

**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 Mad River Ditch #752 permanent assessment base and landowner assessment schedule

In 1982, Mad River Ditch #752, which consists of 2,758 feet of open ditch and 184 feet of tile ditch to help drain a watershed of approximately 1,152 acres, was successfully petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Engineer's Office (LCEO) has maintained this ditch since construction was completed in 1984. 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 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 \$144,137.33 and the LCEO has recommended the LCC update the permanent base to \$144,000.00. 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

\$28,800.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$58,557.90, which means the maximum amount currently allowed in the ditch maintenance fund is \$11,711.58. The LCEO recommends assessing 0.5% of the proposed permanent assessment base for the ditch; this would yield approximately \$756.00 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 1980. 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.

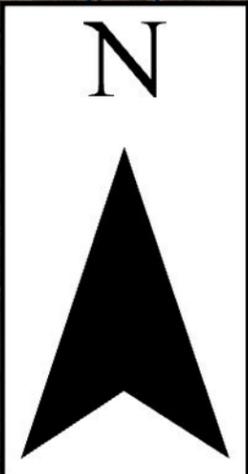
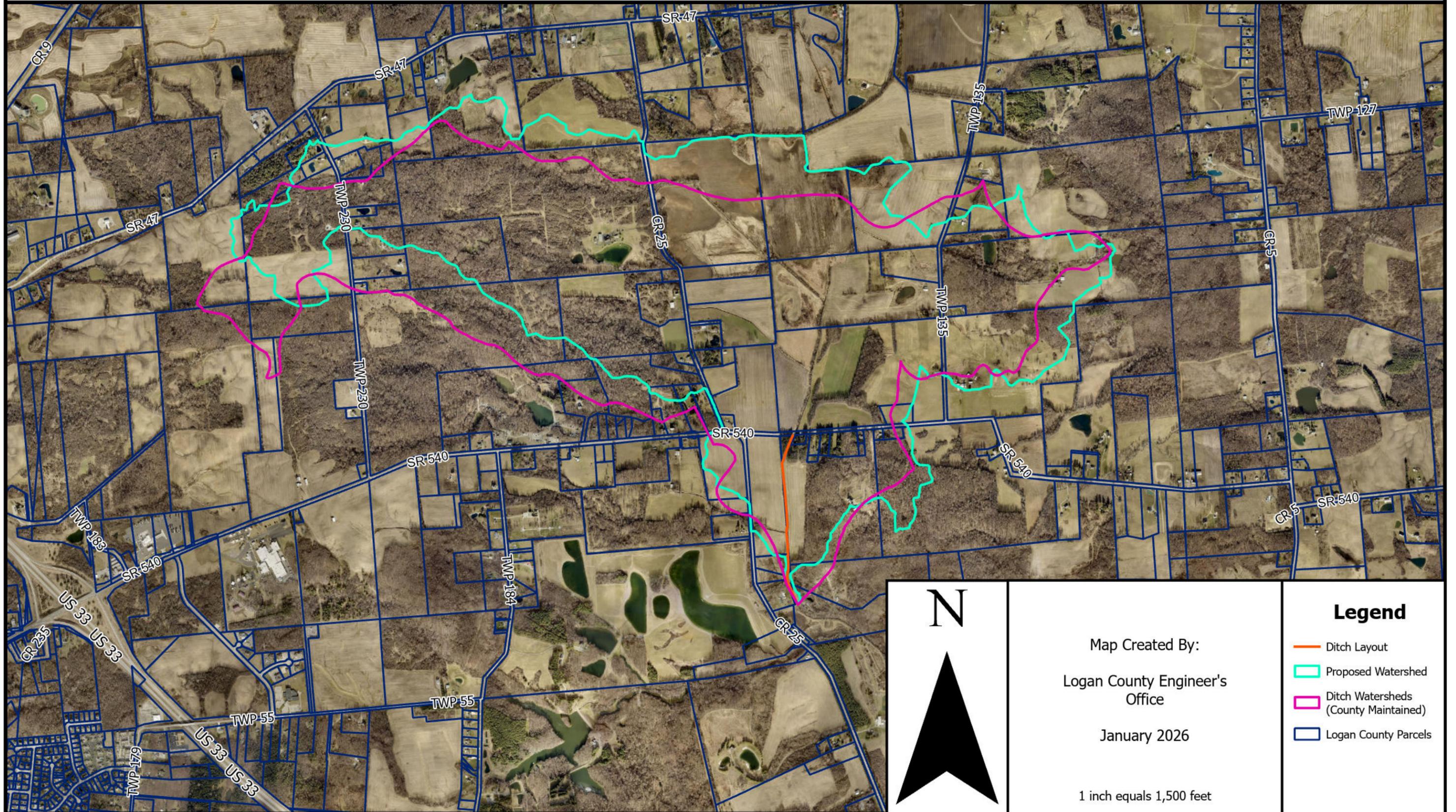
Respectfully submitted,



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

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

MADRIVER DITCH #752 WATERSHED MAP



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

1 inch equals 1,500 feet

Legend

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

Mad River #752 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	AMOUNT OF LAST ASSESSMENT COLLECTED (2% IN 2024)	0.5% OF PROPOSED ASSESSMENT BASE	PARCEL NO.	NAME
12-079-00-00-025-000	BATES BRIAN SCOTT	96.899	60.019	7.27	11692.19052	\$ -	0.00	\$ 11,691.19	\$ 194.79	\$ 197.69	\$ 58.46	12-079-00-00-025-000	BATES BRIAN SCOTT
12-079-00-00-027-000	PREDMORE DANIEL RAY ETAL	57.000	13.602	1.30	2094.123214	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 10.47	12-079-00-00-027-000	PREDMORE DANIEL RAY ETAL
12-079-00-00-031-002	WREN AARON C SR	62.010	26.173	1.21	1945.904343	\$ -	0.00	\$ -	\$ -	\$ 2.61	\$ 9.73	12-079-00-00-031-002	WREN AARON C SR
12-079-00-00-032-004	WREN AARON C SR	12.811	7.361	0.41	663.7720799	\$ -	0.00	\$ -	\$ -	\$ -	\$ 3.32	12-079-00-00-032-004	WREN AARON C SR
12-079-00-00-037-000	TITLOW JOSHUA M ETAL	4.377	1.764	0.22	354.7773549	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-037-000	TITLOW JOSHUA M ETAL
12-079-00-00-038-000	ALLEN GARY E ETUX	78.340	53.691	1.99	3195.648316	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 15.98	12-079-00-00-038-000	ALLEN GARY E ETUX
12-079-00-00-038-001	ROWE ROBERT C ETUX & LINDSAY K	3.000	2.799	0.26	420.8321843	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.10	12-079-00-00-038-001	ROWE ROBERT C ETUX & LINDSAY K
12-079-00-00-038-002	ROWE ROBERT C ETUX & LINDSAY K	7.000	1.716	0.06	95.53282599	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-038-002	ROWE ROBERT C ETUX & LINDSAY K
12-079-00-00-039-000	COLEMAN LAYNE O ETAL	15.960	3.657	0.29	473.9457912	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.37	12-079-00-00-039-000	COLEMAN LAYNE O ETAL
12-079-00-00-040-000	FAILOR MICHAEL E TRUSTEE	4.864	4.699	0.11	170.4736746	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-040-000	FAILOR MICHAEL E TRUSTEE
12-079-00-00-040-001	FAILOR MYRA E	0.166	0.146	0.00	7.125783946	\$ 10.00	0.00	\$ 10.00	\$ 68.31	\$ -	\$ 2.00	12-079-00-00-040-001	FAILOR MYRA E
12-079-00-00-040-002	MOOTS KYLE E	3.100	2.909	0.28	450.2242413	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.25	12-079-00-00-040-002	MOOTS KYLE E
12-079-00-00-041-000	FAILOR MICHAEL E TRUSTEE	12.500	12.399	0.43	685.031523	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 3.42	12-079-00-00-041-000	FAILOR MICHAEL E TRUSTEE
12-079-00-00-042-000	BAYLISS DOUGLAS D ETAL & TERRI L PARMLEY-BAYLISS	5.994	5.794	0.35	557.7424101	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.79	12-079-00-00-042-000	BAYLISS DOUGLAS D ETAL & TERRI L PARMLEY-BAYLISS
12-079-00-00-042-001	BAYLISS DOUGLAS D ETAL & TERRI L PARMLEY-BAYLISS	2.000	1.908	0.07	107.4673565	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.00	12-079-00-00-042-001	BAYLISS DOUGLAS D ETAL & TERRI L PARMLEY-BAYLISS
12-079-00-00-043-000	GAST JARRETT H & ASHLEY A	10.340	3.555	0.22	349.8768435	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-043-000	GAST JARRETT H & ASHLEY A
12-079-00-00-045-000	GAST JARRETT H & ASHLEY A	40.000	28.903	0.60	972.0104056	\$ -	0.00	\$ -	\$ -	\$ 2.02	\$ 4.86	12-079-00-00-045-000	GAST JARRETT H & ASHLEY A
12-079-00-00-046-000	R E ALLEN FARMS, LLC	166.774	164.872	5.76	9256.52676	\$ -	0.00	\$ -	\$ -	\$ 10.80	\$ 46.28	12-079-00-00-046-000	R E ALLEN FARMS, LLC
12-079-00-00-046-001	J-WACK LLC	87.354	81.069	10.40	16720.38098	\$ -	0.00	\$ -	\$ -	\$ 246.19	\$ 83.59	12-079-00-00-046-001	J-WACK LLC
12-079-00-00-047-000	J-WACK LLC	7.890	7.765	0.76	1217.057093	\$ -	0.00	\$ -	\$ -	\$ 29.98	\$ 6.08	12-079-00-00-047-000	J-WACK LLC
12-079-00-00-048-000	BRADLEY DWAYNE ETUX	5.092	4.795	0.82	1311.275022	\$ -	0.00	\$ -	\$ -	\$ 25.20	\$ 6.56	12-079-00-00-048-000	BRADLEY DWAYNE ETUX
12-079-00-00-049-000	BRADLEY P DWAYNE ETUX	19.496	19.350	1.86	2982.755888	\$ -	0.00	\$ -	\$ -	\$ 101.91	\$ 14.91	12-079-00-00-049-000	BRADLEY P DWAYNE ETUX
12-079-00-00-049-001	BRADLEY P DWAYNE ETUX	0.627	0.592	0.13	211.8501561	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-049-001	BRADLEY P DWAYNE ETUX
12-079-00-00-049-002	R E ALLEN FARMS, LLC	53.346	50.738	2.32	3730.756601	\$ -	0.00	\$ -	\$ -	\$ -	\$ 18.65	12-079-00-00-049-002	R E ALLEN FARMS, LLC
12-079-00-00-049-003	R E ALLEN FARMS, LLC	1.487	1.373	0.03	41.78339522	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.00	12-079-00-00-049-003	R E ALLEN FARMS, LLC
12-079-00-00-049-004	BRADLEY P DWAYNE ETUX	12.930	12.664	1.53	2457.181204	\$ -	0.00	\$ -	\$ -	\$ -	\$ 12.28	12-079-00-00-049-004	BRADLEY P DWAYNE ETUX
12-079-00-00-049-005	LYDEN DANIEL P	11.500	11.051	0.72	1149.646379	\$ -	0.00	\$ -	\$ -	\$ -	\$ 5.75	12-079-00-00-049-005	LYDEN DANIEL P
12-079-00-00-050-000	HILL D LYNN	153.032	19.433	0.57	910.3653766	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 4.55	12-079-00-00-050-000	HILL D LYNN
12-079-00-00-051-004	ALLEN GARY E ETUX	25.462	1.699	0.03	44.30869119	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-051-004	ALLEN GARY E ETUX
12-079-00-00-056-005	KRATZ CHARLES V ETUX	8.053	1.858	0.09	145.394849	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.00	12-079-00-00-056-005	KRATZ CHARLES V ETUX
12-079-00-00-056-009	BODENMILLER CODEY	23.917	11.825	0.39	634.5843849	\$ -	0.00	\$ -	\$ -	\$ -	\$ 3.17	12-079-00-00-056-009	BODENMILLER CODEY
12-079-00-00-058-000	SIEBENECK MARSHA L	4.872	1.292	0.32	520.6544341	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.60	12-079-00-00-058-000	SIEBENECK MARSHA L
12-079-00-00-059-000	SNIDER RICHARD STEVEN	5.000	0.672	0.03	49.42974098	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-059-000	SNIDER RICHARD STEVEN
12-079-00-00-060-000	SHIELDS CRYSTAL D	3.496	3.383	0.14	224.8768664	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-079-00-00-060-000	SHIELDS CRYSTAL D
12-079-00-00-061-000	BODENMILLER CODEY T	1.517	1.367	0.37	596.5924529	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.98	12-079-00-00-061-000	BODENMILLER CODEY T
12-079-00-00-062-000	BALLING DANIEL I ETAL & KELLY L WITHEM	3.160	2.898	0.31	492.0137513	\$ -	0.00	\$ -	\$ -	\$ 4.68	\$ 2.46	12-079-00-00-062-000	BALLING DANIEL I ETAL & KELLY L WITHEM
12-079-00-00-062-001	BALLING THOMAS J ETAL & BOBBI	5.520	5.113	0.18	296.4258077	\$ -	0.00	\$ -	\$ -	\$ 7.67	\$ 2.00	12-079-00-00-062-001	BALLING THOMAS J ETAL & BOBBI
12-079-00-00-062-002	BALLING DANIEL I ETAL & KELLY L WITHEM	1.360	1.360	0.20	318.3580358	\$ -	0.00	\$ -	\$ -	\$ 2.50	\$ 2.00	12-079-00-00-062-002	BALLING DANIEL I ETAL & KELLY L WITHEM
12-079-00-00-063-000	BATES SCOTT	25.870	25.253	2.02	3248.561945	\$ -	0.00	\$ -	\$ -	\$ 53.27	\$ 16.24	12-079-00-00-063-000	BATES SCOTT
12-079-00-00-063-001	HENRY DEAN A ETAL	1.500	1.162	0.19	300.1114869	\$ -	0.00	\$ -	\$ -	\$ 3.04	\$ 2.00	12-079-00-00-063-001	HENRY DEAN A ETAL
12-080-00-00-016-000	CRONKLETON CLIFFORD A & REBECCA K TRUSTEES	73.897	0.577	0.03	47.62464173	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.00	12-080-00-00-016-000	CRONKLETON CLIFFORD A & REBECCA K TRUSTEES
12-080-00-00-018-000	ALLEN HEATH S TRUSTEE	56.623	30.016	3.41	5482.197724	\$ -	0.00	\$ -	\$ -	\$ 339.48	\$ 27.41	12-080-00-00-018-000	ALLEN HEATH S TRUSTEE
12-080-00-00-018-001	SMITH RONALD S	13.760	6.018	0.31	494.0380984	\$ -	0.00	\$ -	\$ -	\$ 13.17	\$ 2.47	12-080-00-00-018-001	SMITH RONALD S
12-080-00-00-018-002	BERNARD ANTHONY J ETAL & CHARITY E	3.500	2.207	0.40	637.3455357	\$ -	0.00	\$ -	\$ -	\$ 3.35	\$ 3.19	12-080-00-00-018-002	BERNARD ANTHONY J ETAL & CHARITY E
12-080-00-00-020-000	WILT MATTHEW RYAN	4.460	4.310	0.15	242.5658213	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-020-000	WILT MATTHEW RYAN
12-080-00-00-020-001	WILT MATTHEW RYAN	88.520	6.228	0.62	995.1099622	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 4.98	12-080-00-00-020-001	WILT MATTHEW RYAN
12-080-00-00-027-000	WILT MATTHEW RYAN	103.450	68.729	3.16	5087.138465	\$ -	0.00	\$ -	\$ -	\$ 7.21	\$ 25.43	12-080-00-00-027-000	WILT MATTHEW RYAN
12-080-00-00-028-000	TITUS JEREMY D ETUX	1.483	1.353	0.31	495.2028014	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.48	12-080-00-00-028-000	TITUS JEREMY D ETUX
12-080-00-00-029-000	MILLER CHARLES A	64.077	63.671	6.84	10991.54097	\$ -	0.00	\$ -	\$ -	\$ 146.85	\$ 54.95	12-080-00-00-029-000	MILLER CHARLES A
12-080-00-00-029-001	PENHORWOOD JORDAN ETAL & SARAH	11.423	11.038	0.69	1114.82678	\$ -	0.00	\$ -	\$ -	\$ 24.30	\$ 5.57	12-080-00-00-029-001	PENHORWOOD JORDAN ETAL & SARAH
12-080-00-00-030-000	SMITH RONALD S ETAL & CONNIE M	190.111	148.072	15.29	24588.12447	\$ -	0.00	\$ -	\$ -	\$ 128.24	\$ 122.93	12-080-00-00-030-000	SMITH RONALD S ETAL & CONNIE M
12-080-00-00-030-001	SMITH MATTHEW S ETAL & SARAH L	3.890	3.030	0.31	505.4955803	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.53	12-080-00-00-030-001	SMITH MATTHEW S ETAL & SARAH L
12-080-00-00-031-000	EVANS MATTHEW M ETUX	0.920	0.785	0.20	320.6923634	\$ -	0.00	\$ -	\$ -	\$ 2.89	\$ 2.00	12-080-00-00-031-000	EVANS MATTHEW M ETUX
12-080-00-00-032-000	DUDGEON ERIC L ETUX	1.630	1.472	0.20	316.8759713	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-032-000	DUDGEON ERIC L ETUX
12-080-00-00-033-000	SMITH BRYAN ETAL	1.482	1.394	0.19	312.1903821	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-033-000	SMITH BRYAN ETAL
12-080-00-00-034-000	JONES DEBRA A TRUSTEE	5.110	4.584	0.32	520.6205294	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.60	12-080-00-00-034-000	JONES DEBRA A TRUSTEE
12-080-00-00-035-000	DAVIA JAMIE L ETUX	0.570	0.547	0.15	240.2268595	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-035-000	DAVIA JAMIE L ETUX
12-080-00-00-036-000	COSTIN SCOTT Z ETUX	66.168	50.927	1.90	3058.896186	\$ -	0.00	\$ -	\$ -	\$ 37.70	\$ 15.29	12-080-00-00-036-000	COSTIN SCOTT Z ETUX
12-080-00-00-036-001	DUDGEON ERIC L ETAL	0.452	0.441	0.01	22.34152402	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-036-001	DUDGEON ERIC L ETAL
12-080-00-00-037-000	TRACEY KAREN L	0.730	0.668	0.18	281.98186	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-037-000	TRACEY KAREN L
12-080-00-00-037-001	TRACEY KAREN L	1.550	1.426	0.05	72.81593225	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-080-00-00-037-001	TRACEY KAREN L
12-080-00-00-038-000	JENKINS CHERYN JEANNE SUCCESSOR TRUSTEE	140.522	21.349	0.51	815.5688136	\$ -	0.00	\$ -	\$ -	\$ -	\$ 4.08	12-080-00-00-038-000	JENKINS CHERYN JEANNE SUCCESSOR TRUSTEE
12-093-00-00-015-000	BRADLEY DWAYNE ETAL & JO ELLEN	46.179	36.722	3.11	5001.505994	\$ -	0.00	\$ -	\$ -	\$ 23.99	\$ 25.01	12-093-00-00-015-000	BRADLEY DWAYNE ETAL & JO ELLEN
12-093-00-00-015-004	BRADLEY P DWAYNE ETAL	64.131	0.047	0.00	5.515773594	\$ 10.00	0.00	\$ 10.00	\$ 211.44	\$ -	\$ 2.00	12-093-00-00-015-004	BRADLEY P DWAYNE ETAL
12-093-00-00-017-000	LONGBRAKE MELANIE	4.064	0.892	0.06	95.43163645	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-093-00-00-017-000	LONGBRAKE MELANIE
12-093-00-00-017-001	WOODWARD WILLIAM K ETAL & LINDA S	5.122	0.036	0.00	5.064477878	\$ 10.00	0.00	\$ 10.00	\$ 276.27	\$ -	\$ 2.00	12-093-00-00-017-001	WOODWARD WILLIAM K ETAL & LINDA S
12-093-00-00-017-004	WOODWARD GREGORY W ETUX	2.580	0.184	0.02	27.33433245	\$ -	0.00	\$ -	\$ -	\$ -	\$ 2.00	12-093-00-00-017-004	WOODWARD GREGORY W ETUX
12-094-00-00-001-000	LONGBRAKE MELANIE	32.358	0.560	0.01	17.63997121	\$ -	0.00	\$ -	\$ -	\$ 2.00	\$ 2.00	12-094-00-00-001-000	LONGBRAKE MELANIE
12-094-00-00-001-003	WOODWARD GREGORY W ETUX	32.302	0.503	0.04	71.43351241	\$ -	0.0						

Owner:

To the landowners within the Mad River Ditch #752 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Mad River Ditch #752. In 1982, Mad River Ditch #752, which has 2,758 feet of open ditch and 184 feet of tile to help drain a watershed of approximately 1,152 acres, was successfully petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Engineer's Office (LCEO) has maintained this ditch since construction was completed in 1984.

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 \$144,137.33 and the LCEO has recommended the LCC update the permanent base to \$144,000. 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 \$28,800. The LCEO has been maintaining the ditch with a permanent assessment amount of \$58,557.90, which means the maximum amount currently allowed in the ditch maintenance fund is \$11,711.58. The LCEO recommends assessing 0.5% of the proposed permanent assessment base for the ditch; this would yield approximately \$756.00 annually.

On [DAY], [DATE], 2026, 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/MadRiver.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: 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 the year 2027.

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

Mad River Ditch #752 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 Mad River Ditch #752

In 1983, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$58,557.90. The total cost to reconstruct and improve 2,942 feet of ditch was \$46,982.68. 2,942 feet of total ditch was put on permanent maintenance under ORC 6137.

-Use the U.S. Bureau of Labor inflation calculator to find in November 1984 \$46,982.68 has the equivalency of \$144,137.33 in July 2025

-Requested updated permanent assessment base: \$144,000

- 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:

$$0.2 \times \$144,000 = \$28,800$$



CPI Inflation Calculator

CPI Inflation Calculator

\$ 46,982.68

in year1 month November ▼ year1 year 1984 ▼

has the same buying power as

\$144,137.33

in year2 month July ▼ 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 \$144,137.33 and recommended the permanent assessment base be \$144,000.00; 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 0.5% of the reestablished permanent assessment base;

Previous 4-year Funding History of Mad River Ditch #752

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
\$58,557.90	\$9,526.07	\$1,209.56	\$747.47	\$9,988.16	2%	\$1,171.16	\$11,159.32	2%	\$1,171.16
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
\$58,557.90	\$9,988.16	\$1,186.85	\$898.93	\$10,276.08	2%	\$1,171.16	\$11,447.24	2%	\$1,171.16
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
\$58,557.90	\$10,276.08	\$1,185.09	\$1,080.96	\$10,380.21	2%	\$1,171.16	\$11,551.37	1%	\$585.58
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*
\$58,557.90	\$10,380.21	\$1,182.69	\$1,155.29	\$10,407.61	1%	\$585.58	\$10,993.19	1%	\$585.58

*Based on the current assessment base