

Muskingum Watershed Conservancy District  
Conservancy Subsequent Appraisal Record  
Certificate of the Board of Appraisers - Page 1

MUSKINGUM WATERSHED CONSERVANCY DISTRICT

SUBSEQUENT APPRAISAL RECORD

CERTIFICATE OF THE BOARD OF APPRAISERS

FILED  
COURT OF COMMON PLEAS  
TUSCARAWAS COUNTY OHIO

2011 JAN 20 1:57

ROCKNE W. CLARKE  
CLERK OF COURTS

We the undersigned, James C. Navratil and Mark J. Waltz, the Board of Appraisers of the Muskingum Watershed Conservancy District, a body corporate and a political subdivision of the State of Ohio, do in pursuance of § 6101.01 to § 6101.99 inclusive of the Revised Code, and in accordance with the official plan of said District, as amended by the Board of Directors, and pursuant to the further instructions of the Board of Directors provided for by said § 6101.01 to § 6101.99 inclusive of the Revised Code, make report to said court of the names and addresses of the owners of property for which benefits are appraised as they appear on the tax duplicate or deed records of the county wherein said property is situated, in the State of Ohio,

Ashland County  
Belmont County  
Carroll County  
Coshocton County  
Guernsey County  
Harrison County  
Holmes County  
Knox County  
Licking County

Morgan County  
Muskingum County  
Noble County  
Richland County  
Stark County  
Summit County  
Tuscarawas County  
Washington County  
Wayne County

ENTERED  
SCANNED

, to the extent that said properties fall within the boundaries of said District.

We do hereby certify that the within is a correct report and abstract of the property appraised, and the amount of benefits determined in and for the aforesaid political subdivisions, pursuant to Revised Code § 6101.42 and Chapter 6101 of the Revised Code.

EXPLANATION OF THE SUBSEQUENT APPRAISAL RECORD

R.C. 6101.42 allows the Board of Directors to order the Board of Appraisers to appraise the benefits to real property within the Conservancy District that is benefitted but was not included or was under-appraised in the original appraisal. The Subsequent Appraisal Record only captures those benefitted parcels that were previously omitted or that have since had a benefit increase. The previous Conservancy Appraisal Record approved by the Conservancy Court remains in full force and effect.

FORM OF REPORT

The designations given on the Subsequent Appraisal Record have the following significance:

1. Owner's Name, Property Address and/or Tax Mailing Address, carries the name and address of the owner of the property as it appears upon the tax duplicate or the Deed Records, or as ascertained otherwise.
2. Parcel Number(s) is the number(s) assigned to the tax parcel by the relevant county auditor.
3. Classification of Use is that which has been determined by the Board of Appraisers. All parcels are treated as agricultural, industrial, commercial, residential, undeveloped, exempt, parks or other.
4. Estimated Assessment. The estimated assessment is an estimate of what the individual property owner will pay per year for the maintenance assessment for the parcel(s) described, if the Board of Directors adopts the assessment rate recommended by the Board of Appraisers.
5. Amount of Benefits Appraised is derived from the appraisal and apportionment methodology adopted by the Board of Appraisers as set forth in the Statement and Billing Policies filed this same date.

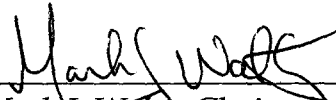
Muskingum Watershed Conservancy District  
Conservancy Subsequent Appraisal Record  
Certificate of the Board of Appraisers - Page 3

---

AMOUNTS FIXED FOR BENEFITS

This is a benefits appraisal only. The amount represents the benefits of every kind which result to the property described from the Official Plan of the District.

IN WITNESS WHEREOF, the said James C. Navratil and Mark J. Waltz, constituting the Board of Appraisers, have hereunto set their hands.

  
\_\_\_\_\_  
Mark J. Waltz, Chairman

  
\_\_\_\_\_  
James C. Navratil, Member

**STATEMENT OF THE BOARD OF APPRAISERS  
OF THE MUSKINGUM WATERSHED CONSERVANCY DISTRICT  
RE: SUBSEQUENT APPRAISAL RECORD**

The Board of Appraisers of the Muskingum Watershed Conservancy District hereby submits and files the Conservancy Subsequent Appraisal Record of the Muskingum Watershed Conservancy District, together with Billing Policies of the Board of Appraisers.

Muskingum Watershed Conservancy District  
BOARD OF APPRAISERS

June 19, 2011  
Date

Mark J. Waltz  
Mark J. Waltz, Chairman

1-19-2011  
Date

James C. Navratil  
James C. Navratil, Member



**MUSKINGUM WATERSHED  
CONSERVANCY DISTRICT**

**MAINTENANCE ASSESSMENT  
BILLING POLICIES**

**POLICY 1**

**Definition of Residential and  
Non-Residential Properties**

For the purposes of the Muskingum Watershed Conservancy District (MWCD) maintenance assessment, a residential parcel shall be defined as follows:

- A single-family residential property; or
- A two (2) family residential property (duplex); or
- A three (3) family residential property (triplex).

Unless otherwise specified with the Maintenance Assessment Methodology Policies, all other properties are classified as non-residential property.

Residential properties shall be charged one (1) Equivalent Residential Unit (ERU).

**POLICY 2**

**Agricultural Properties**

For the purposes of the Muskingum Watershed Conservancy District (MWCD) maintenance assessment, an agricultural parcel shall be charged one (1) Equivalent Residential Unit (ERU). Agricultural properties shall be identified based upon the land use code as designated within the database of the county auditor's records.

**POLICY 3**

**Undeveloped Properties**

Undeveloped parcels (no structure) are classified in the database of the county auditor's records as "vacant." This classification is further classified as residential, agricultural, commercial, industrial etc.

For the purposes of the Muskingum Watershed Conservancy District (MWCD) maintenance assessment undeveloped properties shall be charged a minimum of one (1) Equivalent Residential Unit (ERU).

**NOTE:**

Policy 3 is subject to the terms of Policy 4 and Policy 15.

**POLICY 4**

**Consolidation Procedures**

For the purposes of consolidation of parcels within the Muskingum Watershed Conservancy District (MWCD) boundaries, parcels must meet all of the following criteria:

- 1) Classified with one of the following three (3) Assessment Use Codes (AUC): Residential (R); Agricultural (A); or Vacant (V);
- 2) Have the same owner(s) of record, as determined by the county auditor's records; and
- 3) Be adjacent.

For the purposes of the MWCD maintenance assessment, parcels with an AUC of either R, A or V and owner(s) whose name(s) match exactly and are adjacent to each other may be consolidated and billed one (1) Equivalent Residential Unit (ERU).

If a landowner owns one or more contiguous (adjoining) tracts of land where the assessment use code (AUC) is either Residential (R), Vacant (V) or Agricultural (A), but the names in the Auditor's records do not match exactly, the landowner bears the burden of providing appropriate evidence that the landowners are exactly the same.

In the case of contiguous (adjoining) tracts of land where the assessment use code (AUC) is either Residential (R), Vacant (V) or Agricultural (A):

- If the tracts have multiple owners of record, the owners on all contiguous (adjoining) tracts of land must be exactly the same.
- If the owners of record are exclusively husband and/or wife, dower interest allows consolidation with appropriate evidence of marriage.

Parcels divided by a private or public road, stream, bicycle path or railroad are still considered adjacent.

Access easements connecting two or more tracts of land with the same owner of record, where the access easement passes over land owned by a different owner of record, does not qualify parcels for adjacency and consolidation.

**POLICY 5**

**Calculation Protocol**

The charges for properties are determined by first estimating the total impervious area for all properties within the Muskingum Watershed Conservancy District (MWCD). The land-use method is used as the methodology for apportioning the annual assessment, utilizing area, PUC and runoff

coefficient to determine the Equivalent Residential Unit (ERU) within a statistical sample of residential property. A single residential ERU shall be established as the basis for evaluating all other land use classifications.

The following rounding methods will be used:

- Round the ERU to the nearest whole number using the rounding protocol of:
  - a. .01 - .49 round up
  - b. .50 - .99 round up
- Round the Assessment to the nearest cent using the conventional rounding protocol of:
  - a. .000 - .0049 round down
  - b. .005 - .009 round up

It is the intention that when an ERU is any amount less than 1.0, to round up to 1.0.

**POLICY 6**

**Exemption of Certain Properties or  
Land Use Types from Assessment Charges**

Properties exempt from the Muskingum Watershed Conservancy District (MWCD) assessments pursuant to state or federal statute, include the following:

**MWCD ASSESSMENT EXEMPTIONS**

- 1) Community College District ..... RC 3354.15
- 2) Technical College District ..... RC 3357.14
- 3) University Branch District ..... RC 3355.11
- 4) Capital Square (Review and Advisory Board)..... RC 105.41 (K)
- 5) Convention Facilities Authority ..... RC 351.12
- 6) Air Quality Development Authority ..... RC 3706.15
- 7) Turnpike Commission ..... RC 5537.20
- 8) Transportation Improvement District..... RC 5540.14
- 9) Bridge Commissions ..... RC 5593.22
- 10) Regional Water and Sewer Districts ..... RC 6119.40
- 11) Water Development Authority ..... RC 6121.16
- 12) Supreme Court facilities/grounds..... RC 2503.45
- 13) Public Facilities Commission ..... RC 154.14
- 14) Publicly-Owned College or University ..... RC 3345.12(M)
- 15) Monument and Memorials for  
Distinguished Deceased Persons..... RC 5709.16
- 16) Federal Lands..... RC 159.05
- 17) Solid Waste Treatment Facilities ..... RC 6123.16

**POLICY 7**

**Public Roadways**

Public roadways and their associated rights-of-way are considered part of the storm water conveyance system and as such are not subject to the Muskingum Watershed Conservancy District (MWCD) maintenance assessment.

**POLICY 8**

**Billing Adjustments**

During the billing system development process, errors will be made and not discovered until after billing occurs. Depending on the type of error that was made, adjustments will need to be made to a parcel owner's bill. Typically, some of these types of errors are as follows:

- Incorrect Parcel ID Number applied;
- Parcel ID Number matched with incorrect property;
- Estimated impervious area was either too low or too high (incorrect land use or error's in gross area);
- Incorrect consolidation of adjacent and contiguous properties.

The Muskingum Watershed Conservancy District (MWCD) will allow for retroactive billing adjustments for any and all types of discovered billing errors, for a period not to exceed three years following the billing date that precedes discovery of the error. Exceptions and variations to this policy are expected as good customer service benefits should be applied whenever possible.

The initial billing date is defined as the date on first tax bill that includes the assessment.

**POLICY 9**

**Condominiums**

All residential condominiums defined in the Auditor's records by Property Use Codes (PUC) 550 through 555 or in the legal description as residential "Condominium" and are within the jurisdictional boundary of the Muskingum Watershed Conservancy District, will be designated with Assessment Use Code (AUC) "N" and will be assigned one (1) Equivalent Residential Unit (ERU). Given the special-construct of condominiums, Billing Policy 4 related to consolidation procedures will NOT apply.

**POLICY 10**

**Apartments**

The Muskingum Watershed Conservancy District maintenance assessment shall be billed to the owner(s) of apartment complexes, not the individual tenants.

**POLICY 11**

**Leases and Similar Arrangements**

Land contracts, land leases and other similar arrangements will be treated the same and the MWCD maintenance assessment shall be billed to the property owner.

**POLICY 12**

**Parcels In/Out of MWCD Boundary**

This policy is relative to the properties that touch the Muskingum Watershed Conservancy District's (MWCD) political/jurisdictional boundary. Three (3) possible cases exist: (1) most of the parcel area is within the boundary, (2) most of the parcel area is outside the boundary, and (3) about half of the parcel is inside the boundary.

A parcel that touches the MWCD political boundary and is completely within the watershed boundary shall be considered as "in" and shall be charged pursuant to the Billing Policies.

The Duck Creek Watershed is within the MWCD political boundary and subject to the maintenance assessment.

If any part of a parcel classified as Residential, Agricultural or Vacant (Undeveloped) lies within the jurisdictional/political boundary of the MWCD it shall be considered as "in" and receive a minimum charge of one (1) ERU. The equivalent residential unit (ERU) not be subdivided for residential, agricultural and vacant properties that touch the MWCD political boundary.

With respect to Commercial and Industrial properties, it is determined to apply the apportionment methodology only to the portion of the property that is located within the jurisdictional/political boundary of the MWCD.

**POLICY 13**

**MWCD Benefit Appraisal**

The Muskingum Watershed Conservancy District (MWCD) Board of Appraisers established an appraisal of all benefits resulting from the Official Plan of the MWCD, including all amendments.

Each parcel within the MWCD is assessed based upon its estimated contribution of runoff utilizing the methodology adopted by the Board of Appraisers.

**POLICY 14**

**Average Percent Impervious Area**

The apportionment of the assessment is based on the estimated contribution of runoff from each land use classification in the Muskingum Watershed Conservancy District. The method for estimating this runoff is by utilizing the area of the individual parcel, as determined by the County Auditor, for each parcel within their jurisdiction and applying an average impervious area factor. One (1) ERU shall be equal to 3,300 square feet.

The impervious area factors are as follows:

1%	Open space (including lawns, parks, golf courses and cemeteries) and campgrounds (PUC 416).
5%	Mines and quarries (PUC 380).
25%	Trailer parks and mobile home parks (PUC 415).
40%	Institutional, including churches and schools.
72%	Industrial.
85%	Commercial.

**POLICY 15**

**Miscellaneous Issues**

- For purposes of the Muskingum Watershed Conservancy District (MWCD) maintenance assessment process, parcels whose assessment use code (AUC) is either Residential (R), Vacant (V) or Agricultural (A) and whose owner names match exactly and are adjacent to each other are consolidated. After consolidation, any parcel with an aggregate area in excess of 640 acres is considered a large parcel and the assessed value will be determined by dividing the total parcel area by 640 and billing according to the rounded ERU results.
- The county auditor's parcel area will be used to compute the assessment unless the auditor's area exceeds the GIS parcel area by more than 20% then the smaller of the two areas will be used for the assessment computation. Also, if the auditor's parcel area is blank or zero then the GIS parcel area will be used.
- For large parcels, not classified as R, A or V, whose potential assessment would exceed \$1,000, the impervious area will be estimated from available aerial photography and the results used to compute the assessment.
- All parcels contribute runoff even those that are vacant, therefore vacant parcels will be assessed the minimum assessment of one (1) ERU.
- Parcel owners who believe the impervious area computations are not representative of the actual impervious area may submit additional information for re-evaluation, and if justified, the charge will be modified accordingly.
- Under the MWCD Appraisal of Benefits methodology, benefits are assigned based on a parcel's impervious area and estimated contribution of runoff. The Board of Appraisers recognizes that by utilizing high-resolution aerial imagery it is possible to delineate a more precise impervious area. Accordingly, the impervious area may be measured using current aerial imagery resulting in a new benefit appraisal.
- Under the MWCD Appraisal of Benefits methodology, benefits are assigned based on a parcel's impervious area and estimated contribution of runoff. The Board of Appraisers recognizes that by utilizing high-

resolution aerial imagery it is possible to delineate a more precise impervious area. Accordingly, the impervious area may be measured using current aerial imagery resulting in a new benefit appraisal.

- For Property Use Codes (PUC) 620 – Property Owned by a County, 630 – Property Owned by a Township, and 640 -Property Owned by a Municipality; the county auditor's property improvement value is used to determine the developed status and thus the existence of impervious area on a parcel. When the improvement value is \$0.00, the parcel is given an Assessment Use Code (AUC) of V – Vacant and all the benefits of adjacent vacant parcels, granted in Billing Policy #4, are applied. When the improvement value is greater than \$0.00, the parcel is assigned an AUC of O - Institutional and an impervious area factor of .40 is applied to the parcel. The assessment is then calculated similarly to other institutional parcels.

**POLICY 16**

**Chippewa Subdistrict**

The works of the Chippewa Subdistrict of the Muskingum Watershed Conservancy District (Subdistrict) control, to some extent, the waters that fall within the Subdistrict. Additionally, those same waters contribute to the quantity and quality of the runoff to the main district (MWCD) watershed. Property owners in the Subdistrict are being assessed for the benefits resulting from the Official Plan of the Chippewa Subdistrict. At the same time, property owners in the portion of the Subdistrict within the main district (Wayne County) are benefited by the Official Plan of the Muskingum Watershed Conservancy District.

The Chippewa Subdistrict project both controls and contributes runoff that impacts the main district. Property owners in Wayne County are benefited by both the Official Plan of the Chippewa Subdistrict and the Official Plan of the Muskingum Watershed Conservancy District. It was determined that it would be most equitable to allow up to a fifty percent (50%) credit on the main District's per parcel assessment value as apportioned to properties located in Wayne County, for purposes of the Muskingum Watershed Conservancy District assessment only (the main District). The Chippewa Subdistrict assessment will remain in place and unchanged but in no case shall the sum of the Chippewa Subdistrict and the MWCD assessment be less than \$12.00 per parcel. A parcel shall be defined as described by the definitions within the methodology of the Muskingum Watershed Conservancy District maintenance assessment and as such the values of the Chippewa maintenance assessment amongst multiple land parcels within the Chippewa Subdistrict may be applied towards

the assignment of a minimum assessment of \$12.00 per Muskingum Watershed Conservancy District parcel.

The following are examples of MWCD/Chippewa Subdistrict assessments:

**EXAMPLES OF CHIPPEWA CREDITS**

EXAMPLE 1		EXAMPLE 2	
PIN: 590065000		PIN 6302404000	
Chippewa	\$4.84	Chippewa	\$131.44
MWCD	\$12.00	MWCD	\$72.00
Credit	\$4.84	Credit	\$36.00
New MWCD	\$7.16	New MWCD	\$36.00

EXAMPLE 3		EXAMPLE 4	
PIN: 1201675000		PIN: 0600012000	
Chippewa	\$4.06	Chippewa	\$6.12
MWCD	\$144.00	MWCD	\$12.00
Credit	\$72.00	Credit	\$6.00
New MWCD	\$72.00	New MWCD	\$6.00

EXAMPLE 5			
PIN: 1202491005		PIN: 1202491006	
Master: 1		Master: 0	
Chippewa	\$2.18	Chippewa	\$2.28
MWCD	\$12.00	MWCD	\$0.00
PIN: 1202491006		MWCD total	\$12.00
Master: 0		Chippewa total	\$4.46
Chippewa	\$0.00	Credit	\$4.46
MWCD	\$0.00	New MWCD	\$7.54

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
ARNOLD TIMOTHY L JR &	0260000093901	A	\$12.00	\$2,320.67	33365 TOWNSHIP ROAD 326 KILLBUCK OH 44637
BAKERSVILLE COMM PARK	0021110104900	O	\$24.00	\$4,641.34	CR 281
BAKERSVILLE COMM PARK	0021110106400	O	\$24.00	\$4,641.34	TR 1040
BATES CORY L &	0100000034403	R	\$12.00	\$2,320.67	16778 TOWNSHIP ROAD 438 COSHOCTON OH 43812
BEICHEL CHERYL A	0020000053306	A	\$12.00	\$2,320.67	1817 STATE ROUTE 83 UNIT 470 MILLERSBURG OH 4465
BLUCK DOROTHEA M	0180000003201	C	\$204.00	\$39,451.39	55118 TOWNSHIP ROAD 154 WEST LAFAYETTE OH 43845
BOARD OF COMMISSIONERS OF	0060000045900	V	\$12.00	\$2,320.67	401 MAIN ST COSHOCTON OH 43812
BOARD OF COMMISSIONERS OF	0371510001300	O	\$252.00	\$48,734.07	RIVERCREST DR CO. HIGHWAY GARAGE
BRINKER SUSAN M &	0320000021301	R	\$12.00	\$2,320.67	18176 COUNTY ROAD 3 FRAZEYSBURG OH 43822
BUEHLER FOOD MARKETS INC	0430000615501	V	\$192.00	\$37,130.72	SO. 2ND STREET COSHOCTON OH 43812
BUEHLER FOOD MARKETS, INC	0430000581800	V	\$540.00	\$104,430.15	1401 OLD MANSFIELD ROAD WOOSTER OHIO WOOSTER
BURKHOLDER PAUL J JLRS &	0080000031202	R	\$12.00	\$2,320.67	32654 TOWNSHIP ROAD 235 FRESNO OH 43824
BYLER JOHN B &	0320000089101	A	\$12.00	\$2,320.67	17350 STATE ROUTE 79 FRAZEYSBURG OH 43822
CALVARY BAPTIST CHURCH THE	0130000074000	E	\$216.00	\$41,772.06	46621 SR 36 COSHOCTON OH 43812
CANAL LEWISVILLE UNITED	0170940101500	E	\$192.00	\$37,130.72	CHURCH ST
CAPRAIL I INC A CORPORATION	0430000323500	V	\$132.00	\$25,527.37	425 MAIN ST SUITE 2200 CINCINNATI OH 45202
CARNES DONALD H JR JLRS &	0130000037110	V	\$12.00	\$2,320.67	45856 COUNTY ROAD 55 COSHOCTON OH 43812
CITICORP NORTH AMERICA INC	0441530001104	I	\$636.00	\$122,995.51	450 MAMARONEK AVENUE 2ND FL/ZONE 8 HARRISON N
COCKERILL MATTHEW &	0410000010204	R	\$12.00	\$2,320.67	40214 TOWNSHIP ROAD 64 DRESDEN OH 43821
COLONIAL MANAGEMENT INC.	0430000580800	C	\$360.00	\$69,620.10	P.O. BOX 961 COSHOCTON OH 43812
COLUMBUS & SOUTHERN	0100000080300	I	\$6,168.00	\$1,192,824.38	215 FRONT ST COLUMBUS OH 43215
COLUMBUS & SOUTHERN OHIO ELECTRIC	0100000080600	I	\$1,980.00	\$382,910.55	215 FRONT STREET COLUMBUS OH 43215
COMMISSIONERS OF COSHOCTON COUNTY	0370000015603	V	\$12.00	\$2,320.67	401 MAIN ST COSHOCTON OH 43812
CONESVILLE COAL PREPAR-	0100000081101	I	\$1,056.00	\$204,218.96	215 N FRONT STREET COLUMBUS OH 43215
COSH CO PUBLIC LIBRARY	0431510307900	O	\$24.00	\$4,641.34	655 MAIN STREET COSHOCTON OH 43812
COSHOCTON CITY OF	0430000073500	O	\$48.00	\$9,282.68	N 5TH ST COSHOCTON OH 43812
COSHOCTON ASSOCIATES LLC	0430000005000	C	\$2,868.00	\$554,640.13	331 WEST THORNTON AVENUE ST LOUIS MO 63119
COSHOCTON BD OF EDUCATION	0431511809700	E	\$1,764.00	\$341,138.49	CAMBRIDGE RD
COSHOCTON CHRISTIAN TABERNACLE	0350000008003	E	\$768.00	\$148,522.88	355 BROWN'S LANE COSHOCTON OH 43812
COSHOCTON CITY AND COUNTY	0370000006500	P	\$36.00	\$6,962.01	23253 STATE ROUTE 83 NORTH COSHOCTON OH 43812
COSHOCTON CITY OF	0431530008400	O	\$804.00	\$155,484.89	CITY HALL CHESTNUT ST COSHOCTON OH 43812

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
COSHOCTON CO AGRICULTURAL	0431510717500	O	\$1,356.00	\$262,235.71	S 7TH ST COSHOCTON OH 43812
COSHOCTON COMMONS	0370000064400	C	\$384.00	\$74,261.44	SERENA ROAD COSHOCTON OH 43812
COSHOCTON COUNTY REGIONAL	0170940009600	O	\$2,988.00	\$577,846.83	AIRPORT RD
COSHOCTON ETHANOL LLC	0100000035802	I	\$408.00	\$78,902.78	18137 COUNTY ROAD 271 COSHOCTON OH 43812
COSHOCTON METROPOLITAN	0371530010700	O	\$816.00	\$157,805.56	124 CHESTNUT STREET COSHOCTON OH 43812
COSHOCTON PUBLIC LIBRARY	0430000602300	O	\$84.00	\$16,244.69	MAIN STREET COSHOCTON OH 43812
COSHOCTON RIFLE	0100000007800	C	\$72.00	\$13,924.02	1134 EAST MAIN STREET COSHOCTON OH 43812
COUNTY COURT HOUSE	0431510241500	O	\$108.00	\$20,886.03	MAIN ST COSHOCTON OH 43812
COUNTY MEMORIAL HOSPITAL	0430000601300	O	\$480.00	\$92,826.80	ORANGE STREET COSHOCTON OH 43812
DEEDS FRED	0120000000100	C	\$36.00	\$6,962.01	406 ADAMS ST CONESVILLE OH 43811
DENT WILLIAM L &	0040000039006	V	\$12.00	\$2,320.67	2069 MAIN ST PENINSULA OH 44264
DERINGER EDWARD &	0050000005100	V	\$12.00	\$2,320.67	24887 CR 10 COSHOCTON OH 43812
DOVENBARGER EDDIE W &	0290000012101	R	\$12.00	\$2,320.67	59040 COUNTY ROAD 9 NEWCOMERSTOWN OH 43832
EDIE ROBERT	0260000069201	R	\$12.00	\$2,320.67	32079 COUNTY ROAD 132 WARSAW OH 43844
ELISABETH REISSER FARM LLC	0100000067501	A	\$12.00	\$2,320.67	PO BOX 110 CONESVILLE OH 43811
ELISABETH REISSER FARM LLC	0380000062901	V	\$0.00	\$2,320.67	PO BOX 110 CONESVILLE OH 43811
ELLIOTT EDWARD E	0100000084801	V	\$0.00	\$2,320.67	15256 COUNTY ROAD 274 COSHOCTON OH 43812
EMMANUEL EVANGELICAL LUTH- F P C DEVELOPMENT,	0431511902900	E	\$216.00	\$41,772.06	PLEASANT VALLEY DR COSHOCTON OH 43812
FOX ROBERT W JLRS &	0430000620300	C	\$240.00	\$46,413.40	646 CHESTNUT ST COSHOCTON OH 43812
FRANKLIN METHODIST CHURCH	0260000034803	V	\$12.00	\$2,320.67	9332 COUNTY ROAD 35 KILLBUCK OH 44637
FRANKLIN TOWNSHIP TRUS-	0102110005000	E	\$132.00	\$25,527.37	TR 476 CEMETARY
FRANKLIN TOWNSHIP TRUSTEES &	0102110005200	O	\$24.00	\$4,641.34	TR 476
FRANKLIN TOWNSHIP, COSHOCTON CO	0122130007600	O	\$96.00	\$18,565.36	TR 483
GARBER THOMAS M	0100000086900	O	\$24.00	\$4,641.34	17465 TOWNSHIP RD 278 COSHOCTON OH 43812
GENERAL FOODS CORPORATION	0080000016801	V	\$12.00	\$2,320.67	31350 TOWNSHIP ROAD 236 FRESNO OH 43824
GOERZ WILLIAM C JR	0440000072700	I	\$1,584.00	\$306,328.44	250 NORTH STREET WHITE PLAINS NY 10625
GREEN SHAWN R &	0060000019603	V	\$12.00	\$2,320.67	42916 COUNTY ROAD 19 COSHOCTON OH 43812
HITCHENS STEVEN L	0030000011902	R	\$12.00	\$2,320.67	20003 TOWNSHIP RD 76 COSHOCTON OH 43812
HOME LOAN SAVINGS BANK THE	0430000608305	C	\$780.00	\$150,843.55	156 WEST CHURCH ST NEWARK OH 43055
HOUBLER ROBIN W &	0430000620301	V	\$12.00	\$2,320.67	413 MAIN STREET COSHOCTON OH 43812
	0290000033012	V	\$12.00	\$2,320.67	58660 COUNTY ROAD 9 NEWCOMERSTOWN OH 43832

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
HOUBLER ROBIN W &	0290000033405	V	\$0.00	\$2,320.67	58660 COUNTY ROAD 9 NEWCOMERSTOWN OH 43832
J A R INVESTORS LLC	0290000021300	C	\$120.00	\$23,206.70	21929 OXFORD TOWNSHIP RD 255 WEST LAFAYETTE OH
J A R INVESTORS LLC	0290000093200	C	\$372.00	\$71,940.77	21929 OXFORD TOWNSHIP RD 255 WEST LAFAYETTE OH
JENNINGS LOIS KATHRYN	0130000037107	R	\$12.00	\$2,320.67	45900 COUNTY RD 55 COSHOCTON OH 43812
KEIM VERNA E TRUSTEE	0090000004805	A	\$12.00	\$2,320.67	29132 TOWNSHIP ROAD 203 FRESNO OH 43824
KING MITCHELL JLRS &	0130000037109	V	\$12.00	\$2,320.67	45946 COUNTY ROAD 55 COSHOCTON OH 43812
KISTLER JOHN J A	0300000005100	C	\$108.00	\$20,886.03	60803 COUNTY RD 9 NEWCOMERSTOWN OH 43832
KLEIST DONNA M TRUST DATED	0260000012101	V	\$0.00	\$2,320.67	36686 COUNTY ROAD 33 WARSAW OH 43844
KOBEL MICHAEL LEE &	0290000021604	A	\$12.00	\$2,320.67	50725 COUNTY ROAD 115 COSHOCTON OH 43812
LARR RONALD E JLRS &	0430000574010	R	\$12.00	\$2,320.67	1808 EAGLE DR COSHOCTON OH 43812
LFP18 LLC	0430000298800	C	\$24.00	\$4,641.34	406 SOUTH SECOND STREET COSHOCTON OH 43812
MASON MARY ALICE &	0370000015601	C	\$264.00	\$51,054.74	1309 CANOE LANE COSHOCTON OH 43812
MAST NORMAN M &	0270000080206	V	\$12.00	\$2,320.67	3060 COUNTY ROAD 160 MILLERSBURG OH 44654
MCFARLAND GLADYS	0320000017300	V	\$0.00	\$2,320.67	15068 TOWNSHIP RD 4 FRAZEYSBURG OH 43822
MCKEE MICHAEL D	0421040100200	C	\$288.00	\$55,696.08	52213 TOWNSHIP ROAD 186 FRESNO OH 43824
MCVAY LARRY N JR, TRUSTEE UNDER	0430000274200	R	\$12.00	\$2,320.67	8421 MORNING DEW DR REYNOLDSBURG OH 43068
MCWANE, INC,	0350000004700	V	\$876.00	\$169,408.91	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000004900	V	\$12.00	\$2,320.67	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005000	V	\$420.00	\$81,223.45	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005100	V	\$432.00	\$83,544.12	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005200	I	\$2,880.00	\$556,960.80	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005300	V	\$564.00	\$109,071.49	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005400	V	\$288.00	\$55,696.08	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000005500	V	\$168.00	\$32,489.38	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0350000031300	V	\$96.00	\$18,565.36	2266 S 6TH ST COSHOCTON OH 43812
MCWANE, INC,	0370000032200	V	\$108.00	\$20,886.03	2266 S 6TH ST COSHOCTON OH 43812
MILLCREEK FINISHING LTD	0230000002909	I	\$36.00	\$6,962.01	30812 TOWNSHIP ROAD 213 FRESNO OH 43824
MINN-LYNN MOBILE VILLAGE LTD	0430000626800	C	\$456.00	\$88,185.46	825 S 2ND ST COSHOCTON OH 43812
MURPHY OIL USA INC	0350000097307	C	\$132.00	\$25,527.37	200 PEACH ST PO BOX 8050 ATTN: 0550 EL DORADO AK
MUSKINGUM VALLEY COUNCIL INC	0102120014100	C	\$180.00	\$34,810.05	734 MOOREHEAD AVE ZANESVILLE OH 43701
NEWCOMERSTOWN CITY OF	0301710009200	O	\$252.00	\$48,734.07	CR 9

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
NEWCOMERSTOWN OHIO INCOR- NEWELL JOY	0291710009800 0260000093006	O V	\$324.00 \$12.00	\$62,658.09 \$2,320.67	21628 TR 258 WEST LAWN CEMETERY 32716 TOWNSHIP RD 130 KILLBUCK OH 44637
OGLE JASON W & OHIO CENTRAL RAILROAD INC	0370000009301 0431510924801	R V	\$0.00 \$12.00	\$2,320.67 \$2,320.67	1529 PLEASANT VALLEY DR COSHOCTON OH 43812 EAST MAIN STREET COSHOCTON OH 43812
OLD GLORY REALTY LLC PERRY CHAPEL CHURCH	0430000579200 0311230007000	I E	\$1,008.00 \$24.00	\$194,936.28 \$4,641.34	1 ANNIN DR ROSELAND NJ 07068 TR 380
PERRY TOWNSHIP BOARD OF TRUSTEES PIKE TWP TRUSTEES	0310000020801 0321810108900	V O	\$12.00 \$24.00	\$2,320.67 \$4,641.34	19849 TOWNSHIP ROAD 383 WALHONDING OH 43843 SEC 2 CR80
PILGRIM HILLS MANAGER POWELL CEMETERY	0330120001100 0020030001400	E P	\$300.00 \$12.00	\$58,016.75 \$2,320.67	TR 20 TWP RD 93B & 172B
PRETTY PRODUCTS INC PRETTY SCHEFFER CO THE	0440000066300 0430000331600	I V	\$2,280.00 \$108.00	\$440,927.30 \$20,886.03	437 CAMBRIDGE ROAD COSHOCTON OH 43812 CAMBRIDGE RD COSHOCTON OH 43812
R & F COAL COMPANY, RANGLES DOUGLAS L	0130000031000 0040000089200	V C	\$12.00 \$144.00	\$2,320.67 \$27,848.04	538 N MAIN ST CADIZ OH 43907 ROUTE #1 WARSAW OH 43844
REEB ELIZABETH A RIDGEWOOD LOCAL BOARD OF	0410000020402 0201610009808	A E	\$12.00 \$828.00	\$2,320.67 \$160,126.23	2330 ASBURY CHAPEL ROAD ZANESVILLE OH 43701 225 W UNION ST WEST LAFAYETTE OH 43845
RIVER RUN CENTRE LLC RIVER VIEW LOCAL BOARD	0430000650205 0040830013101	C E	\$1,188.00 \$528.00	\$229,746.33 \$102,109.48	560 GREENBAY RD NORTHFIELD IL 60093 SR 60
RIVER VIEW LOCAL SCHOOL ROCK RIDGE SCHOOL	0040830013100 0080510003100	E E	\$1,872.00 \$24.00	\$362,024.52 \$4,641.34	SR 60 TR 232
SCHMIDT JEFFERY F JLRS & SCHOFIELD LARRY &	0130000007403 0410000000218	V V	\$12.00 \$12.00	\$2,320.67 \$2,320.67	52961 TOWNSHIP ROAD 170 FRESNO OH 43824 30 RIVERDALE ROAD NEWARK OH 43055
SHAFER GLENN W & SHAFER JOHN LONDON JL/RS &	0080000052600 0250000006700	V R	\$12.00 \$12.00	\$2,320.67 \$2,320.67	104 BUENA VISTA BALTIC OH 43804 33661 TR 326 KILLBUCK OH 44637
SHAFER JOHN LONDON JL/RS & SMELTZER JASON M	0250000006801 0130000043401	V V	\$0.00 \$0.00	\$2,320.67 \$2,320.67	33661 TR 326 KILLBUCK OH 44637 21165 TOWNSHIP ROAD 283 COSHOCTON OH 43812
SMITH THOMAS R & SOLSTICE FARMS LLC	0270000009600 0040000008707	A A	\$12.00 \$12.00	\$2,320.67 \$2,320.67	11571 CORUNDITE RD NW MASSILLON OH 44647 1161-7 SHERIDAN ROAD ATLANTA GA 30324
ST. PAULS LUTHERAN CHURCH STAMPER TROY D TRUSTEE OF TROY D STAM	0122110008200 0170000123002	E V	\$60.00 \$0.00	\$11,603.35 \$2,320.67	TR 146 47023 TOWNSHIP ROAD 204 COSHOCTON OH 43812
STARCHER RICHARD LEROY	0130000175501	V	\$0.00	\$2,320.67	44628 COUNTY ROAD 58 COSHOCTON OH 43812

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
STONE MILL OPERATING	0430000635800	V	\$180.00	\$34,810.05	N 5TH ST COSHOCTON OH 43812
STONEYCREEK ACRES LLC	0020000002406	A	\$12.00	\$2,320.67	28556 STATE ROUTE 751 NEWCOMERSTOWN OH 43832
SUPREME COUNCIL OF THE	0040000042200	C	\$708.00	\$136,919.53	RT 1 COSHOCTON OH 43812
SUPREME COUNCIL OF THE	0040000042500	C	\$336.00	\$64,978.76	RT 1 COSHOCTON OH 43812
SUPREME COUNCIL OF THE	0040000042700	C	\$1,452.00	\$280,801.07	RT 1 COSHOCTON OH 43812
SWIGERT NATHAN &	0300000000908	R	\$12.00	\$2,320.67	5557 EAST STATE ROAD NEWCOMERSTOWN OH 43832
TAYLOR THOMAS &	0380202007001	V	\$12.00	\$2,320.67	CR 297 COSHOCTON OH 43812
TBC PROPERTIES LLC	0370000058500	C	\$276.00	\$53,375.41	1601 BETHEL ROAD COLUMBUS OH 43220
TE PRODUCTS PIPELINE CO.	0100000080200	C	\$120.00	\$23,206.70	SR 83 & CR 275 CONESVILLE OH 43811
TRI COUNTY TIMBER LLC	0260000003600	V	\$12.00	\$2,320.67	4515 TOWNSHIP ROAD 367 MILLERSBURG OH 44654
TUMBLIN KENNETH F &	0170000107503	V	\$0.00	\$2,320.67	27550 COUNTY ROAD 406 FRESNO OH 43824
TUSCARAWAS TWP SCHOOL	0441513400700	E	\$216.00	\$41,772.06	OTSEGO AV COSHOCTON OH 43812
UNGER MICHELLE LEA	0290000021605	V	\$0.00	\$2,320.67	855 SHERIDAN ROAD COSHOCTON OH 43812
USA SOIL CONSERVATION	0421020000500	O	\$0.00	\$368,986.53	TR 190
USA SOIL CONSERVATION	0421020000700	O	\$0.00	\$331,855.81	TR 190
USA SOIL CONSERVATION	0421020000800	O	\$0.00	\$294,725.09	TR 190
WALHONDING CEMETERY	0270620001801	P	\$12.00	\$2,320.67	TR 487
WALHONDING VALLEY FIRE DIS	0160000050700	O	\$156.00	\$30,168.71	100 S BRIDGE ST COSHOCTON OH 43812
WAL-MART REAL ESTATE BUSINESS TRUST	0350000097302	C	\$2,628.00	\$508,226.73	TAX DEPT 8013 PO BOX 8050 ATTN: 0550 BENTONVILLE
WARSAW VILLAGE OF	0160740410101	O	\$36.00	\$6,962.01	321 E MAIN ST
WARSAW SCHOOL BOARD OF EDUCATION OF	0160740300100	E	\$396.00	\$76,582.11	501 BLISSFIELD RD
WEAVER THOMAS JEROME REVOCABLE &	0370000013600	I	\$204.00	\$39,451.39	1501 KENILWORTH AVE COSHOCTON OH 43812
WEINGARTH GREGORY S JL/RS &	0130000037108	V	\$12.00	\$2,320.67	185 WALNUT HILLS DRIVE ZANESVILLE OH 43701
WEST LAFAYETTE VILLAGE OF	0201610310401	O	\$36.00	\$6,962.01	S OAK ST
WEST LAFAYETTE PROPERTY LLC	0200000103200	C	\$336.00	\$64,978.76	620 EAST MAIN ST WEST LAFAYETTE OH 43845
WILEY ORGANICS INC	0370000001700	V	\$156.00	\$30,168.71	1350 SOUTH SIXTH STREET COSHOCTON OH 43812
WILLIAMS L ROGER &	0170000125600	T	\$156.00	\$30,168.71	DICKERSON TRAILER CRT COSHOCTON OH 43812
WILLIAMSON JAIME L	0290000121601	R	\$12.00	\$2,320.67	333 ELM ST COSHOCTON OH 43812
WRIGHT DIANA &	0430000629202	V	\$12.00	\$2,320.67	1520 WALNUT ST COSHOCTON OH 43812
YODER STEPHEN L JLRS &	0020000020302	R	\$12.00	\$2,320.67	28381 COUNTY ROAD 97 NEWCOMERSTOWN OH 43832
YURKO ROSEANN	0260000093900	A	\$12.00	\$2,320.67	33365 TOWNSHIP ROAD 326 KILLBUCK OH 44637