of the ditch in 1973 and 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 permanent assessment base cost for the project should be \$32,642.76 and the LCEO has recommended the LCC update the permanent base to \$32,600.00. 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 \$6,520.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$4,866.75, which means the maximum amount currently allowed in the ditch maintenance fund is \$973.35. The LCEO recommends assessing 5% of the proposed permanent assessment base for the ditch; this would yield approximately \$1,630.00 annually.

On Thursday, February 19, 2026, at 11:30 AM , 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 benefited parcels in the watershed, can be found at: <http://lceo.us/Ditches/Ditch-Improvements/Dutch.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, GIS Tech, by phone at 937-599-7230 or by email at jparthemore@logancountyohio.gov.

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: benefited 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 the year 2027.

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

Dutch Ditch #731 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 landowners)

(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 Dutch Ditch #731

In 1972, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$4,866.75. The total cost to reconstruct and improve the 845 feet of open ditch was \$4,542.65. 845 feet of open ditch was put on permanent maintenance under ORC 6137.

-Use the U.S. Bureau of Labor inflation calculator to find in September 1973 \$4,542.65 has the equivalency of \$32,642.76 in September 2025

-Requested updated permanent assessment base: \$32,600.00

- 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:

$$0.2 \times \$32,600 = \$6,520.00$$



CPI Inflation Calculator

CPI Inflation Calculator

\$ 4,542.65

in year1 month September ▼ year1 year 1973 ▼

has the same buying power as

\$32,642.76

in year2 month September ▼ year2 year 2025 ▼

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 re-established 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 \$32,642.76 and recommended the permanent assessment base be \$32,600.00; whereas, by the adoption of a resolution the Logan 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 landowners that the Logan County Engineer has submitted for today’s hearing;

Whereas, the Logan County Commissioners accept the annual assessment percentage of 5% of the reestablished permanent assessment base;

Previous 4-year Funding History of Dutch Ditch #731

ASSMT BASE	BALANCE 1/1/22	2022 INCOME	2022 EXPENSES	BALANCE 1/1/23	2022 ASSMT	2023 ESTIMATED INCOME	FUNDS 2023 AVAIL.	NEW BASE % for 2023	2024 ESTIMATED INCOME
\$4,866.75	\$347.44	\$316.94	\$567.78	\$96.60	10%	\$486.68	\$583.28	20%	\$973.35
ASSMT BASE	BALANCE 1/1/23	2023 INCOME	2023 EXPENSES	BALANCE 1/1/24	2023 ASSMT	2024 ESTIMATED INCOME	FUNDS 2024 AVAIL.	NEW BASE % for 2024	2025 ESTIMATED INCOME
\$4,866.75	\$96.60	\$586.16	\$220.79	\$461.97	20%	\$973.35	\$1,435.32	20%	\$973.35
ASSMT BASE	BALANCE 1/1/24	2024 INCOME	2024 EXPENSES	BALANCE 1/1/25	2024 ASSMT	2025 ESTIMATED INCOME	FUNDS 2025 AVAIL.	NEW BASE % for 2025	2026 ESTIMATED INCOME
\$4,866.75	\$461.97	\$1,006.37	\$1,468.34	\$0.00	20%	\$973.35	\$973.35	20%	\$973.35
ASSMT BASE	BALANCE 1/1/25	2025 INCOME	2025 EXPENSES	BALANCE 1/1/26	2025 ASSMT	2026 ESTIMATED INCOME	FUNDS 2026 AVAIL.	NEW BASE % for 2026*	2027 ESTIMATED INCOME*
\$4,866.75	\$0.00	\$988.22	\$988.22	\$0.00	20%	\$973.35	\$973.35	20%	\$973.35

*Based on the current assessment base