

MUSKINGUM WATERSHED CONSERVANCY DISTRICT

SUBSEQUENT APPRAISAL RECORD

CERTIFICATE OF THE BOARD OF APPRAISERS

FILED
COURT OF COMMON PLEAS
TUSCARAWAS COUNTY OHIO

2011 JAN 20 P 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:

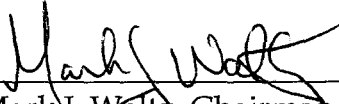
1. Owner's Name, Property Address and/or Tax Mailing Address, carries the name and address of the owner of the property as it appears upon the tax duplicate or the Deed Records, or as ascertained otherwise.
2. Parcel Number(s) is the number(s) assigned to the tax parcel by the relevant county auditor.
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

Jan. 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	Chippewa	\$2.28
MWCD	MWCD	\$0.00
PIN: 1202491006	MWCD total	\$12.00
Master: 0	Chippewa total	\$4.46
Chippewa	Credit	\$4.46
MWCD	New MWCD	\$7.54

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
APPLE VALLEY PROPERTY OWNERS ASSN	2100672000	C	\$420.00	\$81,223.45	113 HASBROUCK CIR HOWARD OH 43028
APPLE VALLEY PROPERTY OWNERS ASSOC	2100783000	C	\$348.00	\$67,299.43	113 HASBROUCK CIR HOWARD OH 43028
APPLE VALLEY PROPERTY OWNERS ASSOC	2500401000	C	\$132.00	\$25,527.37	113 HASBROUCK CIRCLE HOWARD, OH 43028
APPLE VALLEY PROPERTY OWNERS ASSOC	3100450000	C	\$144.00	\$27,848.04	113 HASBROUCK CIRCLE HOWARD, OH 43028
ARBORS OF MT VERNON LTD AN OHIO LIMITED	6609675012	C	\$1,512.00	\$292,404.42	1020 HURON RD #100 CLEVELAND OH 44115
ARIEL CORPORATION	6609125000	V	\$384.00	\$74,261.44	35 BLACKJACK RD MOUNT VERNON OH 43050
ARIEL CORPORATION	6609210002	V	\$204.00	\$39,451.39	35 BLACKJACK RD MOUNT VERNON OH 43050
ARIEL CORPORATION	6609210004	V	\$360.00	\$69,620.10	35 BLACKJACK RD MOUNT VERNON OH 43050
BEVARD ELSIE	3600503001	R	\$12.00	\$2,320.67	PO BOX 674 UTICA OH 43080
BILSHIRL INVESTMENTS LTD	4100708001	I	\$876.00	\$169,408.91	PO BOX 226 FREDERICKTOWN OH 43019
BLADENSBURG BOARD OF EDUCATION	0950001000	E	\$180.00	\$34,810.05	PO BOX 68 HOWARD OH 43028
BLADENSBURG SCHOOL BD OF ED	0950005000	E	\$240.00	\$46,413.40	PO BOX 68 HOWARD OH 43028
BOARD OF EDUCATION	2150006000	E	\$192.00	\$37,130.72	PO BOX 68 HOWARD OH 43028
BOARD OF EDUCATION OF FREDERICKTOWN L	6550434000	E	\$732.00	\$141,560.87	117 COLUMBUS RD FREDERICKTOWN OH 43019
BOARD OF EDUCATION OF KNOX COUNTY JOI	6650206000	C	\$1,740.00	\$336,497.15	306 MARTINSBURG RD MOUNT VERNON OH 43050
BOARD OF EDUCATION OF THE FREDERICKTO	6550006000	E	\$1,872.00	\$362,024.52	117 COLUMBUS RD FREDERICKTOWN OH 43019
BOARD OF EDUCATION OF THE MT VERNON CI	7250001000	E	\$828.00	\$160,126.23	300 NEWARK RD MOUNT VERNON OH 43050
BOGGS AARON M & ELIZABETH A	6602338000	V	\$0.00	\$2,320.67	47 KESTER DR MOUNT VERNON OH 43050
BRENNEMAN LUMBER & KILN DRYING INC	1200222000	C	\$288.00	\$55,696.08	P O BOX 951 MOUNT VERNON OH 43050
BROCEUS MICHAEL & ANGELA	1000027001	R	\$12.00	\$2,320.67	22185 DIVAN RD UTICA OH 43080
CES CREDIT UNION INC	6609685000	C	\$180.00	\$34,810.05	PO BOX 631 MOUNT VERNON OH 43050
CHESTERLAND PRODUCTIONS PLL	6600501002	I	\$1,656.00	\$320,252.46	1516 TIMKEN RD WOOSTER OH 44691
CITY OF MOUNT VERNON	6602507000	C	\$48.00	\$9,282.68	40 PUBLIC SQ MOUNT VERNON OH 43050
CITY OF MOUNT VERNON OHIO	6650231000	C	\$360.00	\$69,620.10	40 PUBLIC SQUARE MOUNT VERNON OH 43050
CITY OF MT VERNON	6650469000	V	\$0.00	\$2,320.67	40 PUBLIC SQUARE MOUNT VERNON OH 43050
COIP INC	1201395002	I	\$2,052.00	\$396,834.57	10 PITTSBURG AVE MOUNT VERNON OH 43050
COLOPY DANIEL M	6000093000	A	\$0.00	\$2,320.67	PO BOX 10096 AKRON OH 44310
COLOPY DANIEL M	6000094000	A	\$0.00	\$2,320.67	PO BOX 10096 AKRON OH 44310
COLOPY DANIEL M	6000095000	A	\$0.00	\$2,320.67	PO BOX 10096 AKRON OH 44310
COLOPY DANIEL M	6000095001	A	\$0.00	\$2,320.67	PO BOX 10096 AKRON OH 44310
COLOPY DANIEL M	6000096000	A	\$0.00	\$2,320.67	PO BOX 10096 AKRON OH 44310

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
COMMISSIONERS OF KNOX CO O	6650175000	O	\$84.00	\$16,244.69	117 HIGH E ST MOUNT VERNON OH 43050
COOPER CAMERON CORPORATION	6601283000	V	\$180.00	\$34,810.05	16250 PORT NORTHWEST DR HOUSTON TX 77095
COSHOCTON GILCHRIST LLC	6609675119	C	\$684.00	\$132,278.19	PO BOX 167928 IRVING TX 75016
DANA OFF HIGHWAY PRODUCTS LLC	6501610000	I	\$1,044.00	\$201,898.29	4500 DORR ST TOLEDO OH 43615
DAVISON DAVID M & DAWNA J	1202483000	C	\$36.00	\$6,962.01	PO BOX 889 MOUNT VERNON OH 43050
DELANO TRADING COMPANY	6609113000	I	\$1,344.00	\$259,915.04	BOX 909 MOUNT VERNON OH 43050
DURBIN DONALD P & KAREN A	6609693000	I	\$312.00	\$60,337.42	778 MILLSTONE LN MOUNT VERNON OH 43050
EAST KNOX BOARD OF EDUCATION	2150010000	E	\$336.00	\$64,978.76	23201 COSHOCTON RD HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION	2150020000	E	\$24.00	\$4,641.34	23201 COSHOCTON RD HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION	2150021000	C	\$72.00	\$13,924.02	23201 COSHOCTON RD HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION (THE)	2100828001	E	\$456.00	\$88,185.46	23201 COSHOCTON RD HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION (THE)	2100828004	E	\$24.00	\$4,641.34	23277 COSHOCTON RD HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION THE	2150009000	E	\$60.00	\$11,603.35	PO BOX 68 HOWARD OH 43028
EAST KNOX BOARD OF EDUCATION THE	2150011000	E	\$36.00	\$6,962.01	PO BOX 68 HOWARD OH 43028
EDWARD & PAUL RENTALS LTD	6602513000	V	\$0.00	\$2,320.67	24761 DENNIS CHURCH RD GAMBIER OH 43022
EROW MIKE	6100174002	R	\$12.00	\$2,320.67	28151 CHESTNUT RIDGE RD DANVILLE OH 43014
FAITH BAPTIST CHURCH	5950005000	E	\$228.00	\$44,092.73	8764 MARTINSBURG RD MOUNT VERNON OH 43050
FIRST KNOX NATIONAL BANK DIV OF THE PAR	6602510000	V	\$12.00	\$2,320.67	P O BOX 3500 NEWARK OH 43058
FIRST KNOX NATIONAL BANK TRUSTEE	1202808000	V	\$12.00	\$2,320.67	ONE SOUTH MAIN ST MOUNT VERNON OH 43050
FITNESS OPTIONS INC	6600427000	V	\$156.00	\$30,168.71	PO BOX 1065 MOUNT VERNON OH 43050
FRY LARRY D	4100730000	R	\$12.00	\$2,320.67	10191 OVERLY RD FREDERICKTOWN OH 43019
FRYE MONICA W	6609975049	V	\$12.00	\$2,320.67	167 BRIAR WOOD DR MOUNT VERNON OH 43050
FT PRECISION INC	6400354000	I	\$2,040.00	\$394,513.90	9731 MT GILEAD RD FREDERICKTOWN OH 43019
GALBRAITH DANIEL W	1202816000	V	\$0.00	\$2,320.67	4220 MARLAND DR COLUMBUS OH 43224
GILMORE CRAIG A & PERSOPHONE L	2100284001	V	\$12.00	\$2,320.67	25860 COSHOCTON RD HOWARD OH 43028
GRANDSTAFF FAMILY LIMITED PARTNERSHIP (1200592000	C	\$60.00	\$11,603.35	36 STAYMAN CT HOWARD OH 43028
GROSSCUP BARRY D	3600726000	V	\$0.00	\$2,320.67	PO BOX 124 GAMBIER OH 43022
GROSSCUP BARRY D	3600727000	V	\$0.00	\$2,320.67	PO BOX 124 GAMBIER OH 43022
HAUBERG MARK A & ELAINE D	1201006000	C	\$96.00	\$18,565.36	300 VERNONVIEW DR MOUNT VERNON OH 43050
HOLLIS CRAIG A & CHERYL A	3700169000	A	\$12.00	\$2,320.67	41 PORTAGE N ST DOYLESTOWN OH 44230
IP EAT FIVE LLC	6609718000	V	\$300.00	\$58,016.75	PO BOX 2118 MEMPHIS TN 38101

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
JELD-WEN INC	6602668001	V	\$696.00	\$134,598.86	401 HARBOR ISLES BLVD KLAMATH FALLS OR 97601
JUSTICE EARL L	6600971000	T	\$432.00	\$83,544.12	1015 HARCOURT RD MOUNT VERNON OH 43050
KAELBLING MICHAEL J & DAVID R	6000875000	A	\$0.00	\$2,320.67	12 MOUNTAIN ROCK LANE NORFOLK MA 2056
KENYON COLLEGE	1350015000	E	\$24.00	\$4,641.34	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1350018000	E	\$60.00	\$11,603.35	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1400151000	C	\$48.00	\$9,282.68	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1400152000	C	\$24.00	\$4,641.34	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1400160000	E	\$60.00	\$11,603.35	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450006000	C	\$1,680.00	\$324,893.80	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450024000	E	\$1,116.00	\$215,822.31	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450053000	E	\$180.00	\$34,810.05	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450061000	E	\$96.00	\$18,565.36	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450066000	E	\$48.00	\$9,282.68	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE	1450086000	E	\$552.00	\$106,750.82	209 CHASE AVE GAMBIER OH 43022
KENYON COLLEGE AN OHIO NOT FOR PROFIT	1450093000	E	\$48.00	\$9,282.68	209 CHASE AVE GAMBIER OH 43022
KJR MT VERNON LLC	6605853001	V	\$108.00	\$20,886.03	24500 CHAGRIN BLVE #100 BEACHWOOD OH 44122
KNOX CO COMMISSIONERS	1250021000	O	\$120.00	\$23,206.70	117 HIGH E ST MOUNT VERNON OH 43050
KNOX COMMUNITY HOSPITAL	6650405000	C	\$372.00	\$71,940.77	1330 COSHOCTON RD MOUNT VERNON OH 43050
KNOX COUNTY AIRPORT AUTHORITY	4450007000	O	\$1,812.00	\$350,421.17	6481 KINNEY RD MOUNT VERNON OH 43050
KNOX COUNTY COMMISSIONERS	1250081000	O	\$60.00	\$11,603.35	117 EAST HIGH ST STE 161 MOUNT VERNON OH 43050
KNOX COUNTY COMMISSIONERS	5450006000	O	\$1,488.00	\$287,763.08	117 EAST HIGH ST STE 161 MOUNT VERNON OH 43050
KNOX COUNTY HIGHWAY DEPARTMENT	1250023000	O	\$156.00	\$30,168.71	117 HIGH E ST MOUNT VERNON OH 43050
KNOX COUNTY PROPERTIES LLC	6609639001	C	\$276.00	\$53,375.41	20718 DANVILLE-AMITY RD MOUNT VERNON OH 43050
LIGHTNER JACQUELINE L	6000220000	A	\$0.00	\$2,320.67	658 BRISTOL DR SW REYNOLDSBURG OH 43068
LIGHTNER JACQUELINE L	6000222000	A	\$0.00	\$2,320.67	658 BRISTOL DR SW REYNOLDSBURG OH 43068
LOWE'S HOME CENTERS INC	6600189000	C	\$1,500.00	\$290,083.75	PO BOX 1000 MOORESVILLE NC 28115
LUERS JOHN F TRUSTEE	6000267000	A	\$12.00	\$2,320.67	5312 OPOSSUM RUN RD BELLVILLE OH 44813
LUERS JOHN F TRUSTEE	6000270000	A	\$0.00	\$2,320.67	5312 OPOSSUM RUN RD BELLVILLE OH 44813
LUERS JOHN F TRUSTEE	6000271000	A	\$0.00	\$2,320.67	5312 OPOSSUM RUN RD BELLVILLE OH 44813
LUERS JOHN F TRUSTEE OF JOHN F LUERS LI	6000272000	A	\$12.00	\$2,320.67	5312 O'POSSUM RUN RD BELLVILLE OH 44813
MANERS JAY R & ANGELINA M	6601873001	C	\$108.00	\$20,886.03	210 JOHNSON AVE MOUNT VERNON OH 43050

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
MARCUM CHARLES E & PHYLLIS E	2100284005	V	\$0.00	\$2,320.67	59 FANEUIL HALL RD PICKERINGTON OH 43147
MARCUM JESSE R	2100284004	V	\$0.00	\$2,320.67	25937 MILLWOOD RD HOWARD OH 43028
MBC PROPERTIES INC	4000654064	P	\$84.00	\$16,244.69	7516 JOHNSTOWN RD MOUNT VERNON OH 43050
MCELROY MANAGEMENT LLC	6609173001	V	\$156.00	\$30,168.71	100 PROGRESS DR MOUNT VERNON OH 43050
MCGLOTHIN TIMOTHY DEAN	2100284006	V	\$12.00	\$2,320.67	164 SALEM AVE FREDERICKTOWN OH 43019
MCILVOY NEIL E & DEBRA SUE	1202814000	V	\$0.00	\$2,320.67	PO BOX 402 GAMBIER OH 43022
MONTGOMERY CLYDE E & VERNA C TRUSTEE	4200229001	V	\$12.00	\$2,320.67	13453 DUTCH CROSS RD CENTERBURG OH 43011
MORRIS JAY E & BARBARA J	1202811000	V	\$0.00	\$2,320.67	6923 NEW DELAWARE RD MOUNT VERNON OH 43050
MORRIS JAY E & BARBARA J	1202812000	V	\$0.00	\$2,320.67	6923 NEW DELAWARE RD MOUNT VERNON OH 43050
MOUNT VERNON NAZARENE COLLEGE	6650237000	E	\$1,860.00	\$359,703.85	800 MARTINSBURG RD MOUNT VERNON OH 43050
O'BRIEN CATHERINE A	1202813000	V	\$0.00	\$2,320.67	407 HARCOURT RD MOUNT VERNON OH 43050
OHIO CONFERENCE ASSOCIATION	5450019000	E	\$216.00	\$41,772.06	3 FAIRGROUNDS RD MOUNT VERNON OH 43050
OHIO EASTERN STAR HOME	6609656000	C	\$1,332.00	\$257,594.37	1451 GAMBIER RD MOUNT VENRON OH 43050
OHIO HERITAGE BANK	6609352000	V	\$120.00	\$27,848.04	PO BOX 1000 COSHOCTON OH 43812
OWENS CORNING INSULATING SYSTEMS LLC	6609692000	I	\$828.00	\$160,126.23	ONE OWENS CORNING PKWY TOLEDO OH 43659
PALMER KEITH D & LYNDA S	6602356000	V	\$0.00	\$2,320.67	45 KESTER DR MOUNT VERNON OH 43050
PECK WILLIAM C & HEATHER E	3600216001	R	\$12.00	\$2,320.67	30820 TOTTEN RD WALHONDING OH 43843
PHILLIPS DEAN A & BONNIE L	6609975050	V	\$12.00	\$2,320.67	169 BRIARWOOD DR MOUNT VERNON OH 43050
PISCES PROPERTIES LLC	6606487000	I	\$576.00	\$111,392.16	4375 RIVERWAY CT NEW ALBANY OH 43054
RE OHIO LLC	1202536000	C	\$156.00	\$30,168.71	1035 POWERS PLACE ALPHARETTA GA 30004
ROUNDHOUSE DEVELOPMENT COMPANY	6605258000	V	\$216.00	\$41,772.06	BOX 870 MOUNT VERNON OH 43050
ROWLEY CHARLES R & AMY M	1202815000	V	\$0.00	\$2,320.67	4810 RANGELINE RD MOUNT VERNON OH 43050
SMITH ELLEN L	6650477000	E	\$12.00	\$2,320.67	210 EDGEWOOD RD S MOUNT VERNON OH 43050
STENGER GAIL V & DARLENE K	6650465000	C	\$252.00	\$48,734.07	8585 BLACKJACK RD MOUNT VERNON OH 43050
STEWART DAVID M & SHEILA L	1202810000	V	\$0.00	\$2,320.67	11423 EDWARDS RD JOHNSTOWN OH 43031
TABAR DOROTHY M;SPURGEON PAUL E JR;GL	6100239000	A	\$12.00	\$2,320.67	14379 HERITAGE LN MOUNT VERNON OH 43050
TESS NANCY E	6602512000	V	\$0.00	\$2,320.67	PO BOX 1203 MOUNT VERNON OH 43050
THUNDERBOLT LLC	6602486000	C	\$132.00	\$25,527.37	1115 URLIN AVE COLUMBUS OH 43229
TRUSTEES OF CLAY TOWNSHIP	1150009000	V	\$12.00	\$2,320.67	21239 CLUTTER RD UTICA OH 43080
TRUSTEES OF EBENEZER METHODIST CHURC	4950025000	E	\$24.00	\$4,641.34	14764 WOOSTER RD MOUNT VERNON OH 43050
TURNER GENE E & BETTY L	3900477000	V	\$0.00	\$2,320.67	PO BOX 33 MOUNT LIBERTY OH 43048

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
WAL-MART REAL ESTATE BUSINESS TRUST	6609832005	V	\$384.00	\$74,261.44	MS 0555 PO BOX 8050 BENTONVILLE AR 72712
WHITE DAVID I	2100284002	V	\$0.00	\$2,320.67	103 WIGGIN ST E GAMBIER OH 43022
WHITE DAVID I	2100284003	V	\$0.00	\$2,320.67	103 WIGGIN ST E GAMBIER OH 43022
WILSON WILLIAM L & TAMMY SUE	0101488000	V	\$12.00	\$2,320.67	20552 OLD MANSFIELD RD FREDERICKTOWN OH 43019
WISE RONALD FLOYD	6000238000	C	\$60.00	\$11,603.35	P O BOX 398 DANVILLE OH 43014