

OFFICE OF THE
LOGAN COUNTY ENGINEER
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LOGAN COUNTY ENGINEER

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

February 13, 2024

Re: Review of Sickles Ditch #737 permanent assessment base and landowner assessment schedule

In 1975, Sickles Ditch #737, which consists of approximately 1,820-feet of a tiled ditch to help drain a watershed of approximately 28 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved this ditch petition improvement in 1976. In 1998, the owner of the Snug Harbor development project paid, as part of the development project, to improve the ditch across the Snug Harbor property and extend the length of the tile so that the ditch would outlet as petitioned (into Dunns' Pond). Based upon what we've found, this Snug Harbor improvement and the extension of the Sickles Ditch was placed under county maintenance per ORC 6131.63. While the LCEO has continued to maintain this ditch using the original assessment base amount, we want to update the permanent assessment base to better prepare the ditch account for future maintenance needs and future emergency repairs. 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 \$8,000.00 (this was the estimated cost to perform the 1976 improvements) which means the maximum amount currently allowed in the ditch maintenance fund is \$1,600.00. The monetary balance of the ditch as of 1/1/2022 was \$3,488.35 and the last known assessment for this ditch was collected for the 2001 tax year. We have calculated that the updated construction cost for the project should be \$40,847.51 (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 \$40,800.00. 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 \$8,160.00. Based on the past maintenance needs of this ditch and the Ditch Supervisor's verbal report on the current condition of this ditch, and in consideration of the existing monetary balance of the ditch, I recommend assessing landowners 0.0% of the proposed permanent assessment base.

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.

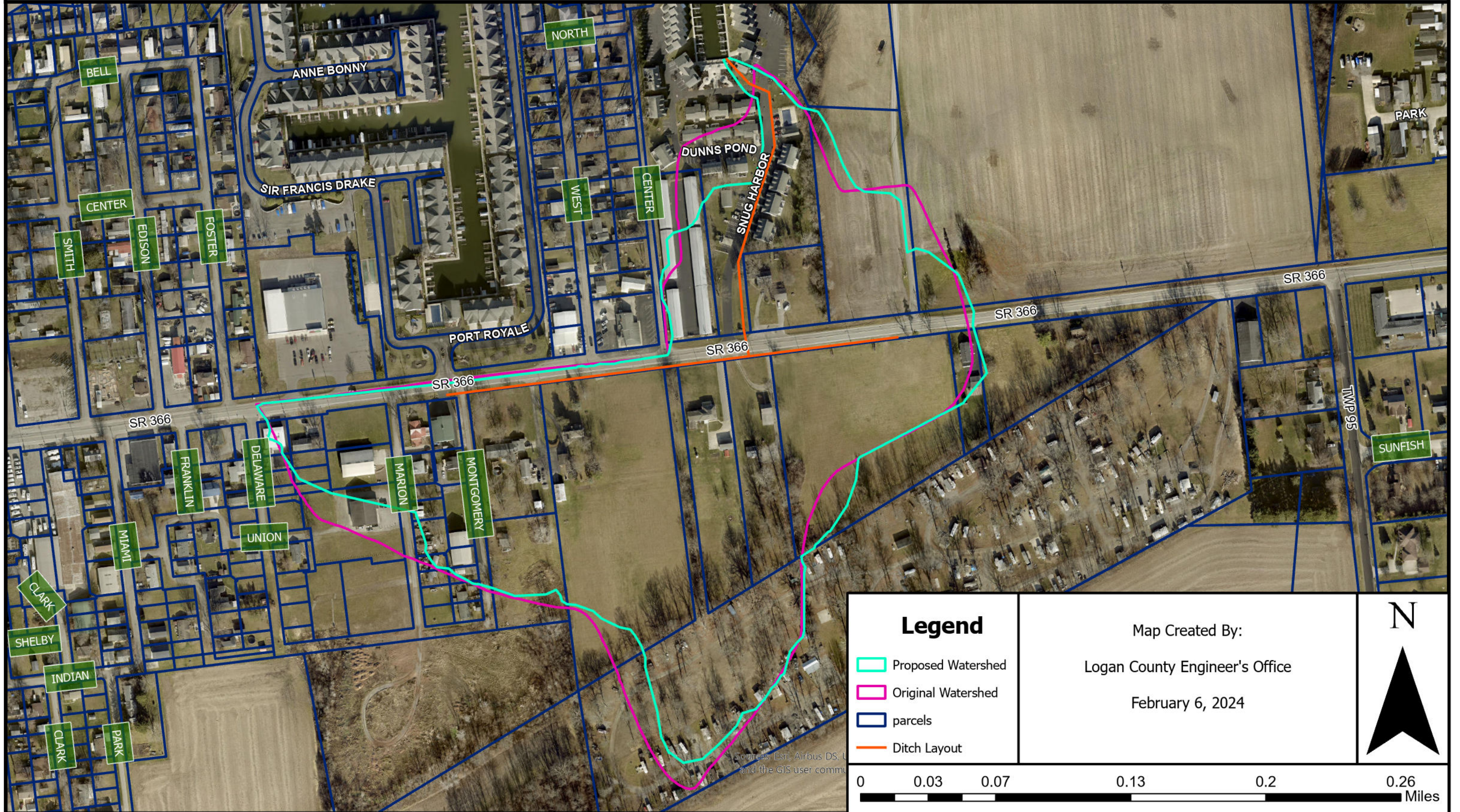
Respectfully submitted,



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

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

SICKLES DITCH #757 WATERSHED MAP



2024 SICKLES DITCH REASSESSMENT

| PARCEL NO. | NAME | TOTAL ACRES | BENEFITED ACRES | TRACT DNU | DNU ASSESSMENT | TRACT COST | COST PER BENEFITED ACRE | 0.5% OF PROPOSED ASSESSMENT BASE (probable rate in future years) | PARCEL NO. |
|-------------------------|---|-----------------------------|-----------------|-------------|---------------------|---------------------|-------------------------|---|-------------------------|
| 51-032-16-12-001-000 | JAS REAL PROPERTY LLC | Lots 167 & 168 | 0.182 | 0.086 | \$ 362.06 | \$ 377.56 | \$ 2,076.41 | \$ 2.00 | 51-032-16-12-001-000 |
| 51-032-16-12-002-000 | JAS REAL PROPERTY LLC | Lots 154 & 155 | 0.076 | 0.072 | \$ 301.56 | \$ 314.48 | \$ 4,151.52 | \$ 2.00 | 51-032-16-12-002-000 |
| 51-032-16-12-003-000 | JAS REAL PROPERTY LLC | Lot 156 | 0.009 | 0.009 | \$ 37.56 | \$ 39.17 | \$ 4,152.83 | \$ 2.00 | 51-032-16-12-003-000 |
| 51-032-16-12-004-002 | JAS REAL PROPERTY LLC | Lot 169 | 0.083 | 0.008 | \$ 32.91 | \$ 34.32 | \$ 415.28 | \$ 2.00 | 51-032-16-12-004-002 |
| 51-032-16-12-004-003 | JAS REAL PROPERTY LLC | Lot 170 | 0.072 | 0.007 | \$ 28.62 | \$ 29.84 | \$ 415.28 | \$ 2.00 | 51-032-16-12-004-003 |
| 51-032-16-12-004-004 | JAS REAL PROPERTY LLC | Pt Lot 171 | 0.021 | 0.002 | \$ 7.97 | \$ 10.00 | \$ 487.63 | \$ 2.00 | 51-032-16-12-004-004 |
| 51-032-16-13-008-000 | LOWERY ROBERT JR ETUX | 1.519 | 1.400 | 0.512 | \$ 2,147.82 | \$ 2,239.81 | \$ 1,599.98 | \$ 11.20 | 51-032-16-13-008-000 |
| 51-032-16-13-008-002 | FRANKS KIMBERLY | 1.176 | 0.837 | 0.385 | \$ 1,612.88 | \$ 1,681.95 | \$ 2,010.16 | \$ 8.41 | 51-032-16-13-008-002 |
| 51-032-16-13-008-003 | HAUSHALTER FARMS LTD. | 0.376 | 0.376 | 0.036 | \$ 149.73 | \$ 156.15 | \$ 415.28 | \$ 2.00 | 51-032-16-13-008-003 |
| 51-032-16-13-008-004 | HAUSHALTER FARMS LTD. | 0.378 | 0.378 | 0.179 | \$ 748.47 | \$ 780.52 | \$ 2,064.88 | \$ 3.90 | 51-032-16-13-008-004 |
| 51-032-16-13-008-005 | FLANNERY JEFFREY S ETAL & VICTORIA L | Pt Lot 171, Lot 172, & 0.88 | 0.146 | 0.123 | \$ 514.37 | \$ 536.40 | \$ 3,681.04 | \$ 2.68 | 51-032-16-13-008-005 |
| 51-032-16-14-002-000 | BEGGROW LAURA A ETAL & KENNETH A ETAL | Lots 217-219 | 0.220 | 0.209 | \$ 877.64 | \$ 915.22 | \$ 4,152.83 | \$ 4.58 | 51-032-16-14-002-000 |
| 51-032-16-14-003-000 | GLASSER HEATHER S | Lots 204-206 | 0.220 | 0.209 | \$ 877.64 | \$ 915.22 | \$ 4,152.83 | \$ 4.58 | 51-032-16-14-003-000 |
| 51-032-16-14-004-000 | MILLER MIKE | Pt Lots 207 & 208 | 0.129 | 0.061 | \$ 255.98 | \$ 266.94 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-004-000 |
| 51-032-16-14-005-000 | MILLER MIKE | Pt Lots 207 & 208 | 0.009 | 0.004 | \$ 17.14 | \$ 17.87 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-005-000 |
| 51-032-16-14-006-000 | MILLER MIKE | Lot 209 | 0.076 | 0.036 | \$ 151.73 | \$ 158.23 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-006-000 |
| 51-032-16-14-006-001 | HUFFMAN JOHN D ETAL | Lot 210 | 0.090 | 0.043 | \$ 178.30 | \$ 185.94 | \$ 2,055.81 | \$ 2.00 | 51-032-16-14-006-001 |
| 51-032-16-14-007-000 | HUFFMAN JOHN D ETAL | Pt Lots 211 & 212 | 0.127 | 0.058 | \$ 244.19 | \$ 254.65 | \$ 2,001.55 | \$ 2.00 | 51-032-16-14-007-000 |
| 51-032-16-14-008-000 | HUFFMAN JOHN D ETAL | Lot 213 | 0.030 | 0.014 | \$ 57.60 | \$ 60.06 | \$ 1,976.89 | \$ 2.00 | 51-032-16-14-008-000 |
| 51-032-16-14-013-000 | GRESSNER STEVEN J ETUX | Lot 227 | 0.004 | 0.002 | \$ 7.04 | \$ 10.00 | \$ 2,679.22 | \$ 2.00 | 51-032-16-14-013-000 |
| 51-032-16-14-014-000 | BOWSER DUSTY | Lot 226 | 0.047 | 0.043 | \$ 179.01 | \$ 186.67 | \$ 3,960.49 | \$ 2.00 | 51-032-16-14-014-000 |
| 51-032-16-14-015-000 | BOWSER DUSTY | Lot 225 | 0.085 | 0.077 | \$ 324.16 | \$ 338.04 | \$ 3,964.34 | \$ 2.00 | 51-032-16-14-015-000 |
| 51-032-16-14-016-000 | BOWSER DUSTY | Lots 222-224 | 0.239 | 0.112 | \$ 470.93 | \$ 491.10 | \$ 2,051.32 | \$ 2.46 | 51-032-16-14-016-000 |
| 51-032-16-14-017-000 | LUMP MICHAEL L ETAL | Lots 220 & 221 | 0.155 | 0.074 | \$ 308.58 | \$ 321.80 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-017-000 |
| 51-033-00-00-046-000 | PARK ANITA R | 2.450 | 0.015 | 0.001 | \$ 4.16 | \$ 10.00 | \$ 669.70 | \$ 2.00 | 51-033-00-00-046-000 |
| 51-033-00-00-047-000 | KROUSE NORMAN H | 0.550 | 0.257 | 0.085 | \$ 358.19 | \$ 373.53 | \$ 1,453.49 | \$ 2.00 | 51-033-00-00-047-000 |
| 51-033-00-00-048-000 | DUFF BROTHERS LLC | 4.727 | 3.410 | 0.280 | \$ 1,173.63 | \$ 1,223.89 | \$ 358.95 | \$ 6.12 | 51-033-00-00-048-000 |
| 51-033-00-00-049-000 | WICKLIFF PAMELA S | 1.790 | 1.491 | 0.522 | \$ 2,186.56 | \$ 2,280.21 | \$ 1,529.59 | \$ 11.40 | 51-033-00-00-049-000 |
| 51-033-00-00-050-000 | TINSLEY RODNEY L ETUX & DEANNA J | 1.850 | 1.666 | 0.538 | \$ 2,256.55 | \$ 2,353.19 | \$ 1,412.07 | \$ 11.77 | 51-033-00-00-050-000 |
| 51-033-00-00-051-000 | ROEBUCK JOYCE C ETVIR | 5.520 | 4.680 | 0.825 | \$ 3,456.53 | \$ 3,604.56 | \$ 770.23 | \$ 18.02 | 51-033-00-00-051-000 |
| 51-033-00-00-052-000 | WELCOME WOODS RV CAMPGROUND LLC | 18.620 | 3.215 | 0.685 | \$ 2,869.87 | \$ 2,992.78 | \$ 930.98 | \$ 14.96 | 51-033-00-00-052-000 |
| 51-033-09-03-010-000 | BROOKS SUSAN M | 1.060 | 0.926 | 0.308 | \$ 1,292.52 | \$ 1,347.88 | \$ 1,454.90 | \$ 6.74 | 51-033-09-03-010-000 |
| 51-033-09-03-021-002 | T & C FARM INC | 3.000 | 1.925 | 0.456 | \$ 1,909.68 | \$ 1,991.47 | \$ 1,034.36 | \$ 9.96 | 51-033-09-03-021-002 |
| 51-033-09-03-021-005 | T & C FARM INC | 30.490 | 0.348 | 0.023 | \$ 96.99 | \$ 101.15 | \$ 290.70 | \$ 2.00 | 51-033-09-03-021-005 |
| 62 parcels ¹ | Snug Cove Storage Condominium | 1.408 | 0.784 | 0.544 | \$ 2,279.70 | \$ 620.00 | \$ 791.30 | \$ 124.00 | 62 parcels ¹ |
| 44 parcels ² | Snug Harbor Condominium | 6.222 | 2.321 | 1.637 | \$ 6,863.02 | \$ 7,156.94 | \$ 3,084.18 | \$ 88.00 | 44 parcels ² |
| | Washington TWP Trustees (TR 1125 AKA Marion Dr) | - | 0.186 | 0.124 | \$ 518.71 | \$ 540.92 | \$ 2,906.98 | \$ 2.70 | |
| | Washington TWP Trustees (TR 1126 AKA Montgomery Dr) | - | 0.337 | 0.221 | \$ 926.40 | \$ 966.08 | \$ 2,869.64 | \$ 4.83 | |
| | Ohio Department of Transportation Division 7 (SR 366) | - | 1.923 | 1.124 | \$ 4,713.59 | \$ 4,915.45 | \$ 2,555.79 | \$ 24.58 | |
| TOTALS | | | 28.49 | 9.73 | \$ 40,800.00 | \$ 40,800.00 | \$ 78,884.10 | \$ 400.88 | |

Notes:

1. The 'TRACT COST' for Snug Cove Storage Condominium shall be evenly divided amongst the 62 landowners. See Exhibit "A" for breakdown.
2. The 'TRACT COST' for Snug Harbor Condominium shall be evenly divided amongst the 44 landowners. See Exhibit "B" for breakdown.
3. The proposed assessment base for the 2024 tax year is 0%
4. The last known assessment was collected for the 2001 tax year

| | |
|--------------------------|--------------|
| PROPOSED ASSESSMENT BASE | \$ 40,800.00 |
| 1982 ASSESSMENT BASE | \$ 8,000.00 |
| COST PER DNU | \$ 4,191.88 |
| MIN. ASSESSMENT | \$ 650.00 |
| ADJ COST | \$ 40,150.00 |
| ADJ COST DNU | \$ 4,371.40 |

Exhibit "A"

Snug Cove Storage Condominium DNU Assessment: **\$2,282.36**

| PARCEL NO. | NAME | UNIT NO. | TRACT COST | PROPOSED ASSESSMENT |
|----------------------|---------------------------------------|----------|-------------------|---------------------|
| 51-033-09-03-007-501 | FULMER GREGG ETAL & PAMELA | 1 | \$36.81 | \$2.00 |
| 51-033-09-03-007-502 | FULMER GREGG ETAL & PAMELA | 2 | \$36.81 | \$2.00 |
| 51-033-09-03-007-503 | DEWEESE CHRISTINE | 3 | \$36.81 | \$2.00 |
| 51-033-09-03-007-504 | ROBERTS MARY ANN | 4 | \$36.81 | \$2.00 |
| 51-033-09-03-007-505 | NAFF BRANDEE M | 5 | \$36.81 | \$2.00 |
| 51-033-09-03-007-506 | HART BARBARA G | 6 | \$36.81 | \$2.00 |
| 51-033-09-03-007-507 | STEWART RANDALL L ETAL | 7 | \$36.81 | \$2.00 |
| 51-033-09-03-007-508 | BOYER LYNN E ETAL | 8 | \$36.81 | \$2.00 |
| 51-033-09-03-007-509 | BOYER LYNN E ETAL & JOYCE | 9 | \$36.81 | \$2.00 |
| 51-033-09-03-007-510 | REAMAN DAVID ETAL | 10 | \$36.81 | \$2.00 |
| 51-033-09-03-007-511 | CHRISTIAN PROPERTIES LLC | 11 | \$36.81 | \$2.00 |
| 51-033-09-03-007-512 | CHRISTIAN PROPERTIES LLC | 12 | \$36.81 | \$2.00 |
| 51-033-09-03-007-513 | GIBSON DAVID A & CAROL S | 13 | \$36.81 | \$2.00 |
| 51-033-09-03-007-514 | HART BARBARA G | 14 | \$36.81 | \$2.00 |
| 51-033-09-03-007-515 | SOUTHCORBE CONNIE TRUSTEE | 15 | \$36.81 | \$2.00 |
| 51-033-09-03-007-516 | HEMMERLY DAVID B ETUX & CAMELLA S | 16 | \$36.81 | \$2.00 |
| 51-033-09-03-007-517 | PICKETT JAMES O ETUX & MICHELLE R | 17 | \$36.81 | \$2.00 |
| 51-033-09-03-007-518 | HONIGFORD DAVID L ETUX & L DIANE | 18 | \$36.81 | \$2.00 |
| 51-033-09-03-007-519 | JORDAN CHRISTIAN | 19 | \$36.81 | \$2.00 |
| 51-033-09-03-007-520 | GOOD WILLIAM R TRUSTEE ETAL | 20 | \$36.81 | \$2.00 |
| 51-033-09-03-007-521 | CHRISTIAN PROPERTIES LLC | 21 | \$36.81 | \$2.00 |
| 51-033-09-03-007-522 | TACKETT PATRICIA L | 22 | \$36.81 | \$2.00 |
| 51-033-09-03-007-523 | TACKETT PATRICIA L | 23 | \$36.81 | \$2.00 |
| 51-033-09-03-007-524 | TACKETT PATRICIA L | 24 | \$36.81 | \$2.00 |
| 51-033-09-03-007-525 | HART BARBARA G | 25 | \$36.81 | \$2.00 |
| 51-033-09-03-007-526 | THE JOHN E LOVE AND MARY R LOVE TRUST | 26 | \$36.81 | \$2.00 |
| 51-033-09-03-007-527 | 4TPK HOLDINGS LLC | 27 | \$36.81 | \$2.00 |
| 51-033-09-03-007-528 | ANTONIDES KAREN W TRUSTEE ETAL | 28 | \$36.81 | \$2.00 |
| 51-033-09-03-007-529 | STEVENSON ELLEN ETVIR & WAYNE | 29 | \$36.81 | \$2.00 |
| 51-033-09-03-007-530 | JOHNSON J ANDREW & DEBRA R | 30 | \$36.81 | \$2.00 |
| 51-033-09-03-007-531 | SEALTS JOHN W ETAL | 31 | \$36.81 | \$2.00 |
| 51-033-09-03-007-532 | CLINE TIMOTHY ETAL & TAMMY | 32 | \$36.81 | \$2.00 |
| 51-033-09-03-007-533 | KEMP DONN K ETAL & JACQUELINE | 33 | \$36.81 | \$2.00 |
| 51-033-09-03-007-534 | KEMP DONN K ETAL & JACQUELINE | 34 | \$36.81 | \$2.00 |
| 51-033-09-03-007-535 | BAILEY ANTHONY GREGORY | 35 | \$36.81 | \$2.00 |
| 51-033-09-03-007-536 | BAILEY JOSHUA ANTHONY | 36 | \$36.81 | \$2.00 |
| 51-033-09-03-007-537 | BAILEY JOSHUA A | 37 | \$36.81 | \$2.00 |
| 51-033-09-03-007-538 | BOBRUK AMY TRUSTEE ETAL | 38 | \$36.81 | \$2.00 |
| 51-033-09-03-007-539 | KITE CYNTHIA L | 39 | \$36.81 | \$2.00 |
| 51-033-09-03-007-540 | TOM KYLE ROBERT II | 40 | \$36.81 | \$2.00 |
| 51-033-09-03-007-541 | KOHLER GAVIN M.B. ETUX & ANGELA | 41 | \$36.81 | \$2.00 |
| 51-033-09-03-007-542 | KOHLER GAVIN M.B. ETUX & ANGELA | 42 | \$36.81 | \$2.00 |
| 51-033-09-03-007-543 | HUGHES KERRY C ETAL & CYNTHIA K | 43 | \$36.81 | \$2.00 |
| 51-033-09-03-007-544 | HART BARBARA G | 44 | \$36.81 | \$2.00 |
| 51-033-09-03-007-545 | REED LAURA | 45 | \$36.81 | \$2.00 |
| 51-033-09-03-007-546 | ROGERS DAVID F TRUSTEE ETAL | 46 | \$36.81 | \$2.00 |
| 51-033-09-03-007-547 | KELLY WILLIAM B ET AL & ANGELA W | 47 | \$36.81 | \$2.00 |
| 51-033-09-03-007-548 | HART BARBARA G | 48 | \$36.81 | \$2.00 |
| 51-033-09-03-007-549 | KECK MICHAEL ETAL & CLAUDIA | 49 | \$36.81 | \$2.00 |
| 51-033-09-03-007-550 | RUTLEDGE GARY L ETAL | 50 | \$36.81 | \$2.00 |
| 51-033-09-03-007-551 | HART BARBARA G | 51 | \$36.81 | \$2.00 |
| 51-033-09-03-007-552 | MATHIAS DAVID J | 52 | \$36.81 | \$2.00 |
| 51-033-09-03-007-553 | GIBSON GERALD ETUX & ALLISON | 53 | \$36.81 | \$2.00 |
| 51-033-09-03-007-554 | BASIL STEVEN R TRUSTEE | 54 | \$36.81 | \$2.00 |
| 51-033-09-03-007-555 | HART BARBARA G | 55 | \$36.81 | \$2.00 |
| 51-033-09-03-007-556 | HART BARBARA G | 56 | \$36.81 | \$2.00 |
| 51-033-09-03-007-557 | NOE TIMOTHY E ETAL & SHELLEY K | 57 | \$36.81 | \$2.00 |
| 51-033-09-03-007-558 | WARWICK RICKY ALAN | 58 | \$36.81 | \$2.00 |
| 51-033-09-03-007-559 | HART BARBARA G | 59 | \$36.81 | \$2.00 |
| 51-033-09-03-007-560 | PICKERING MARK D ETAL & LISA M | 60 | \$36.81 | \$2.00 |
| 51-033-09-03-007-561 | HART BARBARA G | 61 | \$36.81 | \$2.00 |
| 51-033-09-03-007-562 | COUNTS JAMES H | 62 | \$36.81 | \$2.00 |
| Total | | | \$2,282.36 | \$124.00 |

Exhibit "B"

Snug Harbor Condominium Tract Cost: **\$7,165.41**

| PARCEL NO. | NAME | UNIT NO. | TRACT COST | PROPOSED ASSESSMENT |
|----------------------|--------------------------------------|----------|-------------------|---------------------|
| 51-033-09-03-006-501 | JORDAN CHRISTIAN ETUX & DARCI | 1 | \$162.85 | \$2.00 |
| 51-033-09-03-006-502 | HADLEY JOHN BARRY ETUX | 2 | \$162.85 | \$2.00 |
| 51-033-09-03-006-503 | COUNTS JAMES H | 3 | \$162.85 | \$2.00 |
| 51-033-09-03-006-504 | RICHARD MICHAEL T ETAL & CHRISTINA G | 4 | \$162.85 | \$2.00 |
| 51-033-09-03-006-505 | OLIVER CHARLES E JR CO-TRUSTEES ETAL | 5 | \$162.85 | \$2.00 |
| 51-033-09-03-006-506 | CARY TRACE | 6 | \$162.85 | \$2.00 |
| 51-033-09-03-006-507 | ROBERTS GUY P ETUX | 7 | \$162.85 | \$2.00 |
| 51-033-09-03-006-508 | GIBSON DAVID A & CAROL S | 8 | \$162.85 | \$2.00 |
| 51-033-09-03-006-509 | ANTONIDES KAREN W TRUSTEE ETAL | 9 | \$162.85 | \$2.00 |
| 51-033-09-03-006-510 | MORGAN DENNIS N ETAL | 10 | \$162.85 | \$2.00 |
| 51-033-09-03-006-511 | MATHIAS DAVID J | 11 | \$162.85 | \$2.00 |
| 51-033-09-03-006-512 | VANDERROEST THERESA | 12 | \$162.85 | \$2.00 |
| 51-033-09-03-006-513 | PASCHAL ROGER ETUX & REBECCA | 13 | \$162.85 | \$2.00 |
| 51-033-09-03-006-514 | SULLIVAN TAMMIE A ETVIR & JOSEPH A | 14 | \$162.85 | \$2.00 |
| 51-033-09-03-006-515 | CHANNELL WILLIAM B | 15 | \$162.85 | \$2.00 |
| 51-033-09-03-006-516 | AMICK JEFFREY L & DIANE L | 16 | \$162.85 | \$2.00 |
| 51-033-09-03-006-517 | WHITMAN ROBERT A ETUX & APRIL L | 17 | \$162.85 | \$2.00 |
| 51-033-09-03-006-518 | SHORT GREGORY J TRUSTEE | 18 | \$162.85 | \$2.00 |
| 51-033-09-03-006-519 | THOMAS DOUGLAS P TRUSTEE | 19 | \$162.85 | \$2.00 |
| 51-033-09-03-006-520 | VOLKERDING RONALD S TRUSTEE | 20 | \$162.85 | \$2.00 |
| 51-033-09-03-006-521 | WINTZER WILLIAM ETUX & CYNTHIA | 21 | \$162.85 | \$2.00 |
| 51-033-09-03-006-522 | WARRINGTON JOHN A ETAL | 22 | \$162.85 | \$2.00 |
| 51-033-09-03-006-523 | PICKETT JAMES OLAN | 23 | \$162.85 | \$2.00 |
| 51-033-09-03-006-524 | STEVENSON JAMES E ETAL | 24 | \$162.85 | \$2.00 |
| 51-033-09-03-006-525 | REAMAN DAVID L ETAL | 25 | \$162.85 | \$2.00 |
| 51-033-09-03-006-526 | RENTZ RONALD J ETAL | 26 | \$162.85 | \$2.00 |
| 51-033-09-03-006-527 | WHITLOW TAMARA R TRUSTEE | 27 | \$162.85 | \$2.00 |
| 51-033-09-03-006-528 | NEWLAND CLARENCE O | 28 | \$162.85 | \$2.00 |
| 51-033-09-03-006-529 | WISEMAN KATHLEEN A TRUSTEE | 29 | \$162.85 | \$2.00 |
| 51-033-09-03-006-530 | DERR DEBORAH E | 30 | \$162.85 | \$2.00 |
| 51-033-09-03-006-531 | TACKETT PATRICIA L | 31 | \$162.85 | \$2.00 |
| 51-033-09-03-006-532 | HANGEN TRISHA ETAL & DAVID | 32 | \$162.85 | \$2.00 |
| 51-033-09-03-006-533 | HOEHN GARY T ETAL | 33 | \$162.85 | \$2.00 |
| 51-033-09-03-006-534 | EVANGELISTA MARISTELLA ETVIR | 34 | \$162.85 | \$2.00 |
| 51-033-09-03-006-535 | WHITMAN JEFFREY A & GENNIFER S | 35 | \$162.85 | \$2.00 |
| 51-033-09-03-006-536 | MERTZ RALPH ETAL | 36 | \$162.85 | \$2.00 |
| 51-033-09-03-006-537 | AMICK JEFF L ETAL | 37 | \$162.85 | \$2.00 |
| 51-033-09-03-006-538 | BOLLINGER ROBERT | 38 | \$162.85 | \$2.00 |
| 51-033-09-03-006-539 | CHRISTIAN PROPERTIES LLC | 39 | \$162.85 | \$2.00 |
| 51-033-09-03-006-540 | CHRISTIAN PROPERTIES LLC | 40 | \$162.85 | \$2.00 |
| 51-033-09-03-006-541 | SPAHR KARL W III ETUX & AMMIE Y | 41 | \$162.85 | \$2.00 |
| 51-033-09-03-006-542 | HARSHBARGER SUSAN TRUSTEE | 42 | \$162.85 | \$2.00 |
| 51-033-09-03-006-543 | SOUTHCORBE CONNIE TRUSTEE | 43 | \$162.85 | \$2.00 |
| 51-033-09-03-006-544 | DEWEESE CHRISTINE M | 44 | \$162.85 | \$2.00 |
| Total | | | \$7,165.41 | \$88.00 |

Owner:

To the landowners within the Sickles Ditch #737 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Sickles Ditch #737. In 1975, Sickles Ditch #737, which consists of approximately 1,820-feet of a tiled ditch to help drain a watershed of approximately 28 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved this ditch petition improvement in 1976. In 1998, the owner of the Snug Harbor development project paid, as part of the development project, to improve the ditch across the Snug Harbor property and extend the length of the tile so that the ditch would outlet as petitioned (into Dunns' Pond). Based upon what we've found, this Snug Harbor improvement and the extension of the Sickles Ditch was placed under county maintenance per ORC 6131.63. 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 \$40,847.51 and the LCEO has recommended the LCC update the permanent assessment base to \$40,800.00 to better prepare the ditch account for future maintenance needs and future emergency repairs. 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 \$8,160.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$8,000.00, which means the maximum amount currently allowed in the ditch maintenance fund is \$1,600.00. The monetary balance of the ditch as of 1/1/2022 was \$3,488.35 and the last known assessment for this ditch was collected for the 2001 tax year. The LCEO recommends assessing 0.0% of the proposed permanent assessment base for the ditch.

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/Sickles.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 2025.

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

Sickles Ditch #737 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 Sickles Ditch #737

In 1976, the County Engineer submitted the final schedule of landowners to the Commissioners using a permanent assessment base amount of \$7,643.61. This total was based on the cost to reconstruct and improve a total of approximately 1,820-feet of tiled ditch. The total length of ditch that is on permanent maintenance is approximately 1,820-feet.

-Use the U.S. Bureau of Labor inflation calculator to find in August 1976 \$7,643.61 has the equivalency of \$40,847.51 in December 2023

-Requested updated permanent assessment base: \$40,800.00

- 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:

$$0.2 \times \$40,800.00 = \$8,160.00$$



CPI Inflation Calculator

CPI Inflation Calculator

\$ 7,643.61

in August 1976

has the same buying power as

\$40,847.51

in December 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 \$40,847.51 and recommended the permanent assessment base be \$40,800.00; whereas, by the adoption of a resolution the Logan County Commissioners may approve said estimate and henceforth “the total estimated cost of the improvement shall 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 0.0% of the reestablished permanent assessment base;

Previous 4-year Funding History of Sickles Ditch #737

| Previous 4-year Funding History of Sickles Ditch #737 | | | | | | | | | | |
|--|---------------------------|------------------------|--------------------------|---------------------------|-----------------------|--------------------------------------|----------------------------------|------------------------------------|--------------------------------|--------------------------------------|
| 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 |
| \$ 8,000.00 | \$ 3,580.21 | \$ - | \$ 22.19 | \$ 3,558.02 | 0.00% | \$ - | \$ 3,558.02 | \$ 1,000.00 | 0.00% | \$ - |
| 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 |
| \$ 8,000.00 | \$ 3,558.02 | \$ - | \$ 45.92 | \$ 3,512.10 | 0.00% | \$ - | \$ 3,512.10 | \$ 1,000.00 | 0.00% | \$ - |
| 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 |
| \$ 8,000.00 | \$ 3,512.10 | \$ - | \$ 23.75 | \$ 3,488.35 | 0.00% | \$ - | \$ 3,488.35 | \$ 1,000.00 | 0.00% | \$ - |
| 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 |
| \$ 8,000.00 | \$ 3,488.35 | \$ - | \$ 45.20 | \$ 3,443.15 | 0.00% | \$ - | \$ 3,443.15 | \$ 1,000.00 | 0.00% | \$ - |

2024 SICKLES DITCH REASSESSMENT

| PARCEL NO. | NAME | TOTAL ACRES | BENEFITED ACRES | LAND USE INDUSTRIAL | 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 DNU | TOPO RANGE 1 1048-1058 | TOPO RANGE 2 1058-1068 | TOPO RANGE 3 1068-1078 | TOPO DNU | TRACT DNU | DNU ASSESSMENT | TRACT COST | COST PER BENEFITED ACRE | 0.5% OF PROPOSED ASSESSMENT BASE (probable rate in future years) | PARCEL NO. |
|-------------------------|---|-----------------------------|-----------------|---------------------|----------------|----------------------|---------------------|------------------|-------------------|--------------|---------------|---------------|-----------------|------------------------|------------------------|------------------------|----------|-----------|----------------|-------------|-------------------------|--|-------------------------|
| | | | | | | | | | | | | | | | | | | | | | | | |
| 51-032-16-12-001-000 | JAS REAL PROPERTY LLC | Lots 167 & 168 | 0.182 | 0.000 | 0.000 | 0.182 | 0.000 | 0.000 | 0.000 | 0.500 | 0.182 | 0.000 | 1.00 | 0.000 | 0.182 | 0.000 | 0.950 | 0.086 | \$ 362.06 | \$ 377.56 | \$ 2,076.41 | \$ 2.00 | 51-032-16-12-001-000 |
| 51-032-16-12-002-000 | JAS REAL PROPERTY LLC | Lots 154 & 155 | 0.076 | 0.076 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.076 | 0.000 | 1.00 | 0.000 | 0.075 | 0.000 | 0.950 | 0.072 | \$ 301.56 | \$ 314.48 | \$ 4,151.52 | \$ 2.00 | 51-032-16-12-002-000 |
| 51-032-16-12-003-000 | JAS REAL PROPERTY LLC | Lot 156 | 0.009 | 0.009 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.009 | 0.000 | 1.00 | 0.000 | 0.009 | 0.000 | 0.950 | 0.009 | \$ 37.56 | \$ 39.17 | \$ 4,152.83 | \$ 2.00 | 51-032-16-12-003-000 |
| 51-032-16-12-004-002 | JAS REAL PROPERTY LLC | Lot 169 | 0.083 | 0.000 | 0.000 | 0.000 | 0.000 | 0.083 | 0.000 | 0.100 | 0.083 | 0.000 | 1.00 | 0.000 | 0.083 | 0.000 | 0.950 | 0.008 | \$ 32.91 | \$ 34.32 | \$ 415.28 | \$ 2.00 | 51-032-16-12-004-002 |
| 51-032-16-12-004-003 | JAS REAL PROPERTY LLC | Lot 170 | 0.072 | 0.000 | 0.000 | 0.000 | 0.000 | 0.072 | 0.000 | 0.100 | 0.072 | 0.000 | 1.00 | 0.000 | 0.072 | 0.000 | 0.950 | 0.007 | \$ 28.62 | \$ 29.84 | \$ 415.28 | \$ 2.00 | 51-032-16-12-004-003 |
| 51-032-16-12-004-004 | JAS REAL PROPERTY LLC | Pt Lot 171 | 0.021 | 0.000 | 0.000 | 0.000 | 0.000 | 0.021 | 0.000 | 0.100 | 0.019 | 0.002 | 0.98 | 0.000 | 0.021 | 0.000 | 0.950 | 0.002 | \$ 7.97 | \$ 10.00 | \$ 487.63 | \$ 2.00 | 51-032-16-12-004-004 |
| 51-032-16-13-008-000 | LOWERY ROBERT JR ETUX | 1.519 | 1.400 | 0.000 | 0.000 | 1.000 | 0.000 | 0.400 | 0.000 | 0.386 | 1.400 | 0.000 | 1.00 | 0.000 | 1.368 | 0.032 | 0.949 | 0.512 | \$ 2,147.82 | \$ 2,239.81 | \$ 1,599.98 | \$ 11.20 | 51-032-16-13-008-000 |
| 51-032-16-13-008-002 | FRANKS KIMBERLY | 1.176 | 0.837 | 0.000 | 0.000 | 0.837 | 0.000 | 0.000 | 0.000 | 0.500 | 0.837 | 0.000 | 1.00 | 0.000 | 0.329 | 0.507 | 0.920 | 0.385 | \$ 1,612.88 | \$ 1,681.95 | \$ 2,010.16 | \$ 8.41 | 51-032-16-13-008-002 |
| 51-032-16-13-008-003 | HAUSHALTER FARMS LTD. | 0.376 | 0.376 | 0.000 | 0.000 | 0.000 | 0.000 | 0.376 | 0.000 | 0.100 | 0.376 | 0.000 | 1.00 | 0.000 | 0.376 | 0.000 | 0.950 | 0.036 | \$ 149.73 | \$ 156.15 | \$ 415.28 | \$ 2.00 | 51-032-16-13-008-003 |
| 51-032-16-13-008-004 | HAUSHALTER FARMS LTD. | 0.378 | 0.378 | 0.000 | 0.000 | 0.378 | 0.000 | 0.000 | 0.000 | 0.500 | 0.371 | 0.007 | 0.99 | 0.000 | 0.378 | 0.000 | 0.950 | 0.179 | \$ 748.47 | \$ 780.52 | \$ 2,064.88 | \$ 3.90 | 51-032-16-13-008-004 |
| 51-032-16-13-008-005 | FLANNERY JEFFREY S ETAL & VICTORIA L | Pt Lot 171, Lot 172, & 0.88 | 0.146 | 0.146 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.091 | 0.055 | 0.89 | 0.000 | 0.146 | 0.000 | 0.950 | 0.123 | \$ 514.37 | \$ 536.40 | \$ 3,681.04 | \$ 2.68 | 51-032-16-13-008-005 |
| 51-032-16-14-002-000 | BEGGROW LAURA A ETAL & KENNETH A ETAL | Lots 217-219 | 0.220 | 0.220 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.220 | 0.000 | 1.00 | 0.000 | 0.220 | 0.000 | 0.950 | 0.209 | \$ 877.64 | \$ 915.22 | \$ 4,152.83 | \$ 4.58 | 51-032-16-14-002-000 |
| 51-032-16-14-003-000 | GLASSER HEATHER S | Lots 204-206 | 0.220 | 0.220 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.220 | 0.000 | 1.00 | 0.000 | 0.220 | 0.000 | 0.950 | 0.209 | \$ 877.64 | \$ 915.22 | \$ 4,152.83 | \$ 4.58 | 51-032-16-14-003-000 |
| 51-032-16-14-004-000 | MILLER MIKE | Pt Lots 207 & 208 | 0.129 | 0.000 | 0.000 | 0.129 | 0.000 | 0.000 | 0.000 | 0.500 | 0.129 | 0.000 | 1.00 | 0.000 | 0.129 | 0.000 | 0.950 | 0.061 | \$ 255.98 | \$ 266.94 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-004-000 |
| 51-032-16-14-005-000 | MILLER MIKE | Pt Lots 207 & 208 | 0.009 | 0.000 | 0.000 | 0.009 | 0.000 | 0.000 | 0.000 | 0.500 | 0.009 | 0.000 | 1.00 | 0.000 | 0.009 | 0.000 | 0.950 | 0.004 | \$ 17.14 | \$ 17.87 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-005-000 |
| 51-032-16-14-006-000 | MILLER MIKE | Lot 209 | 0.076 | 0.000 | 0.000 | 0.076 | 0.000 | 0.000 | 0.000 | 0.500 | 0.076 | 0.000 | 1.00 | 0.000 | 0.076 | 0.000 | 0.950 | 0.036 | \$ 151.73 | \$ 158.23 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-006-000 |
| 51-032-16-14-006-001 | HUFFMAN JOHN D ETAL | Lot 210 | 0.090 | 0.000 | 0.000 | 0.090 | 0.000 | 0.000 | 0.000 | 0.500 | 0.090 | 0.000 | 1.00 | 0.000 | 0.073 | 0.017 | 0.941 | 0.043 | \$ 178.30 | \$ 185.94 | \$ 2,055.81 | \$ 2.00 | 51-032-16-14-006-001 |
| 51-032-16-14-007-000 | HUFFMAN JOHN D ETAL | Pt Lots 211 & 212 | 0.127 | 0.000 | 0.000 | 0.127 | 0.000 | 0.000 | 0.000 | 0.500 | 0.127 | 0.000 | 1.00 | 0.000 | 0.040 | 0.087 | 0.916 | 0.058 | \$ 244.19 | \$ 254.65 | \$ 2,001.55 | \$ 2.00 | 51-032-16-14-007-000 |
| 51-032-16-14-008-000 | HUFFMAN JOHN D ETAL | Lot 213 | 0.030 | 0.000 | 0.000 | 0.030 | 0.000 | 0.000 | 0.000 | 0.500 | 0.030 | 0.000 | 1.00 | 0.000 | 0.003 | 0.028 | 0.904 | 0.014 | \$ 57.60 | \$ 60.06 | \$ 1,976.89 | \$ 2.00 | 51-032-16-14-008-000 |
| 51-032-16-14-013-000 | GRESSNER STEVEN J ETUX | Lot 227 | 0.004 | 0.000 | 0.000 | 0.004 | 0.000 | 0.000 | 0.000 | 0.500 | 0.004 | 0.000 | 1.00 | 0.000 | 0.000 | 0.004 | 0.900 | 0.002 | \$ 7.04 | \$ 10.00 | \$ 2,679.22 | \$ 2.00 | 51-032-16-14-013-000 |
| 51-032-16-14-014-000 | BOWSER DUSTY | Lot 226 | 0.047 | 0.047 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.047 | 0.000 | 1.00 | 0.000 | 0.006 | 0.041 | 0.906 | 0.043 | \$ 179.01 | \$ 186.67 | \$ 3,960.49 | \$ 2.00 | 51-032-16-14-014-000 |
| 51-032-16-14-015-000 | BOWSER DUSTY | Lot 225 | 0.085 | 0.085 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.085 | 0.000 | 1.00 | 0.000 | 0.012 | 0.074 | 0.907 | 0.077 | \$ 324.16 | \$ 338.04 | \$ 3,964.34 | \$ 2.00 | 51-032-16-14-015-000 |
| 51-032-16-14-016-000 | BOWSER DUSTY | Lots 222-224 | 0.239 | 0.000 | 0.000 | 0.239 | 0.000 | 0.000 | 0.000 | 0.500 | 0.239 | 0.000 | 1.00 | 0.000 | 0.184 | 0.055 | 0.939 | 0.112 | \$ 470.93 | \$ 491.10 | \$ 2,051.32 | \$ 2.46 | 51-032-16-14-016-000 |
| 51-032-16-14-017-000 | LUMP MICHAEL L ETAL | Lots 220 & 221 | 0.155 | 0.000 | 0.000 | 0.155 | 0.000 | 0.000 | 0.000 | 0.500 | 0.155 | 0.000 | 1.00 | 0.000 | 0.155 | 0.000 | 0.950 | 0.074 | \$ 308.58 | \$ 321.80 | \$ 2,076.41 | \$ 2.00 | 51-032-16-14-017-000 |
| 51-033-00-00-046-000 | PARK ANITA R | 2.450 | 0.015 | 0.000 | 0.000 | 0.000 | 0.000 | 0.015 | 0.000 | 0.100 | 0.000 | 0.015 | 0.70 | 0.000 | 0.015 | 0.000 | 0.950 | 0.001 | \$ 4.16 | \$ 10.00 | \$ 669.70 | \$ 2.00 | 51-033-00-00-046-000 |
| 51-033-00-00-047-000 | KROUSE NORMAN H | 0.550 | 0.257 | 0.000 | 0.000 | 0.257 | 0.000 | 0.000 | 0.000 | 0.500 | 0.000 | 0.257 | 0.70 | 0.000 | 0.257 | 0.000 | 0.950 | 0.085 | \$ 358.19 | \$ 373.53 | \$ 1,453.49 | \$ 2.00 | 51-033-00-00-047-000 |
| 51-033-00-00-048-000 | DUFF BROTHERS LLC | 4.727 | 3.410 | 0.000 | 0.000 | 0.000 | 0.000 | 3.230 | 0.180 | 0.097 | 2.134 | 1.275 | 0.89 | 0.000 | 3.410 | 0.000 | 0.950 | 0.280 | \$ 1,173.63 | \$ 1,223.89 | \$ 358.95 | \$ 6.12 | 51-033-00-00-048-000 |
| 51-033-00-00-049-000 | WICKLIFF PAMELA S | 1.790 | 1.491 | 0.000 | 0.000 | 1.000 | 0.000 | 0.491 | 0.000 | 0.368 | 1.491 | 0.000 | 1.00 | 0.000 | 1.491 | 0.000 | 0.950 | 0.522 | \$ 2,186.56 | \$ 2,280.21 | \$ 1,529.59 | \$ 11.40 | 51-033-00-00-049-000 |
| 51-033-00-00-050-000 | TINSLEY RODNEY L ETUX & DEANNA J | 1.850 | 1.666 | 0.000 | 0.000 | 1.000 | 0.000 | 0.666 | 0.000 | 0.340 | 1.666 | 0.000 | 1.00 | 0.000 | 1.666 | 0.000 | 0.950 | 0.538 | \$ 2,256.55 | \$ 2,353.19 | \$ 1,412.07 | \$ 11.77 | 51-033-00-00-050-000 |
| 51-033-00-00-051-000 | ROEBUCK JOYCE C ETVIR | 5.520 | 4.680 | 0.000 | 0.000 | 1.000 | 0.000 | 3.680 | 0.000 | 0.185 | 4.680 | 0.000 | 1.00 | 0.000 | 4.679 | 0.001 | 0.950 | 0.825 | \$ 3,456.53 | \$ 3,604.56 | \$ 770.23 | \$ 18.02 | 51-033-00-00-051-000 |
| 51-033-00-00-052-000 | WELCOME WOODS RV CAMPGROUND LLC | 18.620 | 3.215 | 0.000 | 0.000 | 1.000 | 0.000 | 2.215 | 0.000 | 0.224 | 3.215 | 0.000 | 1.00 | 0.000 | 3.146 | 0.068 | 0.949 | 0.685 | \$ 2,869.87 | \$ 2,992.78 | \$ 930.98 | \$ 14.96 | 51-033-00-00-052-000 |
| 51-033-09-03-010-000 | BROOKS SUSAN M | 1.060 | 0.926 | 0.000 | 0.000 | 0.926 | 0.000 | 0.000 | 0.000 | 0.500 | 0.000 | 0.926 | 0.70 | 0.017 | 0.909 | 0.000 | 0.951 | 0.308 | \$ 1,292.52 | \$ 1,347.88 | \$ 1,454.90 | \$ 6.74 | 51-033-09-03-010-000 |
| 51-033-09-03-021-002 | T & C FARM INC | 3.000 | 1.925 | 0.000 | 0.000 | 1.000 | 0.925 | 0.000 | 0.000 | 0.356 | 0.000 | 1.925 | 0.70 | 0.000 | 1.925 | 0.000 | 0.950 | 0.456 | \$ 1,909.68 | \$ 1,991.47 | \$ 1,034.36 | \$ 9.96 | 51-033-09-03-021-002 |
| 51-033-09-03-021-005 | T & C FARM INC | 30.490 | 0.348 | 0.000 | 0.000 | 0.000 | 0.000 | 0.348 | 0.000 | 0.100 | 0.000 | 0.348 | 0.70 | 0.000 | 0.348 | 0.000 | 0.950 | 0.023 | \$ 96.99 | \$ 101.15 | \$ 290.70 | \$ 2.00 | 51-033-09-03-021-005 |
| 62 parcels ¹ | Snug Cove Storage Condominium | 1.408 | 0.784 | 0.784 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.080 | 0.704 | 0.73 | 0.000 | 0.784 | 0.000 | 0.950 | 0.544 | \$ 2,279.70 | \$ 620.00 | \$ 791.30 | \$ 124.00 | 62 parcels ¹ |
| 44 parcels ² | Snug Harbor Condominium | 6.222 | 2.321 | 2.321 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.000 | 0.231 | 2.090 | 0.73 | 0.774 | 1.547 | 0.000 | 0.967 | 1.637 | \$ 6,863.02 | \$ 7,156.94 | \$ 3,084.18 | \$ 88.00 | 44 parcels ² |
| | Washington TWP Trustees (TR 1125 AKA Marion Dr) | - | 0.186 | 0.000 | 0.186 | 0.000 | 0.000 | 0.000 | 0.000 | 0.700 | 0.186 | 0.000 | 1.00 | 0.000 | 0.186 | 0.000 | 0.950 | 0.124 | \$ 518.71 | \$ 540.92 | \$ 2,906.98 | \$ 2.70 | |
| | Washington TWP Trustees (TR 1126 AKA Montgomery Dr) | - | 0.337 | 0.000 | 0.337 | 0.000 | 0.000 | 0.000 | 0.000 | 0.700 | 0.337 | 0.000 | 1.00 | 0.000 | 0.254 | 0.082 | 0.938 | 0.221 | \$ 926.40 | \$ 966.08 | \$ 2,869.64 | \$ 4.83 | |
| | Ohio Department of Transportation Division 7 (SR 366) | - | 1.923 | 0.000 | 1.923 | | | | | | | | | | | | | | | | | | |