

OFFICE OF THE
LOGAN COUNTY ENGINEER
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The Board of Logan County Commissioners
117 E. Columbus Avenue, Suite 100
Bellefontaine, OH 43311

January 6, 2025

Re: Review of Stony Creek Ditch #726 permanent assessment base and landowner assessment schedule

In 1956, Stony Creek Ditch #726, which consists of approximately 32,958-feet of open ditch to help drain a watershed of approximately 19,927.19 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1970 and the Logan County Engineer's Office (LCEO) took over maintenance of the ditch 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."

The original schedule of landowners only included benefitting parcels west of County/Township Road 31 for assessment; we believe this is due to the thousands of parcels located within the watershed. In an effort to ensure parcels are being assessed as originally designed, we have decided to maintain the original County/Township Road 31 cut-off line. Currently there are 128 parcels being assessed; the proposed updated schedule of landowners includes 233 parcels with a total assessed area of approximately 5,220 acres. The LCEO has submitted herewith an updated schedule of landowners to the LCC and 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 \$395,458.19 and the LCEO has recommended the LCC update the permanent base to \$395,000.00. 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 \$79,000.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$38,013.64, which means the maximum amount currently allowed in the ditch maintenance fund is \$7,602.73. The LCEO recommends assessing 1.5% of the proposed permanent assessment base for the ditch; this would yield \$5,969.06 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 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.

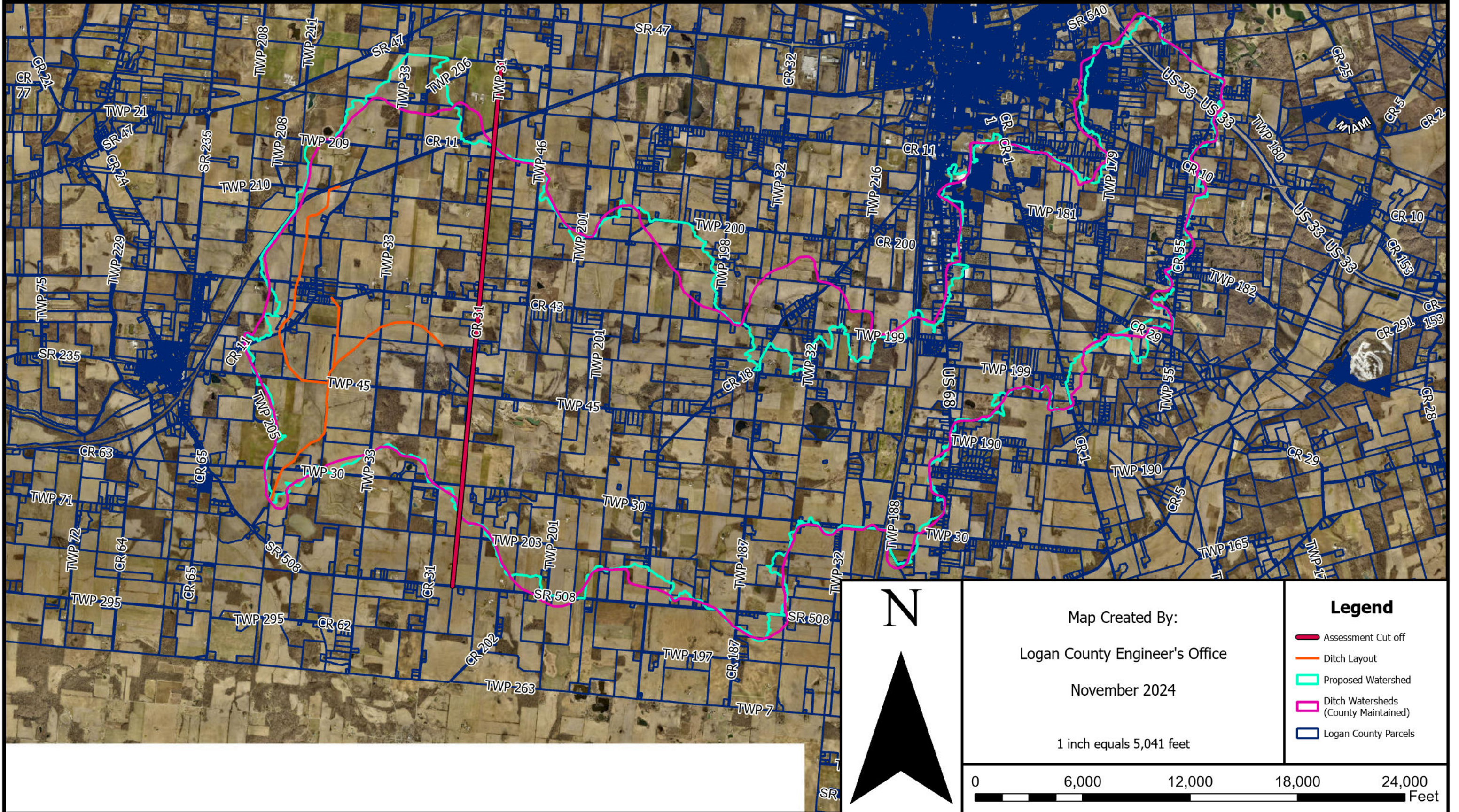
Respectfully submitted,



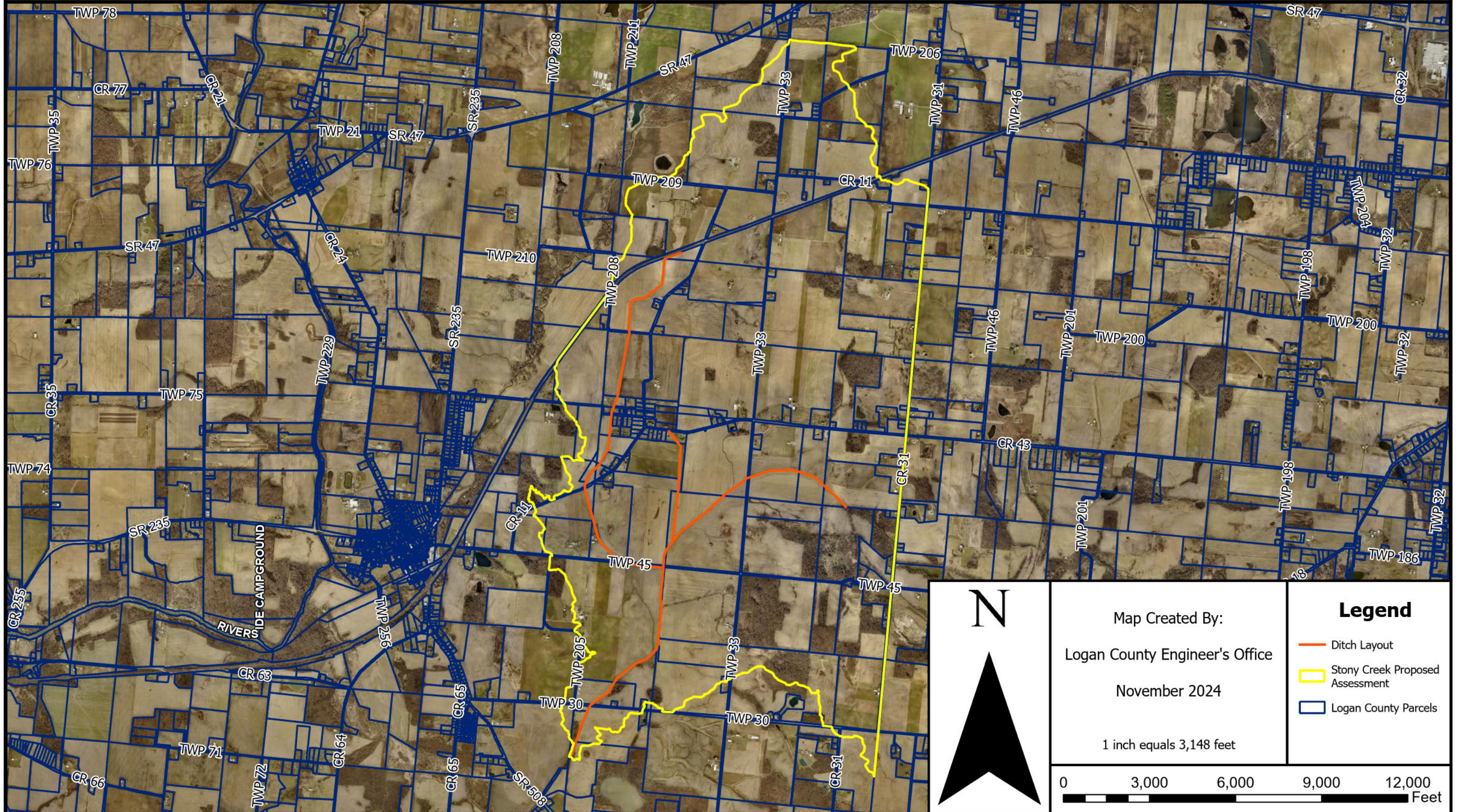
Scott C. Coleman, P.E., P.S.
Logan County Engineer

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

STONY CREEK DITCH #726 WATERSHED MAP



STONY CREEK DITCH #726 PROPOSED ASSESSMENT MAP



2025 STONY CREEK DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITTED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
10-088-00-00-031-000	KUHN BETTY SUE	2.255	1.829	0.33	\$ 214.61	\$ 214.61	\$ 117.32	\$ -	\$ 3.22	10-088-00-00-031-000
10-088-00-00-031-001	STRICKLAND WADE A ETAL & AMANDA L	1.000	0.720	0.04	\$ 26.49	\$ 26.49	\$ 36.82	\$ -	\$ 2.00	10-088-00-00-031-001
10-088-00-00-031-002	STRICKLAND WADE A ETAL & AMANDA L	1.000	0.879	0.25	\$ 161.78	\$ 161.77	\$ 184.08	\$ -	\$ 2.43	10-088-00-00-031-002
10-088-00-00-031-003	PRICE TAMARA D ETAL	0.720	0.631	0.18	\$ 116.14	\$ 116.14	\$ 184.08	\$ -	\$ 2.00	10-088-00-00-031-003
10-088-00-00-031-004	BELL FARMS LLC	72.194	69.723	7.17	\$ 4,713.09	\$ 4,712.89	\$ 67.59	\$ -	\$ 70.69	10-088-00-00-031-004
10-088-00-00-031-005	ROOD ROBERT & STEPHANIE	3.025	2.920	0.41	\$ 271.90	\$ 271.89	\$ 93.10	\$ -	\$ 4.08	10-088-00-00-031-005
10-088-00-00-032-000	PRICE TAMARA D ETAL	1.000	0.887	0.25	\$ 163.27	\$ 163.27	\$ 184.08	\$ -	\$ 2.45	10-088-00-00-032-000
10-088-00-00-033-000	BELL D KEVIN TRUSTEE ETAL	55.000	53.500	6.05	\$ 3,975.63	\$ 3,975.47	\$ 74.31	\$ -	\$ 59.63	10-088-00-00-033-000
10-088-00-00-034-000	KOHUT JAMES ETUX & BRANDI	1.540	1.413	0.21	\$ 136.86	\$ 136.85	\$ 96.86	\$ -	\$ 2.05	10-088-00-00-034-000
10-088-00-00-034-001	COY KELSIE	1.920	1.761	0.29	\$ 192.06	\$ 192.05	\$ 109.08	\$ -	\$ 2.88	10-088-00-00-034-001
10-088-00-00-035-000	HARSHBARGER TRAVIS LEE	1.540	1.414	0.30	\$ 199.31	\$ 199.31	\$ 140.99	\$ -	\$ 2.99	10-088-00-00-035-000
10-089-00-00-028-000	BELL D KEVIN TRUSTEE ETAL	132.340	52.199	5.11	\$ 3,359.15	\$ 3,359.01	\$ 64.35	\$ -	\$ 50.39	10-089-00-00-028-000
10-089-00-00-045-000	HARSHBARGER CHRIS L	2.560	0.918	0.22	\$ 147.80	\$ 147.80	\$ 161.07	\$ -	\$ 2.22	10-089-00-00-045-000
10-089-00-00-046-000	ATTERHOLT BROTHERS FARMS LLC	36.310	20.508	2.13	\$ 1,400.42	\$ 1,400.37	\$ 68.28	\$ -	\$ 21.01	10-089-00-00-046-000
10-089-00-00-047-000	WICKERSHAM PAULA J	4.129	2.873	0.36	\$ 237.21	\$ 237.20	\$ 82.57	\$ -	\$ 3.56	10-089-00-00-047-000
10-089-00-00-048-000	WHITE BENJAMIN A ETAL	36.000	36.391	3.58	\$ 2,356.11	\$ 2,356.01	\$ 64.74	\$ -	\$ 35.34	10-089-00-00-048-000
10-089-00-00-049-000	BAILEY RUSSELL	1.006	0.816	0.21	\$ 140.89	\$ 140.89	\$ 172.57	\$ -	\$ 2.11	10-089-00-00-049-000
10-089-00-00-050-000	BRAY JOHN ALLEN ETAL	1.050	0.968	0.18	\$ 118.33	\$ 118.33	\$ 122.18	\$ -	\$ 2.00	10-089-00-00-050-000
10-089-00-00-051-000	ATTERHOLT BROTHERS FARMS LLC	14.119	13.644	1.31	\$ 862.97	\$ 862.94	\$ 63.25	\$ -	\$ 12.94	10-089-00-00-051-000
10-089-00-00-051-001	ATTERHOLT BROTHERS FARMS LLC	65.175	61.056	6.36	\$ 4,179.23	\$ 4,179.06	\$ 68.45	\$ -	\$ 62.69	10-089-00-00-051-001
10-089-00-00-052-000	BELL D KEVIN TRUSTEE ETAL	21.340	17.235	1.77	\$ 1,160.53	\$ 1,160.48	\$ 67.33	\$ -	\$ 17.41	10-089-00-00-052-000
10-089-00-00-053-000	HARRIS STEVEN CLINTON ABRAM ETUX & KACI N	11.190	11.395	0.99	\$ 653.39	\$ 653.37	\$ 57.34	\$ -	\$ 9.80	10-089-00-00-053-000
10-103-00-00-007-000	ATTERHOLT BROTHERS FARMS LLC	32.284	30.902	3.54	\$ 2,324.23	\$ 2,324.13	\$ 75.21	\$ -	\$ 34.86	10-103-00-00-007-000
10-103-00-00-007-001	LARRY GENIE	1.373	1.359	0.38	\$ 250.18	\$ 250.17	\$ 184.08	\$ -	\$ 3.75	10-103-00-00-007-001
10-103-00-00-008-000	STENGEL CARL E TRUSTEE	122.520	122.573	12.06	\$ 7,926.71	\$ 7,926.39	\$ 64.67	\$ -	\$ 118.90	10-103-00-00-008-000
10-104-00-00-001-000	TITUS TERRY L ETUX	81.510	83.536	7.87	\$ 5,171.78	\$ 5,171.57	\$ 61.91	\$ -	\$ 77.57	10-104-00-00-001-000
10-104-00-00-002-000	CORWIN JEFFREY A ETAL	6.297	5.925	0.52	\$ 339.04	\$ 339.03	\$ 57.22	\$ -	\$ 5.09	10-104-00-00-002-000
10-104-00-00-002-001	MANAHAN RICHARD W	7.392	6.881	0.76	\$ 497.23	\$ 497.21	\$ 72.26	\$ -	\$ 7.46	10-104-00-00-002-001
10-104-00-00-002-002	MANAHAN RICHARD W	0.800	0.834	0.03	\$ 21.22	\$ 21.22	\$ 25.43	\$ -	\$ 2.00	10-104-00-00-002-002
10-104-00-00-002-003	ELLEMAN DOUGLAS D ETAL	22.968	23.024	1.76	\$ 1,154.06	\$ 1,154.01	\$ 50.12	\$ -	\$ 17.31	10-104-00-00-002-003
10-104-00-00-002-004	MANAHAN RICHARD W	2.218	2.212	0.22	\$ 144.62	\$ 144.61	\$ 65.38	\$ -	\$ 2.17	10-104-00-00-002-004
10-104-00-00-002-006	DAILY RICHARD F ETUX & MARY M	6.004	5.521	0.50	\$ 328.63	\$ 328.61	\$ 59.52	\$ -	\$ 4.93	10-104-00-00-002-006
10-104-00-00-002-007	DALTON THOMAS J ETAL	6.792	6.363	0.54	\$ 357.69	\$ 357.67	\$ 56.21	\$ -	\$ 5.37	10-104-00-00-002-007
10-104-00-00-002-008	TITUS TERRY L ETAL	29.782	27.759	2.81	\$ 1,850.62	\$ 1,850.55	\$ 66.66	\$ -	\$ 27.76	10-104-00-00-002-008
25-117-00-00-018-000	SCHLUMBOHM STEPHEN R TRUSTEE ETAL	154.750	4.750	0.81	\$ 531.71	\$ 531.69	\$ 111.94	\$ -	\$ 7.98	25-117-00-00-018-000
25-117-00-00-043-000	POOL JOY A ETAL	205.729	7.882	1.05	\$ 689.91	\$ 689.88	\$ 87.53	\$ -	\$ 10.35	25-117-00-00-043-000
25-118-00-00-013-000	ALLEN CHESTER L	153.470	150.156	20.02	\$ 13,161.39	\$ 13,160.85	\$ 87.65	\$ 180.00	\$ 197.41	25-118-00-00-013-000
25-118-00-00-015-000	SCHLUMBOHM STEPHEN R TRUSTEE ETAL	373.371	262.699	30.75	\$ 20,214.04	\$ 20,213.21	\$ 76.94	\$ 378.94	\$ 303.20	25-118-00-00-015-000
25-118-00-00-016-000	PRICKETT KEITH A ETUX	40.000	38.850	4.42	\$ 2,904.90	\$ 2,904.78	\$ 74.77	\$ -	\$ 43.57	25-118-00-00-016-000
25-118-00-00-016-001	PRICKETT KEITH A ETUX & JANET E	1.000	0.911	0.18	\$ 118.99	\$ 118.99	\$ 130.58	\$ -	\$ 2.00	25-118-00-00-016-001
25-118-00-00-017-000	MABRY BRIAN M ETAL & CHRISTINA E	1.750	1.158	0.20	\$ 128.87	\$ 128.86	\$ 111.26	\$ 37.74	\$ 2.00	25-118-00-00-017-000
25-118-00-00-017-001	PRICKETT KEITH A ETAL & JANET E	31.910	30.128	2.60	\$ 1,711.79	\$ 1,711.72	\$ 56.82	\$ -	\$ 25.68	25-118-00-00-017-001

2025 STONY CREEK DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
25-118-00-00-018-000	COOK ROBERT G ETUX & TERRI L	4.100	1.065	0.32	\$ 212.45	\$ 212.45	\$ 199.54	\$ 3.06	\$ 3.19	25-118-00-00-018-000
25-118-00-00-018-001	COOK ROBERT D ETAL	47.270	46.657	6.62	\$ 4,351.33	\$ 4,351.15	\$ 93.26	\$ 90.40	\$ 65.27	25-118-00-00-018-001
25-118-00-00-018-002	COOK ROBERT D ETAL	101.550	72.275	9.53	\$ 6,265.98	\$ 6,265.73	\$ 86.69	\$ -	\$ 93.99	25-118-00-00-018-002
25-118-00-00-024-000	STRAYER FAMILY FARMS LLC	53.603	4.253	0.36	\$ 233.87	\$ 233.86	\$ 54.98	\$ -	\$ 3.51	25-118-00-00-024-000
25-118-00-00-024-001	PRICKETT LINDA L ETVIR	1.317	0.689	0.03	\$ 20.59	\$ 20.59	\$ 29.86	\$ -	\$ 2.00	25-118-00-00-024-001
25-118-00-00-025-000	STRAYER FAMILY FARMS LLC	67.273	34.522	3.54	\$ 2,326.80	\$ 2,326.70	\$ 67.40	\$ -	\$ 34.90	25-118-00-00-025-000
25-118-00-00-025-001	PRICKETT LINDA L ETVIR	7.980	5.950	0.42	\$ 274.92	\$ 274.91	\$ 46.21	\$ -	\$ 4.12	25-118-00-00-025-001
25-118-00-00-025-002	DAPICE PAMELA D ETVIR & ROBERT D II	3.347	0.174	0.03	\$ 21.73	\$ 21.73	\$ 124.91	\$ -	\$ 2.00	25-118-00-00-025-002
25-118-00-00-026-000	PRICKETT LINDA L ETVIR	2.610	2.191	0.59	\$ 389.37	\$ 389.35	\$ 177.67	\$ -	\$ 5.84	25-118-00-00-026-000
34-088-00-00-019-000	KRATZ RICHARD C ETUX	78.000	36.793	3.83	\$ 2,515.12	\$ 2,515.02	\$ 68.36	\$ -	\$ 37.73	34-088-00-00-019-000
34-088-00-00-020-000	SCHLUMBOHM STEPHEN R TRUSTEE ETAL	99.643	17.425	1.95	\$ 1,282.04	\$ 1,281.99	\$ 73.57	\$ -	\$ 19.23	34-088-00-00-020-000
34-088-00-00-036-000	LEE ALYXANDRA N & BENJAMIN BINGHAM	3.231	2.752	0.46	\$ 303.53	\$ 303.52	\$ 110.29	\$ 43.92	\$ 4.55	34-088-00-00-036-000
34-088-00-00-036-001	KRATZ RICHARD C ETUX	174.650	160.294	13.89	\$ 9,130.86	\$ 9,130.48	\$ 56.96	\$ 53.28	\$ 136.96	34-088-00-00-036-001
34-088-00-00-036-002	KRATZ RICHARD C ETAL	6.023	5.765	0.65	\$ 424.46	\$ 424.45	\$ 73.63	\$ 7.30	\$ 6.37	34-088-00-00-036-002
34-088-00-00-036-003	KIDDER WESLEY	6.936	6.567	0.92	\$ 604.98	\$ 604.95	\$ 92.13	\$ 2.00	\$ 9.07	34-088-00-00-036-003
34-088-00-00-037-000	WINNER ALAN JOSEPH & RENEE E TRUSTEES	138.350	8.943	0.52	\$ 344.76	\$ 344.74	\$ 38.55	\$ -	\$ 5.17	34-088-00-00-037-000
34-102-00-00-027-000	SWONGUER BROCK M CO-TRUSTEE ETAL	92.670	4.533	0.18	\$ 117.35	\$ 117.34	\$ 25.88	\$ 4.00	\$ 2.00	34-102-00-00-027-000
34-102-00-00-028-000	COOK ROBERT D ETUX	127.770	57.534	5.24	\$ 3,445.71	\$ 3,445.57	\$ 59.89	\$ 38.91	\$ 51.68	34-102-00-00-028-000
34-103-00-00-004-000	COOK ROBERT G	55.620	37.996	3.85	\$ 2,533.97	\$ 2,533.87	\$ 66.69	\$ 34.00	\$ 38.01	34-103-00-00-004-000
34-103-00-00-005-000	BELL FARMS LLC	132.640	119.130	11.66	\$ 7,665.56	\$ 7,665.24	\$ 64.34	\$ 138.00	\$ 114.98	34-103-00-00-005-000
34-103-00-00-006-000	TITUS MICHAEL L	4.989	4.266	0.82	\$ 542.08	\$ 542.06	\$ 127.08	\$ 2.00	\$ 8.13	34-103-00-00-006-000
34-103-00-00-006-001	COOK ROBERT G ETAL	64.216	62.301	6.61	\$ 4,346.39	\$ 4,346.21	\$ 69.76	\$ 16.85	\$ 65.19	34-103-00-00-006-001
34-103-00-00-006-002	ALLEN CYNTHIA COOK ETAL	52.383	50.219	5.69	\$ 3,743.68	\$ 3,743.53	\$ 74.54	\$ 13.74	\$ 56.15	34-103-00-00-006-002
34-103-00-00-010-000	COMER DOUGLAS J TRUSTEE ETAL	40.000	39.659	4.23	\$ 2,780.24	\$ 2,780.12	\$ 70.10	\$ -	\$ 41.70	34-103-00-00-010-000
34-103-00-00-011-000	COOK ROBERT G ETAL	77.250	78.094	9.48	\$ 6,233.99	\$ 6,233.74	\$ 79.82	\$ 30.00	\$ 93.51	34-103-00-00-011-000
34-103-00-00-011-001	COOK ROBERT G ETAL	1.000	0.931	0.11	\$ 70.03	\$ 70.03	\$ 75.22	\$ -	\$ 2.00	34-103-00-00-011-001
34-103-00-00-012-000	COMER DOUGLAS J TRUSTEE ETAL	10.280	8.035	0.85	\$ 555.94	\$ 555.91	\$ 69.19	\$ 8.00	\$ 8.34	34-103-00-00-012-000
34-103-00-00-013-000	NICHOLS JESSE	2.584	2.427	0.44	\$ 287.56	\$ 287.55	\$ 118.50	\$ 58.00	\$ 4.31	34-103-00-00-013-000
34-103-00-00-013-001	SHUTWAY RAYMOND DANIEL	1.230	0.925	0.24	\$ 158.47	\$ 158.46	\$ 171.36	\$ 2.00	\$ 2.38	34-103-00-00-013-001
34-103-00-00-013-002	COOK ROBERT G	14.354	12.647	0.99	\$ 654.05	\$ 654.02	\$ 51.71	\$ 2.00	\$ 9.81	34-103-00-00-013-002
34-103-00-00-013-003	BELLA VILA-THOMPSON REVOCABLE TRUST	1.660	1.497	0.29	\$ 193.44	\$ 193.44	\$ 129.20	\$ 2.00	\$ 2.90	34-103-00-00-013-003
34-103-00-00-013-004	COMER DOUGLAS J TRUSTEE ETAL	104.113	102.593	11.31	\$ 7,436.79	\$ 7,436.49	\$ 72.49	\$ 69.97	\$ 111.55	34-103-00-00-013-004
34-103-00-00-013-005	ALLEN CYNTHIA COOK ETAL	70.982	69.288	8.75	\$ 5,755.15	\$ 5,754.92	\$ 83.06	\$ 32.49	\$ 86.32	34-103-00-00-013-005
34-103-00-00-013-006	WESTLAKE LISA A	1.850	1.732	0.34	\$ 226.00	\$ 225.99	\$ 130.46	\$ 2.00	\$ 3.39	34-103-00-00-013-006
34-103-00-00-013-007	HUBBLE RODNEY T	1.475	1.316	0.28	\$ 182.41	\$ 182.40	\$ 138.55	\$ 2.00	\$ 2.74	34-103-00-00-013-007
34-103-00-00-013-008	BELLA VILA-THOMPSON REVOCABLE TRUST	0.583	0.525	0.12	\$ 77.93	\$ 77.93	\$ 148.36	\$ 2.00	\$ 2.00	34-103-00-00-013-008
34-103-00-00-016-000	FRIEND BRUCE A ETAL	10.601	9.215	1.15	\$ 753.91	\$ 753.88	\$ 81.81	\$ -	\$ 11.31	34-103-00-00-016-000
34-103-00-00-016-001	FRIEND BRUCE A ETUX	3.000	2.578	0.50	\$ 329.36	\$ 329.34	\$ 127.75	\$ -	\$ 4.94	34-103-00-00-016-001
34-103-00-00-018-000	EVILSIZOR TED A CO-TRUSTEE ETAL & KRISTY S	89.090	86.590	7.48	\$ 4,918.67	\$ 4,918.47	\$ 56.80	\$ 80.00	\$ 73.78	34-103-00-00-018-000
34-103-00-00-018-001	WISHNEY DAVID LEON ETUX	2.000	0.356	0.01	\$ 8.82	\$ 10.00	\$ 28.09	\$ -	\$ 2.00	34-103-00-00-018-001
34-103-00-00-019-000	CONLEY SUSAN M ETAL	131.000	134.454	18.33	\$ 12,054.07	\$ 12,053.57	\$ 89.65	\$ 182.00	\$ 180.80	34-103-00-00-019-000
34-103-00-00-020-000	WEBB KELSEY D ETVIR & STEVE P	0.764	0.705	0.23	\$ 154.13	\$ 154.13	\$ 218.59	\$ 22.21	\$ 2.31	34-103-00-00-020-000

2025 STONY CREEK DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
34-103-00-00-020-001	CHAMBERLAIN EDNA JEAN	4.185	4.127	0.54	\$ 355.58	\$ 355.57	\$ 86.16	\$ 8.58	\$ 5.33	34-103-00-00-020-001
34-103-00-00-020-002	SCOTT LOGAN TAYLOR	1.023	0.933	0.31	\$ 203.90	\$ 203.89	\$ 218.59	\$ 2.06	\$ 3.06	34-103-00-00-020-002
34-103-00-00-020-003	SCOTT THOMAS ETUX	0.655	0.574	0.18	\$ 119.96	\$ 119.95	\$ 208.98	\$ 2.00	\$ 2.00	34-103-00-00-020-003
34-103-00-00-020-004	SCOTT GAGE M	1.023	0.918	0.30	\$ 200.48	\$ 200.47	\$ 218.45	\$ 2.11	\$ 3.01	34-103-00-00-020-004
34-103-00-00-020-005	WHITAKER TONYA D ETAL & HAILEE GULLETT	0.247	0.240	0.02	\$ 10.53	\$ 10.53	\$ 43.78	\$ 2.00	\$ 2.00	34-103-00-00-020-005
34-103-00-00-020-006	KAECK JAMES R	0.207	0.201	0.01	\$ 5.03	\$ 10.00	\$ 49.65	\$ 2.00	\$ 2.00	34-103-00-00-020-006
34-103-00-00-020-007	WHITAKER RICHARD K ETAL	2.701	2.679	0.51	\$ 337.94	\$ 337.93	\$ 126.15	\$ 5.46	\$ 5.07	34-103-00-00-020-007
34-103-00-00-020-008	WHITAKER RICHARD K ETUX	0.197	0.192	0.06	\$ 41.45	\$ 41.45	\$ 216.44	\$ 2.00	\$ 2.00	34-103-00-00-020-008
34-103-00-00-020-009	LINSON BONNIE S	2.836	2.850	0.44	\$ 288.80	\$ 288.79	\$ 101.33	\$ 5.75	\$ 4.33	34-103-00-00-020-009
34-103-00-00-020-010	PEQUIGNOT BRUCE E ETUX	0.215	0.208	0.01	\$ 7.61	\$ 10.00	\$ 48.03	\$ 2.00	\$ 2.00	34-103-00-00-020-010
34-103-00-00-020-012	SCOTT TOM ETAL & TAMARA	3.728	3.716	0.64	\$ 418.49	\$ 418.47	\$ 112.60	\$ 7.60	\$ 6.28	34-103-00-00-020-012
34-103-00-00-020-013	SCOTT TOM ETAL	5.001	4.889	1.06	\$ 698.21	\$ 698.19	\$ 142.82	\$ 10.22	\$ 10.47	34-103-00-00-020-013
34-103-00-00-020-014	WEBB KELSEY D ETVIR & STEVE P	1.333	1.227	0.08	\$ 53.66	\$ 53.66	\$ 43.72	\$ 2.75	\$ 2.00	34-103-00-00-020-014
34-103-00-00-021-000	POOL BROTHERS FARMS LLC	1.834	1.834	0.20	\$ 129.25	\$ 129.25	\$ 70.45	\$ 2.19	\$ 2.00	34-103-00-00-021-000
34-103-00-00-021-001	STRAYER CHARLES E ETUX	1.841	1.748	0.51	\$ 336.38	\$ 336.37	\$ 192.45	\$ 2.22	\$ 5.05	34-103-00-00-021-001
34-103-00-00-021-002	POOL BROTHERS FARMS LLC	6.335	6.254	0.84	\$ 553.61	\$ 553.58	\$ 88.51	\$ 7.59	\$ 8.30	34-103-00-00-021-002
34-103-00-00-022-000	POOL BROTHERS FARMS LLC	151.750	150.684	19.62	\$ 12,898.16	\$ 12,897.62	\$ 85.59	\$ 160.00	\$ 193.46	34-103-00-00-022-000
34-103-00-00-027-000	POOL BROTHERS FARMS LLC	124.850	122.770	18.24	\$ 11,992.04	\$ 11,991.55	\$ 97.67	\$ 220.87	\$ 179.87	34-103-00-00-027-000
34-103-00-00-027-001	STRAYER CHARLES E ETUX	1.000	0.822	0.31	\$ 206.70	\$ 206.69	\$ 251.58	\$ 2.00	\$ 3.10	34-103-00-00-027-001
34-103-00-00-027-003	STRAYER CHARLES E ETUX	1.945	1.818	0.18	\$ 117.96	\$ 117.96	\$ 64.88	\$ 3.61	\$ 2.00	34-103-00-00-027-003
34-103-00-00-027-004	STRAYER CHARLES E ETUX	2.214	1.890	0.48	\$ 317.17	\$ 317.15	\$ 167.77	\$ 4.13	\$ 4.76	34-103-00-00-027-004
34-103-00-00-027-005	POOL BROTHERS FARMS LLC	15.241	14.149	1.98	\$ 1,302.45	\$ 1,302.39	\$ 92.05	\$ 27.30	\$ 19.54	34-103-00-00-027-005
34-103-00-00-027-006	POOL BROTHERS FARMS LLC	1.506	1.002	0.16	\$ 104.10	\$ 104.09	\$ 103.88	\$ 2.26	\$ 2.00	34-103-00-00-027-006
34-103-00-00-028-000	WILLIAMS SANDRA G ETAL	54.522	53.989	7.60	\$ 4,997.85	\$ 4,997.64	\$ 92.57	\$ 55.74	\$ 74.96	34-103-00-00-028-000
34-103-00-00-028-001	WILLIAMS KYLE J ETUX & BARBIE J	4.778	4.137	0.55	\$ 364.29	\$ 364.28	\$ 88.05	\$ 4.26	\$ 5.46	34-103-00-00-028-001
34-103-00-00-029-000	WRIGHT BRIAN S ETUX	2.597	2.494	0.58	\$ 380.09	\$ 380.07	\$ 152.40	\$ 6.82	\$ 5.70	34-103-00-00-029-000
34-103-00-00-029-001	ADAMS JOSHUA C ETAL & LAUREN O	2.740	2.296	0.60	\$ 396.33	\$ 396.31	\$ 172.63	\$ 9.28	\$ 5.94	34-103-00-00-029-001
34-103-00-00-029-002	COOK ROBERT G ETAL	5.952	5.736	0.72	\$ 471.39	\$ 471.38	\$ 82.18	\$ 20.24	\$ 7.07	34-103-00-00-029-002
34-103-00-00-029-003	CHAMBERLAIN EDNA JEAN	2.192	1.589	0.11	\$ 69.56	\$ 69.56	\$ 43.77	\$ 7.38	\$ 2.00	34-103-00-00-029-003
34-103-00-00-029-004	BRYANT JOHN G ETUX & OLIVIA	1.229	0.918	0.29	\$ 193.08	\$ 193.07	\$ 210.21	\$ 4.22	\$ 2.90	34-103-00-00-029-004
34-103-00-00-029-005	KAECK JAMES R ETUX	0.815	0.718	0.14	\$ 89.70	\$ 89.70	\$ 124.91	\$ 2.74	\$ 2.00	34-103-00-00-029-005
34-103-00-00-029-006	SCOTT THOMAS ETUX	0.368	0.345	0.11	\$ 71.54	\$ 71.54	\$ 207.48	\$ 2.00	\$ 2.00	34-103-00-00-029-006
34-103-00-00-029-007	WHITAKER TONYA D ETAL & HAILEE GULLETT	1.349	1.171	0.34	\$ 226.30	\$ 226.29	\$ 193.26	\$ 4.64	\$ 3.39	34-103-00-00-029-007
34-103-00-00-029-008	WHITAKER RICHARD K ETAL	0.329	0.290	0.06	\$ 36.23	\$ 36.23	\$ 124.91	\$ 2.00	\$ 2.00	34-103-00-00-029-008
34-103-00-00-029-009	WHITAKER RICHARD K ETUX	0.825	0.728	0.15	\$ 99.50	\$ 99.50	\$ 136.76	\$ 2.95	\$ 2.00	34-103-00-00-029-009
34-103-00-00-029-010	LINSON BONNIE S	0.328	0.289	0.05	\$ 36.13	\$ 36.13	\$ 124.91	\$ 2.00	\$ 2.00	34-103-00-00-029-010
34-103-00-00-029-011	PEQUIGNOT BRUCE E ETUX	0.818	0.721	0.19	\$ 122.14	\$ 122.13	\$ 169.29	\$ 2.74	\$ 2.00	34-103-00-00-029-011
34-103-00-00-029-012	KBI INVESTMENTS LLC	1.475	1.103	0.29	\$ 190.78	\$ 190.77	\$ 172.98	\$ 5.06	\$ 2.86	34-103-00-00-029-012
34-103-00-00-029-013	SCHIENDA JAMES A ETUX	1.516	1.407	0.29	\$ 190.33	\$ 190.32	\$ 135.24	\$ 5.27	\$ 2.85	34-103-00-00-029-013
34-103-00-00-029-014	KBI INVESTMENTS LLC	1.509	1.398	0.29	\$ 190.10	\$ 190.10	\$ 135.97	\$ 5.06	\$ 2.85	34-103-00-00-029-014
34-103-00-00-029-015	KBI INVESTMENTS LLC	1.245	1.131	0.27	\$ 175.11	\$ 175.11	\$ 154.84	\$ 4.22	\$ 2.63	34-103-00-00-029-015
34-103-00-00-029-016	HUNKLER JOHN ETAL & BRITTIAN	3.531	3.490	0.31	\$ 202.35	\$ 202.35	\$ 57.98	\$ 11.98	\$ 3.04	34-103-00-00-029-016

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PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITTED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
34-103-00-00-029-017	JOHNSON MELISSA L ETVIR & HERBERT M JR	3.383	3.342	0.49	\$ 323.80	\$ 323.79	\$ 96.89	\$ 11.56	\$ 4.86	34-103-00-00-029-017
34-103-00-00-029-018	SCOTT TOM ETAL & TAMARA	10.852	7.143	1.12	\$ 733.07	\$ 733.04	\$ 102.63	\$ 36.94	\$ 11.00	34-103-00-00-029-018
34-103-00-00-029-019	SMITH JOSHUA L ETUX & LACIE A	1.360	1.257	0.35	\$ 229.84	\$ 229.83	\$ 182.87	\$ 4.66	\$ 3.45	34-103-00-00-029-019
34-103-00-00-029-020	WEBB KELSEY D ETVIR & STEVE P	0.569	0.524	0.17	\$ 114.44	\$ 114.43	\$ 218.59	\$ 2.00	\$ 2.00	34-103-00-00-029-020
34-103-00-00-029-021	WEBB KELSEY D ETVIR & STEVE P	1.333	1.228	0.08	\$ 53.69	\$ 53.69	\$ 43.71	\$ 4.65	\$ 2.00	34-103-00-00-029-021
34-103-00-00-029-022	HEABERLIN OGLE D	1.360	1.257	0.33	\$ 219.49	\$ 219.48	\$ 174.64	\$ 4.66	\$ 3.29	34-103-00-00-029-022
34-103-00-00-029-023	SMITH DIANE K	1.049	0.919	0.30	\$ 199.92	\$ 199.91	\$ 217.44	\$ 3.59	\$ 3.00	34-103-00-00-029-023
34-103-00-00-029-024	WATERCUTTER JILL E	1.405	1.299	0.20	\$ 132.38	\$ 132.38	\$ 101.93	\$ 4.77	\$ 2.00	34-103-00-00-029-024
34-103-00-00-029-025	BUCHENROTH CLINTON ETAL & BREANNA	1.405	1.297	0.20	\$ 132.33	\$ 132.33	\$ 102.01	\$ 4.77	\$ 2.00	34-103-00-00-029-025
34-103-00-00-029-026	CONLEY BRIAN E ETAL & CASSANDRA L	1.353	1.213	0.07	\$ 48.63	\$ 48.63	\$ 40.08	\$ 4.12	\$ 2.00	34-103-00-00-029-026
34-103-00-00-029-027	HAMILTON DAPHNE FURR TRUSTEE	1.354	1.060	0.34	\$ 223.03	\$ 223.02	\$ 210.49	\$ 4.12	\$ 3.35	34-103-00-00-029-027
34-103-00-00-029-028	CONLEY BRIAN E ETAL & CASSANDRA L	1.466	1.363	0.35	\$ 227.06	\$ 227.05	\$ 166.58	\$ 4.52	\$ 3.41	34-103-00-00-029-028
34-103-00-00-029-029	KLAUER BILLIE J ETAL & DAVID K	4.312	3.923	0.56	\$ 366.28	\$ 366.27	\$ 93.36	\$ 13.18	\$ 5.49	34-103-00-00-029-029
34-103-00-00-029-030	CONLEY BRIAN E ETAL & CASSANDRA L	1.462	1.359	0.36	\$ 234.26	\$ 234.25	\$ 172.43	\$ 4.00	\$ 3.51	34-103-00-00-029-030
34-103-00-00-029-031	TROUT RUBY	1.457	1.354	0.36	\$ 234.08	\$ 234.07	\$ 172.87	\$ 4.00	\$ 3.51	34-103-00-00-029-031
34-103-00-00-029-032	WYCKOFF KYLE J	1.453	1.350	0.09	\$ 62.18	\$ 62.18	\$ 46.07	\$ 4.00	\$ 2.00	34-103-00-00-029-032
34-103-00-00-029-033	G & L PROPERTY LLC	3.665	3.167	0.51	\$ 333.31	\$ 333.29	\$ 105.25	\$ 64.00	\$ 5.00	34-103-00-00-029-033
34-103-00-00-030-000	COOK ROBERT G ETAL	35.850	28.548	2.68	\$ 1,762.10	\$ 1,762.03	\$ 61.72	\$ 56.00	\$ 26.43	34-103-00-00-030-000
34-103-00-00-030-001	COOK ROBERT G ETAL	0.775	0.775	0.10	\$ 67.82	\$ 67.82	\$ 87.51	\$ -	\$ 2.00	34-103-00-00-030-001
34-103-00-00-031-000	COOK ROBERT G ETAL	18.424	17.907	2.09	\$ 1,371.86	\$ 1,371.81	\$ 76.61	\$ -	\$ 20.58	34-103-00-00-031-000
34-103-00-00-031-001	PUFF ERNEST L	2.121	1.820	0.33	\$ 215.28	\$ 215.28	\$ 118.28	\$ -	\$ 3.23	34-103-00-00-031-001
34-103-00-00-031-002	COOK ROBERT G ETAL	4.896	4.805	0.82	\$ 540.72	\$ 540.70	\$ 112.53	\$ 2.00	\$ 8.11	34-103-00-00-031-002
34-103-00-00-032-000	COOK ROBERT D ETAL	0.140	0.140	0.02	\$ 10.27	\$ 10.27	\$ 73.32	\$ -	\$ 2.00	34-103-00-00-032-000
34-103-00-00-033-000	COOK ROBERT D ETUX	4.170	4.040	0.46	\$ 299.57	\$ 299.56	\$ 74.16	\$ 18.00	\$ 4.49	34-103-00-00-033-000
34-118-00-00-001-000	COOK ROBERT D ETUX	80.000	50.804	5.98	\$ 3,929.47	\$ 3,929.31	\$ 77.34	\$ 124.00	\$ 58.94	34-118-00-00-001-000
34-118-00-00-002-000	COOK ROBERT D ETUX	77.560	76.489	7.74	\$ 5,086.74	\$ 5,086.53	\$ 66.50	\$ -	\$ 76.30	34-118-00-00-002-000
34-118-00-00-003-000	HUBER CEMETERY	2.700	1.991	0.08	\$ 50.11	\$ 50.11	\$ 25.17	\$ -	\$ 2.00	34-118-00-00-003-000
34-118-00-00-004-000	HILTERBRAND GLORIA J	0.390	0.251	0.05	\$ 31.33	\$ 31.33	\$ 125.05	\$ -	\$ 2.00	34-118-00-00-004-000
34-118-00-00-005-000	COOK COLBY LEE KWAN TRUSTEE	2.800	2.525	0.27	\$ 174.50	\$ 174.49	\$ 69.11	\$ -	\$ 2.62	34-118-00-00-005-000
34-118-00-00-006-000	FOUT PAMELA L CO TRUSTEE ETAL	0.726	0.634	0.12	\$ 80.99	\$ 80.99	\$ 127.65	\$ -	\$ 2.00	34-118-00-00-006-000
34-118-00-00-006-001	FOUT BRUCE W TRUSTEE ETAL	0.762	0.614	0.12	\$ 75.70	\$ 75.70	\$ 123.33	\$ 105.48	\$ 2.00	34-118-00-00-006-001
34-118-00-00-007-000	COOK COLBY LEE KWAN TRUSTEE	107.340	107.228	12.83	\$ 8,433.58	\$ 8,433.23	\$ 78.65	\$ 2.46	\$ 126.50	34-118-00-00-007-000
34-118-00-00-007-001	HALTERMAN RICK T ETAL	2.570	2.256	0.24	\$ 156.71	\$ 156.70	\$ 69.47	\$ 260.00	\$ 2.35	34-118-00-00-007-001
34-118-00-00-008-000	POOL BROTHERS FARMS LLC	163.080	157.466	22.69	\$ 14,919.15	\$ 14,918.53	\$ 94.74	\$ -	\$ 223.78	34-118-00-00-008-000
49-103-00-00-009-000	BEATTY FARMS INC	178.754	178.207	18.45	\$ 12,132.83	\$ 12,132.33	\$ 68.08	\$ -	\$ 181.98	49-103-00-00-009-000
49-103-00-00-009-001	GAMBLE CHARLES H JR ETAL	2.062	1.924	0.37	\$ 242.85	\$ 242.84	\$ 126.22	\$ -	\$ 3.64	49-103-00-00-009-001
49-103-00-00-009-002	RUSSELL CAPITOLA SUE	2.184	2.061	0.34	\$ 223.15	\$ 223.15	\$ 108.27	\$ 11.13	\$ 3.35	49-103-00-00-009-002
49-103-00-00-023-000	POOL BROTHERS FARMS LLC	68.180	67.621	3.45	\$ 2,264.92	\$ 2,264.83	\$ 33.49	\$ 2.00	\$ 33.97	49-103-00-00-023-000
49-103-00-00-023-001	BEATTY JERRY L ETAL	4.002	3.931	0.38	\$ 249.35	\$ 249.34	\$ 63.43	\$ 24.46	\$ 3.74	49-103-00-00-023-001
49-103-00-00-023-002	BEATTY FARMS INC	148.961	147.529	15.77	\$ 10,369.38	\$ 10,368.95	\$ 70.28	\$ 2.00	\$ 155.53	49-103-00-00-023-002
49-103-00-00-023-003	BEATTY CONNIE D	10.167	9.729	1.18	\$ 778.98	\$ 778.95	\$ 80.07	\$ -	\$ 11.68	49-103-00-00-023-003
49-103-00-00-024-000	BUNCH RONNIE R	1.250	1.095	0.33	\$ 214.97	\$ 214.96	\$ 196.28	\$ 118.94	\$ 3.22	49-103-00-00-024-000

2025 STONY CREEK DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITTED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
49-103-00-00-025-000	COMER DOUGLAS J TRUSTEE ETAL	50.186	49.815	7.31	\$ 4,805.30	\$ 4,805.10	\$ 96.46	\$ 7.06	\$ 72.08	49-103-00-00-025-000
49-103-00-00-025-001	COMER DOUGLAS J TRUSTEE ETAL	2.964	2.761	0.43	\$ 280.04	\$ 280.03	\$ 101.42	\$ 210.37	\$ 4.20	49-103-00-00-025-001
49-103-00-00-026-000	COMER DOUGLAS J & KIMBERLY K	103.330	101.062	15.75	\$ 10,355.25	\$ 10,354.82	\$ 102.46	\$ 7.63	\$ 155.32	49-103-00-00-026-000
49-103-00-00-026-001	COUCH JOHN R II ETUX & SANDRA L	4.000	3.686	0.57	\$ 377.09	\$ 377.08	\$ 102.29	\$ -	\$ 5.66	49-103-00-00-026-001
49-104-00-00-016-000	PLANK R EUGENE ETUX	81.250	80.392	8.12	\$ 5,340.72	\$ 5,340.50	\$ 66.43	\$ -	\$ 80.11	49-104-00-00-016-000
49-104-00-00-017-000	HARSHBARGER MARK	58.360	57.527	5.08	\$ 3,336.84	\$ 3,336.70	\$ 58.00	\$ 4.85	\$ 50.05	49-104-00-00-017-000
49-104-00-00-018-000	ELKINS FREDERICK F	67.786	66.968	5.64	\$ 3,710.60	\$ 3,710.45	\$ 55.41	\$ 2.00	\$ 55.66	49-104-00-00-018-000
49-104-00-00-018-001	KENNE MICHAEL A ETUX	9.182	9.110	0.79	\$ 516.50	\$ 516.48	\$ 56.69	\$ 2.00	\$ 7.75	49-104-00-00-018-001
49-104-00-00-018-002	MCCULLY RANDY R ETAL	1.033	0.926	0.26	\$ 170.46	\$ 170.45	\$ 184.08	\$ 2.00	\$ 2.56	49-104-00-00-018-002
49-104-00-00-018-003	SALYER NATHAN R	1.161	1.057	0.30	\$ 195.41	\$ 195.40	\$ 184.93	\$ 2.00	\$ 2.93	49-104-00-00-018-003
49-104-00-00-018-004	GUTHRIE KENNETH TODD	1.187	1.080	0.29	\$ 193.68	\$ 193.67	\$ 179.25	\$ 2.00	\$ 2.91	49-104-00-00-018-004
49-104-00-00-018-005	IRELAND MIKE E ETAL	1.214	1.104	0.28	\$ 186.41	\$ 186.41	\$ 168.80	\$ 2.00	\$ 2.80	49-104-00-00-018-005
49-104-00-00-018-006	BENDER ROBERT JR	1.032	0.926	0.26	\$ 167.69	\$ 167.68	\$ 181.01	\$ 2.00	\$ 2.52	49-104-00-00-018-006
49-104-00-00-018-007	BENDER ROBERT JR	1.032	0.927	0.26	\$ 170.63	\$ 170.62	\$ 184.13	\$ 2.00	\$ 2.56	49-104-00-00-018-007
49-104-00-00-018-008	ENGLE KEVIN D ETAL	1.033	0.942	0.26	\$ 169.13	\$ 169.12	\$ 179.60	\$ 6.57	\$ 2.54	49-104-00-00-018-008
49-104-00-00-029-000	GUTHRIE CHARLES L TRUSTEE ETAL	58.260	57.307	6.19	\$ 4,066.39	\$ 4,066.22	\$ 70.95	\$ 2.00	\$ 60.99	49-104-00-00-029-000
49-104-00-00-029-001	LEATHERMAN MARK E ETAL	1.110	0.954	0.26	\$ 168.61	\$ 168.61	\$ 176.74	\$ 2.64	\$ 2.53	49-104-00-00-029-001
49-104-00-00-030-000	PARKER CHRISTOPHER P	8.130	7.604	0.86	\$ 567.42	\$ 567.40	\$ 74.61	\$ 23.76	\$ 8.51	49-104-00-00-030-000
49-104-00-00-031-000	DETRICK WILBUR D	12.965	12.420	0.93	\$ 613.98	\$ 613.95	\$ 49.43	\$ 152.24	\$ 9.21	49-104-00-00-031-000
49-104-00-00-031-001	COMER DOUGLAS J ETAL TRUSTEE & KIMBERLY K	79.535	79.113	12.28	\$ 8,074.58	\$ 8,074.25	\$ 102.06	\$ 36.00	\$ 121.11	49-104-00-00-031-001
49-118-00-00-009-000	ROBY DENNIS E TRUSTEE	40.000	38.099	4.97	\$ 3,267.84	\$ 3,267.70	\$ 85.77	\$ 4.00	\$ 49.02	49-118-00-00-009-000
49-118-00-00-010-000	BURCHENAL JAMES JACKSON	116.000	113.900	8.57	\$ 5,632.08	\$ 5,631.85	\$ 49.45	\$ 6.40	\$ 84.48	49-118-00-00-010-000
49-118-00-00-011-000	BURCHENAL JAMES JACKSON	52.520	51.576	3.27	\$ 2,148.43	\$ 2,148.34	\$ 41.65	\$ 24.00	\$ 32.23	49-118-00-00-011-000
49-118-00-00-012-000	POOL BROTHERS FARMS LLC	153.980	148.289	9.09	\$ 5,978.00	\$ 5,977.75	\$ 40.31	\$ -	\$ 89.67	49-118-00-00-012-000
49-118-00-00-019-000	LEASURE BRENDA K	6.655	0.338	0.01	\$ 5.78	\$ 10.00	\$ 29.59	\$ -	\$ 2.00	49-118-00-00-019-000
49-118-00-00-019-002	MEYER CHRISTOPHER J TRUSTEE ETAL	194.704	103.093	8.02	\$ 5,275.56	\$ 5,275.35	\$ 51.17	\$ -	\$ 79.13	49-118-00-00-019-002
49-118-00-00-020-000	COOK ROBERT D ETAL	12.180	0.884	0.09	\$ 61.03	\$ 61.03	\$ 69.03	\$ 196.00	\$ 2.00	49-118-00-00-020-000
49-119-00-00-001-000	BURCHENAL JAMES JACKSON	91.500	90.800	6.34	\$ 4,168.62	\$ 4,168.45	\$ 45.91	\$ -	\$ 62.53	49-119-00-00-001-000
49-119-00-00-003-000	STONY CREEK CEMETERY	0.590	0.350	0.01	\$ 6.49	\$ 10.00	\$ 28.57	\$ -	\$ 2.00	49-119-00-00-003-000
49-119-00-00-004-000	HANEY RICHARD ETAL	4.575	4.187	0.27	\$ 177.45	\$ 177.44	\$ 42.38	\$ -	\$ 2.66	49-119-00-00-004-000
49-119-00-00-004-001	KLINGELHOFER ROSS & MANDY	6.825	6.010	0.91	\$ 596.03	\$ 596.01	\$ 99.17	\$ -	\$ 8.94	49-119-00-00-004-001
49-119-00-00-005-000	ROBY DENNIS E TRUSTEE	19.542	19.221	2.40	\$ 1,575.46	\$ 1,575.39	\$ 81.96	\$ -	\$ 23.63	49-119-00-00-005-000
49-119-00-00-006-000	MAAG STEVEN J ETAL	3.600	3.146	0.40	\$ 259.89	\$ 259.88	\$ 82.60	\$ -	\$ 3.90	49-119-00-00-006-000
49-119-00-00-007-000	WHITMAN JAMES G	27.807	26.731	1.69	\$ 1,109.91	\$ 1,109.86	\$ 41.52	\$ -	\$ 16.65	49-119-00-00-007-000
49-119-00-00-008-000	STONY CREEK CHURCH	0.500	0.500	0.16	\$ 103.55	\$ 103.54	\$ 207.09	\$ -	\$ 2.00	49-119-00-00-008-000
49-119-00-00-009-000	STONY CREEK CHURCH	1.300	1.130	0.38	\$ 252.74	\$ 252.73	\$ 223.66	\$ -	\$ 3.79	49-119-00-00-009-000
49-119-00-00-030-000	WICHERSON HARRY ETAL	2.180	2.020	0.18	\$ 117.61	\$ 117.61	\$ 58.23	\$ -	\$ 2.00	49-119-00-00-030-000
49-119-00-00-030-001	WICHERSON JOHN B	1.290	1.228	0.19	\$ 123.78	\$ 123.78	\$ 100.82	\$ -	\$ 2.00	49-119-00-00-030-001
49-119-00-00-031-000	MCPHERSON DAVID M ETUX	14.120	12.951	0.84	\$ 550.57	\$ 550.54	\$ 42.51	\$ -	\$ 8.26	49-119-00-00-031-000
49-119-00-00-031-001	WICHERSON JOHN B ETAL	82.870	81.663	6.04	\$ 3,970.17	\$ 3,970.00	\$ 48.61	\$ -	\$ 59.55	49-119-00-00-031-001
49-119-00-00-032-000	BELL JAMES K ETUX	91.270	88.783	8.62	\$ 5,667.56	\$ 5,667.33	\$ 63.83	\$ 5.00	\$ 85.01	49-119-00-00-032-000
49-119-00-00-039-000	COOK ROBERT D ETAL	75.270	18.353	2.03	\$ 1,333.86	\$ 1,333.80	\$ 72.67	\$ 13.57	\$ 20.01	49-119-00-00-039-000

2025 STONY CREEK DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITTED ACRES	TRACT DNU	DNU ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023)	1.5% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
Railroad	CSX TRANSPORTATION INC DPT	-	29.609	1.58	\$ 1,039.26	\$ 1,039.21	\$ 35.10	\$ -	\$ 15.59	Railroad
25-031-80-00-000-000	Miami Township Trustees (TR 205)	-	1.648	0.82	\$ 540.06	\$ 540.04	\$ 327.73	\$ 6.10	\$ 8.10	25-031-80-00-000-000
	Harrison Township Trustees (TR 206)	-	4.162	1.61	\$ 1,058.29	\$ 1,058.25	\$ 254.24	\$ -	\$ 15.87	0.00
34-038-10-00-000-000	Pleasant Township Trustees (TR 208)	-	3.956	1.56	\$ 1,025.28	\$ 1,025.24	\$ 259.16	\$ 8.16	\$ 15.38	34-038-10-00-000-000
34-038-10-00-000-000	Pleasant Township Trustees (TR 209)	-	3.726	1.15	\$ 758.51	\$ 758.48	\$ 203.57	\$ 8.16	\$ 11.38	34-038-10-00-000-000
25-031-80-00-000-000	Miami Township Trustees (TR 30)	-	3.618	1.61	\$ 1,058.18	\$ 1,058.14	\$ 292.44	\$ 6.00	\$ 15.87	25-031-80-00-000-000
49-013-80-00-000-000	Union Township Trustees (TR 30)	-	2.214	0.81	\$ 532.52	\$ 532.50	\$ 240.54	\$ 5.33	\$ 7.99	49-013-80-00-000-000
	Harrison Township Trustees (TR 31)	-	0.330	0.11	\$ 74.51	\$ 74.50	\$ 225.49	\$ -	\$ 2.00	0.00
34-038-10-00-000-000	Pleasant Township Trustees (TR 33)	-	11.289	0.67	\$ 437.27	\$ 437.25	\$ 38.73	\$ 8.16	\$ 6.56	34-038-10-00-000-000
	Harrison Township Trustees (TR 33)	-	4.323	13.59	\$ 8,935.69	\$ 8,935.33	\$ 2,066.93	\$ -	\$ 134.03	0.00
49-013-80-00-000-000	Union Township Trustees (TR 33)	-	6.717	3.05	\$ 2,006.87	\$ 2,006.79	\$ 298.77	\$ 5.33	\$ 30.10	49-013-80-00-000-000
25-031-80-00-000-000	Miami Township Trustees (TR 33)	-	3.355	1.38	\$ 909.48	\$ 909.44	\$ 271.07	\$ 5.33	\$ 13.64	25-031-80-00-000-000
34-038-10-00-000-000	Pleasant Township Trustees (TR 43)	-	4.302	1.57	\$ 1,034.39	\$ 1,034.35	\$ 240.41	\$ 6.00	\$ 15.52	34-038-10-00-000-000
25-031-80-00-000-000	Miami Township Trustees (TR 45)	-	4.606	1.78	\$ 1,169.94	\$ 1,169.89	\$ 253.99	\$ 8.16	\$ 17.55	25-031-80-00-000-000
34-038-10-00-000-000	Pleasant Township Trustees (TR 45)	-	4.606	2.55	\$ 1,679.18	\$ 1,679.12	\$ 364.55	\$ 6.00	\$ 25.19	34-038-10-00-000-000
49-013-80-00-000-000	Union Township Trustees (TR 45)	-	7.003	2.43	\$ 1,595.73	\$ 1,595.67	\$ 227.86	\$ 8.16	\$ 23.93	49-013-80-00-000-000
TOTALS			5220.48	600.81	\$ 395,000.00	\$ 395,000.00	\$ 27,128.31	\$ 3,889.10	\$ 5,969.06	

Notes:

1. Yellow highlighted parcels = parcels not currently being assessed
2. No parcels on the existing Schedule of Landowners have been removed from this proposed Schedule of Landowners
3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 10% of existing assesment base
4. In exchange for maintaining the culverts that cross CR 11 & CR 31, parcel no. 34-038-00-00-000-000 (Logan County Commissioners; CR 11 & CR 31; 40.355 benefitted acres) has been removed from this assesment schedule

PROPOSED ASSESSMENT BASE	\$ 395,000.00
1970 ASSESSMENT BASE	\$ 38,013.64
COST PER DNU	\$ 657.45
MIN. ASSESSMENT	\$ 50.00
ADJ COST	\$ 394,950.00
ADJ COST DNU	\$ 657.42

Stony Creek Ditch #726 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 Stony Creek Ditch #726

In 1970, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$38,013.64. The total cost to reconstruct and improve a total of 32,958-feet of open ditch was \$49,090.06. The total length of the ditch that was put on permanent maintenance was 32,958-feet.

-Use the U.S. Bureau of Labor inflation calculator to find in July of 1970 \$38,013.64 has the equivalency of \$395,458.19 in June of 2024

-Requested updated permanent assessment base: \$395,000.00

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

$$0.2 \times \$395,000.00 = \$79,000.00$$

Owner:

To the landowners within the Stony Creek Ditch #726 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Stony Creek Ditch #726. In 1956, Stony Creek Ditch #726, which consists of approximately 32,958-feet of open ditch to help drain a watershed of approximately 19,927.19 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1970 and the Logan County Engineer's Office (LCEO) took over maintenance of the ditch 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."

The original schedule of landowners only included benefitting parcels west of County/Township Road 31 for assessment; we believe this is due to the thousands of parcels located within the watershed. In an effort to ensure parcels are being assessed as originally designed, we have decided to maintain the original County/Township Road 31 cut-off line. Currently there are 128 parcels being assessed; the proposed updated schedule of landowners includes 233 parcels with a total assessed area of approximately 5,220 acres. The LCEO has submitted herewith an updated schedule of landowners to the LCC and 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 \$395,458.19 and the LCEO has recommended the LCC update the permanent base to \$395,000.00. 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 \$79,000.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$38,013.64, which means the maximum amount currently allowed in the ditch maintenance fund is \$7,602.73. The LCEO recommends assessing 1.5% of the proposed permanent assessment base for the ditch; this would yield \$5,969.06 annually.

On [DAY], [DATE], 2025, 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/StonyCreek.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 2026.

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



CPI Inflation Calculator

CPI Inflation Calculator

\$ 49,090.06

in year1 month July ▼ year1 year 1970 ▼

has the same buying power as

\$395,458.19

in year2 month June ▼ year2 year 2024 ▼

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 \$395,458.19 and recommended the permanent assessment base be \$395,000.00; whereas, by the adoption of a resolution the Logan County Commissioners may approve this updated permanent assessment base and henceforth this updated permanent assessment base will be the permanent assessment base that is used to calculate maintenance fund assessments for owners benefiting from the improvement;

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

Whereas, the Logan County Commissioners accept the annual assessment percentage of 1.5% of the reestablished permanent assessment base;

Previous 5-year Funding History of Stony Creek Ditch #726

2021						
ASSMT	BALANCE	2020	2020	BALANCE	2020	ESTIMATED
BASE	1/1/20	INCOME	EXPENSES	1/1/21	ASSMT	INCOME
\$38,013.64	\$ 1,590.73	\$ 3,106.19	\$ 2,158.38	\$ 2,538.54	8.00%	\$ 3,041.09
2022						
ASSMT	BALANCE	2021	2021	BALANCE	2021	ESTIMATED
BASE	1/1/21	INCOME	EXPENSES	1/1/22	ASSMT	INCOME
\$38,013.64	\$ 2,538.54	\$ 3,239.20	\$ 5,777.74	\$0.00	9.00%	\$ 3,421.23
2023						
ASSMT	BALANCE	2022	2022	BALANCE	2022	ESTIMATED
BASE	1/1/22	INCOME	EXPENSES	1/1/23	ASSMT	INCOME
\$38,013.64	\$0.00	\$3,525.82	\$3,525.82	\$0.00	9.00%	\$3,421.23
2024						
ASSMT	BALANCE	2023	2023	BALANCE	2023	ESTIMATED
BASE	1/1/23	INCOME	EXPENSES	1/1/24	ASSMT	INCOME
\$38,013.64	\$0.00	\$3,421.23	\$1,463.74	\$1,957.49	10.00%	\$3,801.36
2024 ESTIMATED						
ASSMT	BALANCE	2024	2024	BALANCE	2024	ESTIMATED
BASE	1/1/24	INCOME	EXPENSES	1/1/25	ASSMT	INCOME
\$38,013.64	\$1,957.49	\$3,801.36	\$5,969.12	-210.27	10.00%	\$3,801.36

2025 STONY CREEK DITCH REASSESSMENT

Table with columns: PARCEL NO., NAME, TOTAL ACRES, BENEFITTED 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 B, SOILS GROUP A, SOILS GROUP DNU, TOPO RANGE 1 975-994.99, TOPO RANGE 2 995-1014.99, TOPO RANGE 3 1015-1034.99, TOPO RANGE 4 1035-1054.99, TOPO RANGE 5 1055-1074.99, TOPO RANGE 6 1075-1094.99, TOPO RANGE 7 1095-1114.99, TOPO DNU, TRACT DNU, DNU ASSESSMENT, TRACT COST, COST PER BENEFITTED ACRE, AMOUNT OF LAST ASSESSMENT COLLECTED (10% IN 2023), 1.5% OF PROPOSED ASSESSMENT BASE (proposed rate), PARCEL NO.

