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

The Board of Logan County Commissioners 117 E. Columbus Avenue, Suite 100 Bellefontaine, OH 43311 February 7, 2024

Fax: (937) 599-2658

Telephone: (937) 592-2791

Re: Review of Stewart Ditch #723 permanent assessment base and landowner assessment schedule

In 1969, Stewart Ditch #723, which consists of 2,655-feet of open ditch to help drain a watershed of approximately 500 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved this ditch petition improvement in 1969. In 1970, the Logan County Engineer's Office (LCEO) began maintaining it. In 1982, the LCC accepted the County Engineer's recommendation to increase the permanent assessment base to \$8,750.00. While the LCEO has continued to maintain this ditch using the 1982 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 \$8,750.00 which means the maximum amount currently allowed in the ditch maintenance fund is \$1,750.00. We have calculated that the updated construction cost for the project is \$21,435.08 (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 \$21,400.00. 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 \$4,280.00. 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 3.5% of the proposed permanent assessment base; this would yield \$749.00 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.

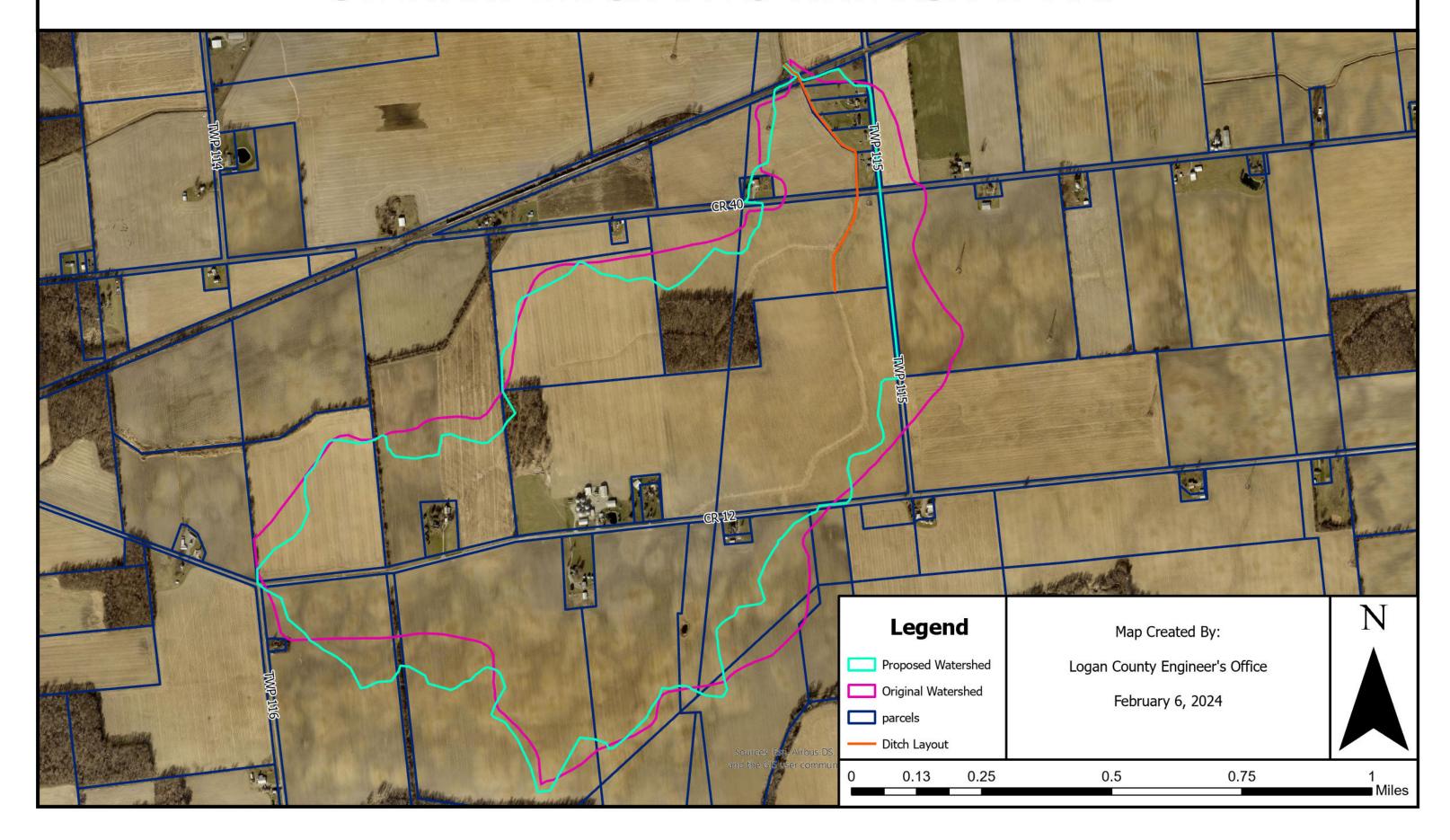
Logan County Engineer

SCC/mjk/jsp

cc: Logan County Auditor; File

Page 2 of 2

STEWART DITCH #723 WATERSHED MAP



2024 STEWART 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)	3.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
05-026-00-006-000 JACOBS MICHAEL L ETAL & JANNETTE E	25.000	0.120	0.006	\$ 1.78	\$ 10.00) \$	83.33	\$ -	\$ 2.00	05-026-00-00-006-000
05-026-00-00-014-000 MOUSER RONALD L ETUX	22.920	17.358	2.518	\$ 698.63	\$ 698.03	3 \$	40.21	\$ 3.87	\$ 24.43	05-026-00-00-014-000
05-026-00-00-014-001 GALYK FRANCIS J ETAL	1.627	1.288	0.354	\$ 98.32	\$ 98.24	\$	76.30	\$ -	\$ 3.44	05-026-00-00-014-001
05-026-00-00-014-002 ZAPATA KELLY ETVIR	2.051	1.940	0.459	\$ 127.28	\$ 127.17	′ \$	65.55	\$ 2.00	\$ 4.45	05-026-00-00-014-002
05-026-00-00-014-003 MAXWELL HANNA C ETAL & DAVID W	2.106	2.010	0.481	\$ 133.36	\$ 133.24	\$	66.29	\$ 2.00	\$ 4.66	05-026-00-00-014-003
05-026-00-00-014-004 WREEDE COLTON	2.011	1.604	0.480	\$ 133.16	\$ 133.04	\$	82.94	\$ 2.00	\$ 4.66	05-026-00-00-014-004
05-026-00-00-014-005 GEER WOODROW MICHAEL ETUX	2.021	1.861	0.451	\$ 125.24	\$ 125.14	\$	67.25	\$ 2.00	\$ 4.38	05-026-00-00-014-005
05-026-00-00-014-006 MOUSER JASON	2.264	2.006	0.428	\$ 118.66	\$ 118.55	5 \$	59.10	\$ 2.00	\$ 4.15	05-026-00-00-014-006
05-026-00-00-021-000 TERRILL FARMS INC	39.250	34.818	4.865	\$ 1,349.95	\$ 1,348.79) \$	38.74	\$ 34.47	\$ 47.21	05-026-00-00-021-000
05-026-00-00-030-000 TERRILL FARMS INC	84.500	72.017	10.631	\$ 2,949.89	\$ 2,947.36	\$	40.93	\$ 153.05	\$ 103.16	05-026-00-00-030-000
05-026-00-00-034-000 TERRILL BRADLEY C ETUX	31.239	15.068	2.156	\$ 598.24	\$ 597.73	3 \$	39.67	\$ 48.12	\$ 20.92	05-026-00-00-034-000
05-026-00-00-034-001 WEBB ZACHARY C	1.259	1.066	0.368	\$ 102.04	\$ 101.95	5 \$	95.59	\$ 2.00	\$ 3.57	05-026-00-00-034-001
05-026-00-00-034-002 WEBB ZACHARY C	0.582	0.582	0.212	\$ 58.91	\$ 58.86	\$	101.15	\$ 2.00	\$ 2.06	05-026-00-00-034-002
05-026-00-00-035-001 TERRILL BRADLEY C ETUX	6.529	0.055	0.007	\$ 2.02	\$ 10.00) \$	182.34	\$ 2.00	\$ 2.00	05-026-00-00-035-001
05-026-00-00-044-000 TERRILL BRADLEY C ETUX	33.000	0.785	0.116	\$ 32.21	\$ 32.18	3 \$	40.99	\$ 4.99	\$ 2.00	05-026-00-00-044-000
40-025-00-00-059-000 TERRILL TOM TRUSTEE ETAL	99.436	20.615	2.716	\$ 753.70	\$ 753.06	\$	36.53	\$ 4.71	\$ 26.36	40-025-00-00-059-000
41-025-00-00-035-000 TERRILL H DEAN TRUSTEE ETAL	47.500	25.676	3.505	\$ 972.49	\$ 971.66	\$	37.84	\$ 16.51	\$ 34.01	41-025-00-00-035-000
41-026-00-00-017-000 SIEG KARL PHILIP TRUSTEE ETAL	93.722	29.379	4.032	\$ 1,118.73	\$ 1,117.76	\$	38.05	\$ 44.23	\$ 39.12	41-026-00-00-017-000
41-026-00-00-017-001 BEILER GRETCHEN SIEG ETVIR	4.598	4.311	0.570	\$ 158.26	\$ 158.12	2 \$	36.68	\$ 2.18	\$ 5.53	41-026-00-00-017-001
41-026-00-00-018-000 TERRILL FARMS INC	48.020	36.629	5.576	\$ 1,547.14	\$ 1,545.81	\$	42.20	\$ 61.30	\$ 54.10	41-026-00-00-018-000
41-026-00-00-020-000 TERRILL FARMS INC	28.730	18.028	1.336	\$ 370.84	\$ 370.52	2 \$	20.55	\$ 31.85	\$ 12.97	41-026-00-00-020-000
41-026-00-00-031-000 TERRILL FARMS INC	69.705	69.478	10.950	\$ 3,038.36	\$ 3,035.75	5 \$	43.69	\$ 97.45	\$ 106.25	41-026-00-00-031-000
41-026-00-00-031-001 TERRILL BRADLEY C ETUX	1.860	1.720	0.396	\$ 109.92	\$ 109.83	3 \$	63.87	\$ 2.55	\$ 3.84	41-026-00-00-031-001
41-026-00-00-031-002 TERRILL BRADLEY C ETUX	1.435	1.386	0.358	\$ 99.37	\$ 99.29) \$	71.65	\$ 2.09	\$ 3.48	41-026-00-00-031-002
41-026-00-00-032-000 BERLIN THEODORE J ETUX	27.227	1.689	0.057	\$ 15.74	\$ 15.72	2 \$	9.31	\$ 4.21	\$ 2.00	41-026-00-00-032-000
41-026-00-00-032-001 LEDLEY TYLER	5.500	5.287	0.661	\$ 183.35	\$ 183.19) \$	34.65	\$ 7.19	\$ 6.41	41-026-00-00-032-001
41-026-00-00-032-002 TERRILL BRADLEY C ETUX & HEIDI L	48.577	41.603	6.141	\$ 1,704.06	\$ 1,702.59	\$	40.93	\$ 46.96	\$ 59.59	41-026-00-00-032-002
41-026-00-00-032-003 TERRILL FARMS INCORPORATED	108.603	69.924	9.917	\$ 2,751.61	\$ 2,749.25	5 \$	39.32	\$ 65.49	\$ 96.22	41-026-00-00-032-003
41-026-00-00-033-000 TERRILL BRADLEY C ETUX	13.500	9.688	1.371	\$ 380.36	\$ 380.03	\$	39.23	\$ 15.01	\$ 13.30	41-026-00-00-033-000
05-021-40-00-000 LOGAN COUNTY COMMISSIONERS (CR 12/CR40)	-	1.737	0.851	\$ 236.19	\$ 235.98	\$	135.82	\$ 18.94	\$ 8.26	05-021-40-00-000-000
41-003-20-00-000 LOGAN COUNTY COMMISSIONERS (CR12/CR 40)	-	8.338	4.195	\$ 1,163.90	\$ 1,162.90	\$	139.47	\$ 15.60	\$ 40.70	41-003-20-00-000-000
RR CSX TRANSPORTATION INC DPT	-	0.370	0.028	· ·	\$ 10.00	\$	27.03	-	\$ 2.00	
05-021-30-00-000 BOKEBOKESCREEK TWP TRUSTEES (TR 115)	-	1.845	0.932					I	I .	05-021-30-00-000-000
TOTALS		500.28	77.12	\$ 21,400.00	\$ 21,400.00	\$	2,077.14	\$ 715.08	\$ 756.27	

Notes:

- 1. Yellow highlighted parcels = parcels not currently being assessed
- 2. The following 3 parcels on the existing Schedule of Landowners have been removed from this proposed Schedule of Landowners: 05-026-00-00-013-000, 05-026-00-00-022-000, 05-026-00-00-029-000
- 3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 10% of existing assesment base

PROPOSED ASSESSMENT BA	SE \$	21,400.00
1982 ASSESSMENT BASE	\$	8,750.00
COST PER DNU	\$	277.47
MIN. ASSESSMENT	\$	30.00
ADJ COST	\$	21,370.00
ADJ COST DNU	\$	277.24

Stewart Ditch #723 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 Stewart Ditch #723

In October of 1969, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$3,120.70; this was based on the estimated cost to reconstruct and improve a total of 2,655-feet of open ditch. The total length of ditch that was put on permanent maintenance was 2,655-feet. The actual construction cost was submitted by the County Engineer in October of 1970 and it was \$2,753.23. In 1982, the Commissioners accepted the County Engineer's request to increase the assessment base to \$8,750.00.

- -Use the U.S. Bureau of Labor inflation calculator to find in \$2,753.23 in October of 1970 has the equivalency of \$21,435.08 in December of 2023
- -Requested updated permanent assessment base: \$21,400.00
- 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:

 $0.2 \times \$21,400.00 = \$4,280.00$

To the landowners within the Stewart Ditch #723 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Stewart Ditch #723. In 1969, Stewart Ditch #723, which consists of 2,655-feet of open ditch to help drain a watershed of approximately 500 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved this ditch petition improvement in 1969. In 1970, the Logan County Engineer's Office (LCEO) began maintaining it. In 1982, the LCC accepted the County Engineer's recommendation to increase the permanent assessment base to \$8,750.00. While the LCEO has continued to maintain this ditch using the 1982 assessment base amount, it is no longer financially feasible to do so.

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 is \$21,435.08 and the LCEO has recommended that the LCC reestablish the permanent assessment base to \$21,400.00. 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 \$4,280.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$8,750.00, which means the maximum amount currently allowed in the ditch maintenance fund is \$1,750.00. The LCEO recommends assessing 3.5% of the proposed permanent assessment base for the ditch; this would yield \$749.00 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/Stewart.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

Bureau of Labor Statistics > Data Tools > Charts and Applications > Inflation Calculator

CPI Inflation Calculator

CPI Inflation Calculator
\$ 2,753.23
in October V 1970 V
has the same buying power as
\$21,435.08
in December ➤ 2023 ➤
Calculate

About the CPI Inflation Calculator

The CPI inflation calculator uses the <u>Consumer Price Index</u> for All Urban Consumers (CPI-U) U.S. city average series for all items, not see changes in the prices of all goods and services purchased for consumption by urban households.

U.S. BUREAU OF LABOR STATISTICS Postal Square Building 2 Massachusetts Avenue NE Washington, DC 20212-0001

Telephone:1-202-691-5200_ Telecommunications Relay Service:7-1-1_ www.bls.gov Contact Us

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 \$21,435.08 and recommended the permanent assessment base be \$21,400.00; 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 3.5% of the reestablished permanent assessment base;

Previous 4-year Funding History of Stewart Ditch #723													
ASSMT BASE	BALANCE 1/1/19	2019 INCOME	2019 EXPENSES	BALANCE 1/1/20	2019 ASSMT	202 ESTIMA INCO	TED	FUNDS 2020 AVAIL.	EST 2020 APPROPRIATIONS		NEW BASE % for 2020	ESTI	021 MATED COME
\$ 8,750.00	\$ 403.23	\$ 763.47	\$ 534.95	\$ 631.75	10.00%	\$ 87	5.00	\$ 1,506.75	\$	3,000.00	10.00%	\$	875.00
ASSMT BASE	BALANCE 1/1/20	2020 INCOME	2020 EXPENSES	BALANCE 1/1/21	2020 ASSMT	202 ESTIMA INCO	TED	FUNDS 2021 AVAIL.	APF	EST 2021 PROPRIATIONS	NEW BASE % for 2021	ESTI	022 MATED COME
\$ 8,750.00	\$ 631.75	\$ 763.47	\$ 626.91	\$ 768.31	10.00%	\$ 87	5.00	\$ 1,643.31	\$	5,000.00	10.00%	\$	875.00
ASSMT BASE	BALANCE 1/1/21	2021 INCOME	2021 EXPENSES	BALANCE 1/1/22	2021 ASSMT	ESTIMA	2022 FUNDS STIMATED 2022 INCOME AVAIL.		EST 2022 APPROPRIATIONS		NEW BASE % for 2022	ESTI	023 MATED OME
\$ 8,750.00	\$ 768.31	\$ 737.38	\$ 394.49	\$ 1,111.20	10.00%	\$ 87	75.00	\$ 1,986.20	\$	5,000.00	10.00%	\$	875.00
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	ESTI	024 MATED COME
\$ 8,750.00	\$ 1,111.20	\$ 788.22	\$ 957.06	\$ 942.36	10.00%	\$ 87	5.00	\$ 1,817.36	\$	5,000.00	0.00%	\$	1

2024 STEWART DITCH REASSESSMENT

															OLOGIVIL									
		TOTAL	BENEFITED	LAND USE	LAND USE	LAND USE	LAND USE	LAND USE LAN	ND USE	LAND USE	SOILS	SOILS	SOILS	торо	торо	торо	торо тор	OTRACT	DNU	TRACT	COST PER	AMOUNT OF LAST	3.5%	
PARCEL NO.	NAME	ACRES	ACRES	INDUSTRIAL				PASTURE WOO		DNU	GROUP	GROUP	GROUP	RANGE 1	RANGE 2	RANGE 3	RANGE 4 DNI		ASSESSMENT	COST	BENEFITED	ASSESSMENT COLLECTED		PARCEL NO.
I AITOLL ITO.	NAME.	AUILLO	AUTEU		NOADO	TEOIDEITINE	GOLINAILD	. ADTOILE MOD	JULIANU	5.10	D.	C.C.C.	DNU	1070-1079.99		1090-1099.99	1100-1108.99	7 50	AUGEOGINEITI	000.	ACRE	(10% IN 2022)	ASSESSMENT BASE	. Altozz ito.
				1.00	0.70	0.50	0.20	0.10	0.05		1.00	0.70	DINO	1.00	0.95	0.90	0.85				ACILL	(10/6 114 2022)	(proposed rate)	
05-026-00-00-006-000	JACOBS MICHAEL L ETAL & JANNETTE E	25.000	0.120	0.000	0.000	0.000	0.000	0.030	0.090	0.063	0.063	0.057	0.86	0.120	0.000	0.000	0.000 1.00	0.006	\$ 1.78	\$ 10.00	\$ 83.33	\$ -	\$ 2.00	05-026-00-00-006-000
05-026-00-00-014-000	MOUSER RONALD LETUX	22.920	17.358	0.000	0.000	0.000	16.378	0.980	0.000	0.194	3.475	13.883	0.76	11.082	6.277	0.000	0.000 0.98	2 2.518	\$ 698.63	\$ 698.03	\$ 40.21	\$ 3.87	\$ 24.43	05-026-00-00-014-000
05-026-00-00-014-001	GALYK FRANCIS J ETAL	1.627	1.288	0.000	0.000	1.000	0.000	0.288	0.000	0.411	0.000	1.288	0.70	0.190	1.098	0.000	0.000 0.95	7 0.354	\$ 98.32	\$ 98.24	\$ 76.30	\$ -	\$ 3.44	05-026-00-00-014-001
05-026-00-00-014-002	ZAPATA KELLY ETVIR	2.051	1.940	0.000	0.000	1.000	0.000	0.940	0.000	0.306	0.498	1.442	0.78	1.701	0.239	0.000	0.000 0.99	4 0.459	\$ 127.28	\$ 127.17	\$ 65.55	\$ 2.00	\$ 4.45	05-026-00-00-014-002
05-026-00-00-014-003	MAXWELL HANNA C ETAL & DAVID W	2.106	2.010	0.000	0.000	1.000	0.000	1.010	0.000	0.299	0.687	1.323	0.80	1.868	0.142	0.000	0.000 0.99	6 0.481	\$ 133.36	\$ 133.24	\$ 66.29	\$ 2.00	\$ 4.66	05-026-00-00-014-003
05-026-00-00-014-004	WREEDE COLTON	2.011	1.604	0.000	0.000	1.060	0.000	0.544	0.000	0.364	0.696	0.908	0.83	1.253	0.351	0.000	0.000 0.98	9 0.480	\$ 133.16	\$ 133.04	\$ 82.94	\$ 2.00	\$ 4.66	05-026-00-00-014-004
05-026-00-00-014-005	GEER WOODROW MICHAEL ETUX	2.021	1.861	0.000	0.000	1.000	0.000	0.861	0.000	0.315	0.487	1.374	0.78	1.463	0.398	0.000	0.000 0.98	9 0.451	\$ 125.24	\$ 125.14	\$ 67.25	\$ 2.00	\$ 4.38	05-026-00-00-014-005
05-026-00-00-014-006	MOUSER JASON	2.264	2.006	0.000	0.000	1.000	0.000	1.006	0.000	0.299	0.119	1.887	0.72	1.684	0.322	0.000	0.000 0.99	2 0.428	\$ 118.66	\$ 118.55	\$ 59.10	\$ 2.00	\$ 4.15	05-026-00-00-014-006
05-026-00-00-021-000	TERRILL FARMS INC	39.250	34.818	0.000	0.000	0.000	30.598	1.930	2.290	0.185	10.341	24.478	0.79	6.466	28.352	0.000	0.000 0.95	9 4.865	\$ 1,349.95	\$ 1,348.79	\$ 38.74	\$ 34.47	\$ 47.21	05-026-00-00-021-000
05-026-00-00-030-000	TERRILL FARMS INC	84.500	72.017	0.000	0.000	0.000	72.017	0.000	0.000	0.200	18.418	53.599	0.78	0.414	71.603	0.000	0.000 0.95	0 #####	\$ 2,949.89	\$ 2,947.36	\$ 40.93	\$ 153.05	\$ 103.16	05-026-00-00-030-000
05-026-00-00-034-000	TERRILL BRADLEY C ETUX	31.239	15.068	0.000	0.000	0.000	15.068	0.000	0.000	0.200	2.746	12.323	0.75	0.000	14.461	0.607	0.000 0.94	8 2.156	\$ 598.24	\$ 597.73	\$ 39.67	\$ 48.12	\$ 20.92	05-026-00-00-034-000
05-026-00-00-034-001	WEBB ZACHARY C	1.259	1.066	0.000	0.000	1.066	0.000	0.000	0.000	0.500	0.092	0.974	0.73	0.000	1.066	0.000	0.000 0.95	0.368	\$ 102.04	\$ 101.95	\$ 95.59	\$ 2.00	\$ 3.57	05-026-00-00-034-001
05-026-00-00-034-002	WEBB ZACHARY C	0.582	0.582	0.000	0.000	0.582	0.000	0.000	0.000	0.500	0.132	0.450	0.77	0.000	0.582	0.000	0.000 0.95	0.212	\$ 58.91	\$ 58.86	\$ 101.15	\$ 2.00	\$ 2.06	05-026-00-00-034-002
05-026-00-00-035-001	TERRILL BRADLEY C ETUX	6.529	0.055	0.000	0.000	0.000	0.055	0.000	0.000	0.200	0.000	0.055	0.70	0.000	0.055	0.000	0.000 0.95	0.007	\$ 2.02	\$ 10.00	\$ 182.34	\$ 2.00	\$ 2.00	05-026-00-00-035-001
05-026-00-00-044-000	TERRILL BRADLEY C ETUX	33.000	0.785	0.000	0.000	0.000	0.785	0.000	0.000	0.200	0.259	0.526	0.80	0.000	0.396	0.389	0.000 0.92	5 0.116	\$ 32.21	\$ 32.18	\$ 40.99	\$ 4.99	\$ 2.00	05-026-00-00-044-000
40-025-00-00-059-000	TERRILL TOM TRUSTEE ETAL	99.436	20.615	0.000	0.000	0.000	20.615	0.000	0.000	0.200	3.821	16.794	0.76	0.000	0.000	9.036	11.579 0.87	2 2.716	\$ 753.70	\$ 753.06	\$ 36.53	\$ 4.71	\$ 26.36	40-025-00-00-059-000
41-025-00-00-035-000	TERRILL H DEAN TRUSTEE ETAL	47.500	25.676	0.000	0.000	0.000	25.676	0.000	0.000	0.200	5.589	20.087	0.77	0.000	0.000	21.466	4.210 0.89	2 3.505	\$ 972.49	\$ 971.66	\$ 37.84	\$ 16.51	\$ 34.01	41-025-00-00-035-000
41-026-00-00-017-000	SIEG KARL PHILIP TRUSTEE ETAL	93.722	29.379	0.000	0.000	0.000	29.379	0.000	0.000	0.200	8.228	21.151	0.78	0.000	0.000	14.806	14.573 0.87	5 4.032	\$ 1,118.73	\$ 1,117.76	\$ 38.05	\$ 44.23	\$ 39.12	41-026-00-00-017-000
41-026-00-00-017-001	BEILER GRETCHEN SIEG ETVIR	4.598	4.311	0.000	0.000	1.000	0.000	3.311	0.000	0.193	0.758	3.553	0.75	0.000	1.012	3.299			\$ 158.26	\$ 158.12	\$ 36.68		\$ 5.53	41-026-00-00-017-001
41-026-00-00-018-000	TERRILL FARMS INC	48.020	36.629	0.000	0.000	0.000	36.629	0.000	0.000	0.200	12.903	23.726	0.81	0.000	32.737	3.892	0.000 0.94	5 5.576	\$ 1,547.14	\$ 1,545.81	\$ 42.20	\$ 61.30	\$ 54.10	41-026-00-00-018-000
41-026-00-00-020-000	TERRILL FARMS INC	28.730	18.028	0.000	0.000	0.000	5.828	0.000	12.200	0.098	5.575	12.453	0.79	0.000	17.816	0.213	0.000 0.94	9 1.336	\$ 370.84	\$ 370.52	\$ 20.55	\$ 31.85	\$ 12.97	41-026-00-00-020-000
41-026-00-00-031-000	TERRILL FARMS INC	69.705	69.478	0.000	5.420	0.000	50.338	6.420	7.300	0.214	17.587	51.892	0.78	0.000	68.247	1.231	0.000 0.94	9 #####	\$ 3,038.36	\$ 3,035.75	\$ 43.69	\$ 97.45	\$ 106.25	41-026-00-00-031-000
41-026-00-00-031-001	TERRILL BRADLEY C ETUX	1.860	1.720	0.000	0.000	1.000	0.000	0.720	0.000	0.333	0.189	1.531	0.73	0.000	1.546	0.174	0.000 0.94	5 0.396	\$ 109.92	\$ 109.83	\$ 63.87	\$ 2.55	\$ 3.84	41-026-00-00-031-001
41-026-00-00-031-002	TERRILL BRADLEY C ETUX	1.435	1.386	0.000	0.000	1.000	0.000	0.386	0.000	0.389	0.002	1.384	0.70	0.000	1.369	0.017	0.000 0.94	9 0.358	\$ 99.37	\$ 99.29	\$ 71.65	\$ 2.09	\$ 3.48	41-026-00-00-031-002
41-026-00-00-032-000	BERLIN THEODORE J ETUX	27.227	1.689	0.000	0.000	0.000	0.000	0.000	1.689	0.050	0.282	1.407	0.75	0.000	0.000	1.532			\$ 15.74	\$ 15.72	\$ 9.31			41-026-00-00-032-000
41-026-00-00-032-001	LEDLEY TYLER	5.500	5.287	0.000	0.000	1.000	0.000	4.287	0.000	0.176	1.211	4.077	0.77	0.000	2.700	2.587	0.000 0.92	6 0.661	\$ 183.35	\$ 183.19	\$ 34.65	\$ 7.19	\$ 6.41	41-026-00-00-032-001
41-026-00-00-032-002	TERRILL BRADLEY C ETUX & HEIDI L	48.577	41.603	0.000	0.000	0.000	41.603	0.000	0.000	0.200	12.391	29.211	0.79	0.000	29.173	12.430		5 6.141	\$ 1,704.06	\$ 1,702.59	\$ 40.93	\$ 46.96	\$ 59.59	41-026-00-00-032-002
41-026-00-00-032-003	TERRILL FARMS INCORPORATED	108.603	69.924	0.000	0.000	0.000	69.924	0.000	0.000	0.200	19.604	50.320	0.78	0.000	6.722	62.559	0.643 0.90	4 9.917	\$ 2,751.61	\$ 2,749.25	\$ 39.32	\$ 65.49	\$ 96.22	41-026-00-00-032-003
41-026-00-00-033-000	TERRILL BRADLEY C ETUX	13.500	9.688	0.000	0.000	0.000	9.688	0.000	0.000	0.200	1.522	8.166	0.75	0.000	9.086	0.602			\$ 380.36	\$ 380.03	\$ 39.23			41-026-00-00-033-000
05-021-40-00-000-000	LOGAN COUNTY COMMISSIONERS (CR 12/CR40)	-	1.737	0.000	1.737	0.000	0.000	0.000	0.000	0.700	0.201	1.537	0.73	0.093	1.645	0.000	0.000 0.95	3 0.851	\$ 236.19	\$ 235.98	\$ 135.82	\$ 18.94		05-021-40-00-000-000
41-003-20-00-000-000	LOGAN COUNTY COMMISSIONERS (CR12/CR 40)	-	8.338	0.000	8.338	0.000	0.000	0.000	0.000	0.700	2.188	6.150	0.78	0.000	4.573	3.009	0.755 0.92	3 4.195	\$ 1,163.90	\$ 1,162.90	\$ 139.47	\$ 15.60	\$ 40.70	41-003-20-00-000-000
RR	CSX TRANSPORTATION INC DPT		0.370	0.000	0.000	0.000	0.000	0.370	0.000	0.100	0.105	0.265	0.78	0.155	0.215	0.000			\$ 7.82	\$ 10.00	\$ 27.03		\$ 2.00	
	BOKEBOKESCREEK TWP TRUSTEES (TR 115)	-	1.845	0.000	1.845	0.000	0.000	0.000	0.000		0.350	1.496	0.76	0.106	1.740	0.000			\$ 258.47		\$ 139.95			05-021-30-00-000-000
TOTALS			500.28							9.29			25.30				31.2	3 77.12	\$ 21,400.00	\$ 21,400.00	\$ 2,077.14	\$ 715.08	\$ 756.27	

Notes:

1. Yellow highlighted parcels = parcels not currently being assessed

2. The following 3 parcels on the existing Schedule of Landowners have been removed from this proposed Schedule of Landowners: 05-026-00-00-013-000, 05-026-00-00-022-000, 05-026-00-00-029-000

3. "AMOUNT OF LAST COLLECTED" based upon assessing the current schedule of landowners at 10% of existing assessment base

PROPOSED ASSESSMENT BASI	\$ 21,400.00
1982 ASSESSMENT BASE	\$ 8,750.0
COST PER DNU	\$ 277.4
MIN. ASSESSMENT	\$ 30.0
ADJ COST	\$ 21,370.00
ADJ COST DNU	\$ 277.2