

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 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.

**Muskingum Watershed Conservancy District
Conservancy Subsequent Appraisal Record
Certificate of the Board of Appraisers - Page 2**

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
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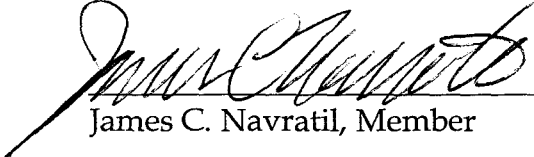
AMOUNTS FIXED FOR BENEFITS

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	\$2.18	Chippewa	\$2.28
MWCD	\$12.00	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>
ADAMCECK JOSEPH & BONNIE	100021255000	V	\$12.00	\$2,320.67	1612 SPRING DR JAMESTOWN PA 16134
ADAMCEK JOSEPH & BONNIE	100021255001	V	\$0.00	\$2,320.67	1612 SPRING DR JAMESTOWN PA 16134
ALLBRITAIN DALE	230021061004	A	\$12.00	\$2,320.67	26660 FIDDLE CREEK RD SUMMERFIELD OH 43788
ALLEN RANDY T & SHARON L	160050540000	V	\$0.00	\$2,320.67	877 CRESTLINE DRIVE AKRON OH 44312
ALLEN RANDY T & SHARON L	160050540000	V	\$0.00	\$2,320.67	877 CRESTLINE DRIVE AKRON OH 44312
ALLEY MICHAEL P & PEGGY L	210021252000	V	\$12.00	\$2,320.67	7085 BRIDLEWOOD DR CONCORD OHIO 44077
ANTILL JACK R & JEFFREY	190021124000	R	\$12.00	\$2,320.67	24150 FROSTYVILLE RD CALDWELL OH 43724
ARCHER PAUL F & MARY RUTH	250010007000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OHIO 4
ARCHER PAUL F & MARY RUTH	250010008000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010009000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010010000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010011000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010012000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010013000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010013000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010014000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010015000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010016000	A	\$0.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER PAUL F & MARY RUTH	250010017000	A	\$12.00	\$2,320.67	16527 JOHNNY WOODS RIVER RD CALDWELL OH 4
ARCHER RANDALL & GWEN	340040081000	A	\$0.00	\$2,320.67	26024 TABOR RIDGE RD CALDWELL OHIO 43724
ARCHER RANDALL & GWEN	340040083000	A	\$12.00	\$2,320.67	26024 TABOR RIDGE RD CALDWEL OHIO 43724
ARCHER RANDALL R & GWEN A	340040031000	A	\$12.00	\$2,320.67	26024 TABOR RIDGE RD CALDWELL OHIO 43724
ARCHERS RIDGE CHURCH & CEMETERY	140021084000	E	\$132.00	\$25,527.37	N/A
B & N COAL CO	230021308001	V	\$0.00	\$2,320.67	PO BOX 100 DEXTER CITY OHIO 45727
B & N COAL CO INC	260021616000	V	\$0.00	\$2,320.67	PO BOX 100 DEXTER CITY OH 45727
B & N COAL CO INC	260021617000	V	\$0.00	\$2,320.67	PO BOX 100 DEXTER CITY OH 45727
B & N COAL CO INC	260021617000	V	\$0.00	\$2,320.67	PO BOX 100 DEXTER CITY OH 45727
B & N COAL INC	130021415000	V	\$12.00	\$2,320.67	100 JEFFERSON ST PO BOX 100 DEXTER CITY OH 4
B & N COAL INC	340021170000	V	\$0.00	\$2,320.67	BOX 100 DEXTER CITY OH 45727
B & N COAL INC	350021129000	V	\$0.00	\$2,320.67	PO BOX 100 DEXTER CITY OH 45727
B&N COAL INC	160050506000	I	\$348.00	\$67,299.43	PO BOX 100 DEXTER CITY OH 45727

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
BACK FORTY FARM LLC	090021186000	V	\$0.00	\$2,320.67	21440 COAL MINE RD SARAHSVILLE OH 43779
BACK FORTY FARM LLC	090021187000	V	\$0.00	\$2,320.67	21440 COAL MINE RD SARAHSVILLE OH 43779
BAKER MELINDA	090021152003	R	\$12.00	\$2,320.67	BOX 12 SARAHSVILLE OH 43779
BARLOW DOUGLAS & CHERYL	160050520001	V	\$12.00	\$2,320.67	38474 WAGNER RD DEXTER CITY OH 45727
BARNES RAMONA	140021063000	V	\$12.00	\$2,320.67	16375 SLATERS RD CALDWELL OH 43724
BATES JOHN & JUDITH	090021176000	R	\$12.00	\$2,320.67	PO BOX 43 SARAHSVILLE OHIO 43779
BEAVER CATHOLIC CHURCH	010050022000	E	\$108.00	\$20,886.03	
BEISER RICHARD ET AL	230021394000	V	\$12.00	\$2,320.67	6298 CHANDLER HILL RD OOLTEWAH TN 37363
BELL JAMES R & CHERYL	070021478002	R	\$12.00	\$2,320.67	47940 OR & W TUNNEL RD CALDWELL OH 43724
BERRY RICHARD E & BRANDI	130021459000	R	\$12.00	\$2,320.67	38131 CR 2 LOW GAP RD DEXTER CITY OHIO 45727
BETTINGER BRADLEY J & BETH	120021172000	A	\$12.00	\$2,320.67	40859 CRUM RIDGE RD CALDWELL OHIO 43724
BIONDO BENEDETTO	060021068001	V	\$12.00	\$2,320.67	1076 BAY RIDGE RD ANNAPOLIS MD 21403
BIONDO BENEDETTO	060021068002	V	\$0.00	\$2,320.67	1076 BAY RIDGE RD ANNAPOLIS MD 21403
BISHOP OF STEUBENVILLE TRUSTEE	130021254001	E	\$12.00	\$2,320.67	RT #4 CALDWELL OHIO 43724
BISHOP WILLIAM J. & KAREN S.	100021191001	R	\$12.00	\$2,320.67	27128 HOOT OWL RIDGE LOWER SALEM OHIO 45745
BOARD OF COUNTY COMMISSIONERS	260021100000	V	\$12.00	\$2,320.67	COURTHOUSE CALDWELL OH
BOND HAROLD T	290023098000	R	\$12.00	\$2,320.67	30 HIGHLAND DR CALDWELL OHIO 43724
BOND JOSHUA & JESSICA M CASSEY	250051124011	R	\$12.00	\$2,320.67	50932 WARGO RD CALDWELL OHIO 43724
BOND ROBERT D & CORA JOANN	250010004000	V	\$0.00	\$2,320.67	50530 ROCHESTER RD CALDWELL OH 43724-9223
BOND ROBERT D & CORA JOANN	250010005000	R	\$12.00	\$2,320.67	50530 ROCHESTER RD CALDWELL OH 43724-9223
BOND ROBERT D & CORA JOANN	250010006000	V	\$0.00	\$2,320.67	350530 ROCHESTER RD CALDWELL OH 43724-922
BOURGEOIS RUTH A	130021361000	V	\$0.00	\$2,320.67	4495 STOW RD STOW OHIO 44224
BRENNAN PATRICIA L & DEBORAH J	130021372003	V	\$0.00	\$2,320.67	4303 HARRISON AVE NW CANTON OH 44709
BRIDGMAN DONALD W SR	080021446000	A	\$12.00	\$2,320.67	45687 CORNSTALK RD CALDWELL OH 43724
BROWN MARCIA V ET AL	090021148000	C	\$252.00	\$48,734.07	BOX 12 SARAHSVILLE OH 43779
BROWN STEVEN	160021035003	A	\$12.00	\$2,320.67	18346 ALFRED BROWN RD DEXTER CITY OH 45727
BRUNER LAND CO INC	060021068003	V	\$12.00	\$2,320.67	PO BOX 98 BYESVILLE OH 43723
BRUNER LAND CO INC	060021068006	V	\$0.00	\$2,320.67	PO BOX 98 BYESVILLE OH 43723
BRUNER LAND CO INC	060021068007	V	\$12.00	\$2,320.67	PO BOX 98 BYESVILLE OH 43723
BRUNER LAND COMPANY INC	010021103002	R	\$12.00	\$2,320.67	PO BOX 98 BYESVILLE OH 43723
BUCHANAN BRADFORD V	010021374000	V	\$0.00	\$2,320.67	2138 SAMSON CIRCLE HUDSON OH 44236

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
BUFFALO HILL PROPERTIES LTD	320021307000	V	\$0.00	\$2,320.67	2814 EDISON ST NW UNIONTOWN OH 44685
CABLE TONY R & JENNIFER R STEPH	260021667000	V	\$0.00	\$2,320.67	15950 DUTCH CONNEL RD CALDWELL OH 43724
CALDWELL EX VILLAGE S D	280051275000	E	\$612.00	\$118,354.17	516 FAIRGROUND ST CALDWELL OH 43724
CALDWELL FIRE CO	290029263000	O	\$84.00	\$16,244.69	PO BOX 24 CALDWELL OH 43724
CALDWELL MOBILE HOME SALES INC	290024018004	C	\$216.00	\$41,772.06	17990 SR 78 CALDWELL OH 43724
CALDWELL MOBILE HOME SALES INC	380021452000	V	\$12.00	\$2,320.67	RT 1 CALDWELL OH 43724
CALDWELL MOBILE HOMES INC	380021453000	C	\$624.00	\$120,674.84	RT #1 CALDWELL OHIO 43724
CARPENTER MARK E & KIMBERLY A	010021309000	R	\$12.00	\$2,320.67	54933 EDGEWATER RD QUAKER CITY OH 43773
CARPENTER RAY	020022128000	R	\$12.00	\$2,320.67	233 2ND CROSS ST QUAKER CITY OH 43773-9566
CARPENTER RAY & MARY	020022125000	V	\$0.00	\$2,320.67	233 2ND CROSS ST QUAKER CITY OHIO 43773-9566
CARTER BRIAN D	090021154000	R	\$12.00	\$2,320.67	49147 ZEP RD W SARAHSVILLE OH 43779
CATES ROBERT E	200021003000	V	\$0.00	\$2,320.67	8975 BOXWOOD CIRCLE BROOKLYN OH 44144
CHANDLER BILL E & CHERYL M	250021645002	R	\$12.00	\$2,320.67	46185 VALLEY RD CALDWELL OH 43724
CHANDLER JEFFREY R	160021415000	V	\$0.00	\$2,320.67	PO BOX 173 DEXTER CITY OH 45727
CHICWAK RUTH A & JOHN G	260021083001	V	\$12.00	\$2,320.67	46722 RESERVOIR RD CALDWELL OH 43724
CHRISTMAN CAROLYN	240021095000	R	\$0.00	\$2,320.67	124 NORTH MAIN ST SUMMERFIELD OHIO 43788
CHUMNEY CYNTHIA	050021164004	V	\$12.00	\$2,320.67	5293 HIGH HILL RD CAMBRIDGE OHIO 43725
CLARK BERTHA N	340021033000	R	\$12.00	\$2,320.67	24208 WOODSFIELD RD SUMMERFIELD OH 43788
CLARK MILDRED MAE	190021125000	R	\$12.00	\$2,320.67	24160 FROSTYVILLE ROAD CALDWELL OH 43724
CLEAR WATER CORPORATION	070021218001	P	\$12.00	\$2,320.67	PO BOX 96 SARAHSVILLE OHIO 43779
CONDO MOBILE	320016122000	V	\$12.00	\$2,320.67	PO BOX 308 SENECAVILLE OHIO 43780
CONDO MOBILE	320051167000	V	\$12.00	\$2,320.67	PO BOX 308 SENECAVILLE OHIO 43780
CONDO MOBILE	320051168000	V	\$12.00	\$2,320.67	PO BOX 308 SENECAVILLE OHIO 43780
CONDO MOBILE	320051169000	V	\$12.00	\$2,320.67	PO BOX 308 SENECAVILLE OHIO 43780
CONDO-MOBILE INC	320051008000	V	\$12.00	\$2,320.67	BOX 308 SENECAVILLE OHIO 43780
CRAFT JEFFREY	100050448002	V	\$12.00	\$2,320.67	35184 PAW PAW RD LOWER SALEM OH 45745
CRESTWOOD LIMITED PARTNERSHIP	280021020000	V	\$204.00	\$39,451.39	41601 DUNLAP DR BELMONT OHIO 43718
CROCK CHRISTOPHER & REGINA M CH	280021170000	V	\$0.00	\$2,320.67	17752 SOUTH ACRES RD N CALDWELL OHIO 4372
CROCK DENNIS LEE & THOMASINA LO	290024006000	C	\$204.00	\$39,451.39	9 KENNEDY DRIVE CALDWELL OHIO 43724
CRUM JOHN CARLOS & EVELYN MARLE	340040096000	A	\$12.00	\$2,320.67	40660 COYLE RD CALDWELL OH 43724
DALTON GARY	100021204001	A	\$12.00	\$2,320.67	38077 SHEEPSKIN RIDGE RD LOWER SALEM OH 4574

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DAMEWOOD PATRICIA J LIVING TRUS	190021137001	A	\$12.00	\$2,320.67	24790 FROSTYVILLE RD LOWER SALEM OHIO 45745
DANFORD PATRICIA M	250010001000	A	\$0.00	\$2,320.67	17040 HALLEY RIDGE RD CALDWELL OH 43724
DANFORD PATRICIA M	250010002000	A	\$0.00	\$2,320.67	17040 HALLEY RIDGE RD CALDWELL OH 43724
DANFORD PATRICIA M	250010003000	A	\$12.00	\$2,320.67	17040 HALLEY RIDGE RD CALDWELL OH 43724
DAVIS FRAC TANK & SUPPLY CO	250051084000	C	\$300.00	\$58,016.75	6630 E LINCOLN WAY WOOSTER OH 44691
DAVIS GERALD B & BETTY	090021164000	V	\$0.00	\$2,320.67	PO BOX 12 SARAHSVILLE OH 43779
DENT WILLIAM DENNIS	130050174002	A	\$0.00	\$2,320.67	2655 HARRISON AVE SW CANTON OH 44706
DENT WILLIAM DENNIS	130050246016	V	\$0.00	\$2,320.67	2655 HARRISON AVE SW CANTON OH 44706-3047
DENT WILLIAM DENNIS	130050246017	A	\$0.00	\$2,320.67	2655 HARRISON AVE SW CANTON OH 44706-3047
DENT WILLIAM DENNIS	130050246018	V	\$0.00	\$2,320.67	2655 HARRISON AVE SW CANTON OH 44721
DENT WILLIAM DENNIS	130050246019	V	\$0.00	\$2,320.67	2655 HARRISON AVE SW CANTON OHIO 44706-3047
DETWEILER JOHN & SARAH	010021087001	A	\$12.00	\$2,320.67	56676 BEAVER VALLEY RD QUAKER CITY OH 43773
DIMMERLING DUANE ED	340040056000	A	\$0.00	\$2,320.67	44269 DIMMERLING LANE CALDWELL OHIO 43724
DIMMERLING JAMES	130050183000	A	\$12.00	\$2,320.67	42853 FULDA ROAD CALDWELL OHIO 43724
DIMMERLING WILLIAM J	340040030000	V	\$0.00	\$2,320.67	44945 CARLISLE RD CALDWELL OHIO 43724
DOTSON THOMAS M & LISA	240021078000	R	\$12.00	\$2,320.67	121 N MAIN ST SEE CORRESPONDENCE SUMMERFIELD
DU PONT ENERGY COAL HOLDINGS IN	230021398000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021400000	A	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021401000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021404000	V	\$12.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021405000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021406000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DU PONT ENERGY COAL HOLDINGS IN	230021408000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DR CANONSBURG PA 15317
DUNGANNON M P CHURCH	160021138000	E	\$60.00	\$11,603.35	DEXTER CITY OHIO
EGNOT DONALD JR & JOYCE J	160021369000	V	\$0.00	\$2,320.67	35775 ATHERTON RIDGE RD MACKSBURG OHIO 45746
ENOCH TOWNSHIP TOWNHOUSE	130050198000	O	\$48.00	\$9,282.68	
FELDNER MARVIN L	230021314001	V	\$0.00	\$2,320.67	23991 BARNES RIDGE RD SARAHSVILLE OHIO 43779
FELDNER PATRICIA L & RODNEY M S	090021161000	R	\$12.00	\$2,320.67	BOX 157 703 JACKSON ST SARAHSVILLE OH 43779
FIRST BAPTIST CHURCH	280021796000	E	\$96.00	\$18,565.36	BOX 513 CALDWELL OHIO 43724
FLOYD MICHAEL W & DENISE M	360021091012	V	\$0.00	\$2,320.67	58310 MEL FRAKES RD SALESVILLE OH 43778
FRANCIS MARTY L & CYNNI L	130050288001	V	\$0.00	\$2,320.67	40745 ASHTON HILL ROAD CALDWELL OHIO 43724

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FRANCIS MARTY L & CYNNI L	130050288003	R	\$12.00	\$2,320.67	40745 ASHTON HILL ROAD CALDWELL, OHIO 43724
FRANCIS MARTY L & CYNNI L	130050289000	V	\$0.00	\$2,320.67	40745 ASHTON HILL ROAD CALDWELL OHIO 43724
FREEMAN BILL & LINDA	050050724000	A	\$0.00	\$2,320.67	51091 WARGO RD CUMBERLAND OHIO 43732
GAYDOS GRANT M	130050246025	V	\$12.00	\$2,320.67	PRESNELL RD CALDWELL OH 43724
GERST EDWARD J & TAMMY J	230051035000	R	\$12.00	\$2,320.67	25942 BARNES RIDGE RD SARAHSVILLE OHIO 43779
GERST EDWARD J & TAMMY J	230051035000	R	\$0.00	\$2,320.67	25942 BARNES RIDGE RD SARAHSVILLE OHIO 43779
GLEASON FRANK A & AMANDA	100021231000	R	\$12.00	\$2,320.67	36130 HARRIETTSVILLE RD LOWER SALEM OHIO 45745
GOODHART MARK & LISA	020012116000	V	\$0.00	\$2,320.67	207 BEAVER ST QUAKER CITY OH 43773
GOODHART MARK A & LISA M	010021474000	V	\$0.00	\$2,320.67	207 BEAVER ST QUAKER CITY OH 43773
GORRELL WILLIAM K & MARIAN S	050050717000	R	\$12.00	\$2,320.67	52587 TOWER RD CUMBERLAND OH 43732
GREATHOUSE BRENT A & LINDA K	330090010001	A	\$12.00	\$2,320.67	734 THIRD ST NW NEW PHILADELPHIA OH 44663
GREEN JACKSON J	230021314000	R	\$12.00	\$2,320.67	115 PARKVIEW AVE CIRCLEVILLE OHIO 43113
GUILER DAVID LEE & TAMMY S	230051034000	R	\$12.00	\$2,320.67	25549 ZEP ROAD EAST SUMMERFIELD OH 43788
HALL KARYE E	090021162000	R	\$12.00	\$2,320.67	701 JACKSON ST SARAHSVILLE OH 43779
HAMILTON O TRENT & STELLA	050050718000	R	\$12.00	\$2,320.67	52247 NICHOLSON ROAD PLEASANT CITY OH 43772
HARPER EUGENE & GARNET	070021478001	V	\$12.00	\$2,320.67	47515 OR & W TUNNEL RD CALDWELL OHIO 43724-
HARRIMAN CHARLES & DAWN	200021009000	A	\$0.00	\$2,320.67	38882 SHEEPSKIN RIDGE RD LOWER SALEM OH 4574
HEDGE HERBERT L & ROSE M	030050999001	A	\$0.00	\$2,320.67	49245 HUNTERS CUT RD CALDWELL OHIO 43724
HEDGE HERBERT L & ROSE M	030050999002	A	\$0.00	\$2,320.67	49245 HUNTERS CUT RD CALDWELL OHIO 43724
HEFFELFINGER FAMILY LIMITED PAR	290029018000	T	\$12.00	\$2,320.67	PO BOX 232 JEROMESVILLE OH 44840
HESSE RUDOLPH H & JUDITH A REVO	100050450001	V	\$0.00	\$2,320.67	229 PEARL PL SE NORTH CANTON OH 44720
HESSE RUDOLPH H & JUDITH A REVO	100050450001	V	\$0.00	\$2,320.67	229 PEARL PL SE NORTH CANTON OH 44720
HESSON JEFFREY D & JETTA L	130021414001	R	\$12.00	\$2,320.67	39357 LOW GAP RD DEXTER CITY OH 45727
HESSON JEFFREY D & JETTA L	130050245001	V	\$0.00	\$2,320.67	39357 LOW GAP RD DEXTER CITY OH 45727
HILL LORI	340040140000	R	\$12.00	\$2,320.67	26545 TABOR RIDGE RD CALDWELL OH 43724
HILL MARK	340040037000	R	\$12.00	\$2,320.67	43735 CR 45 SUMMERFIELD OHIO 43788
HOLLIDA THOMAS & JOAN	360021168000	R	\$12.00	\$2,320.67	55837 WELLS RD SENECAVILLE OHIO 43780-9663
HRINKO JOHN J & JANE I	330050917000	A	\$0.00	\$2,320.67	14124 MCCONNELSVILLE RD CALDWELL OH 43724
HUPP JACK E	280021548000	V	\$0.00	\$2,320.67	39488 PEACH ORCHARD HILL CALDWELL OHIO 4372
HUPP RONALD & SHIRLEY	080021548000	A	\$0.00	\$2,320.67	18962 WOODSFIELD RD CALDWELL OH 43724
INTERNATIONAL CONVERTER INC	280050895000	I	\$756.00	\$146,202.21	17153 INDUSTRIAL HIGHWAY CALDWELL OHIO 4372

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IVEY DAVID A & JACQUELINE N	330021052008	A	\$12.00	\$2,320.67	13281 SR 78 CALDWELL OH 43724
J J DETWEILER ENTERPRISES	160021130027	V	\$12.00	\$2,320.67	3748 BILTZ RD KENT OH 44240
J J DETWEILER INC	360021091016	V	\$12.00	\$2,320.67	2814 EDISON ST NW UNIONTOWN OH 44685
JAYCOX DANIEL	200021009002	V	\$12.00	\$2,320.67	6812 WEST SCHMIDT ST GLENDALE ARIZONA 85308
JAYCOX DANIEL R	200021009001	V	\$12.00	\$2,320.67	6812 WEST SCHMIDT ST GLENDALE ARIZONA 85308
JEFFERSON TWP TRUSTEES	190012041000	V	\$12.00	\$2,320.67	38295 PUMPKIN VINE RIDGE DEXTER CITY OH 4572
JOHANNING TAMARA	100021475000	R	\$12.00	\$2,320.67	36589 ELM ST LOWER SALEM OHIO 45745
KASTEN ROBERT & SANDRA	130050246020	R	\$12.00	\$2,320.67	45116 OR & W TUNNEL RD CALDWELL OH 43724
KEATON JOHN R & ANITA	060021068000	V	\$12.00	\$2,320.67	20250 NEW GOTTENGEN RD SALESVILLE OH 43778
KEATON JOHN R & ANITA	060021068008	V	\$0.00	\$2,320.67	20250 NEW GOTTENGEN RD SALESVILLE OH 43778
KERNS JASON A	050050796000	R	\$12.00	\$2,320.67	53505 OLD INFIRMARY RD PLEASANT CITY OH 43772
KEYSER MITCHELL	330021209000	A	\$12.00	\$2,320.67	42415 RICH VALLEY RD CALDWELL OH 43724
KHUNE NOAH W JR ET AL	050021134000	V	\$0.00	\$2,320.67	51135 ROCHESTER ROAD PLEASANT CITY OH 43772-96
KILPATRICK RICKEY A & TENIA D	090021166000	R	\$12.00	\$2,320.67	201 MILL ST CALDWELL OHIO 43724
KING CHRISTINE E	070050890000	R	\$12.00	\$2,320.67	18227 KIRKBRIDE HILL RD PLEASANT CITY OH 43772
KNIGHT KENNETH L	050050742000	C	\$48.00	\$9,282.68	PO BOX 215 CALDWELL OHIO 43724
LAFEVER LENORA R	010021391000	A	\$12.00	\$2,320.67	56950 WHISKY RUN RD QUAKER CITY OHIO 43773
LANNUM GEORGE A III	100050448001	V	\$12.00	\$2,320.67	39183 WOODLAND TRAIL AVON OH 44011
LARSON DAVID L & DOROTHY L	060021069000	A	\$12.00	\$2,320.67	4362 GLENN HWY CAMBRIDGE OH 43725
LEASURE J MELISSA ET AL	090021151002	V	\$12.00	\$2,320.67	PO BOX 12 SARAHSVILLE OH 43779
LICHTY NED SUSAN & JOSHUA	310021372001	A	\$12.00	\$2,320.67	7128 GREENWICH RD SEVILLE OHIO 44273
LINDEMAN DONALD ET AL	100021265004	R	\$12.00	\$2,320.67	3412 GREENWICH RD NORTON OH 44203
LISAK JOHN S II	030050963000	R	\$12.00	\$2,320.67	12583 BROOKTON HEIGHTS CALDWELL OH 43724
LISZEWSKI THOMAS J & FREDERICK	200021009004	V	\$0.00	\$2,320.67	1288 ROCKPORT DR MEDINA OH 44256
LISZEWSKI THOMAS J & FREDERICK	200021015000	A	\$12.00	\$2,320.67	1288 ROCKPORT DR MEDINA OH 44256
LORI LTD	280021094000	V	\$276.00	\$53,375.41	PO BOX 54470 LEXINGTON KY 40555
M W C D	230021104000	P	\$12.00	\$2,320.67	PO BOX 349 NEW PHILADELPHIA OH 44663
MACKIE JASON E	090021140000	R	\$12.00	\$2,320.67	406 CROSS ST PO BOX 54 SARAHSVILLE OH 43779
MAGNUM REALTY LLC	280050893000	I	\$780.00	\$150,843.55	801 MASONIC PARK RD MARIETTA OH 45750
MAHLE ENGINE COMPONENTS USA INC	280021135000	I	\$1,476.00	\$285,442.41	MCCONNELLSVILLE FACILITY PO BOX 748 MORRISTOWN
MALLETT SHERRY L	250051197000	R	\$12.00	\$2,320.67	46746 RESERVOIR RD CALDWELL OH 43724

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MARION TWP TRUSTEES	230021096000	P	\$12.00	\$2,320.67	
MATTHEWS GENE W & EDNA F	250050951000	R	\$12.00	\$2,320.67	PO BOX 86 CALDWELL OH 43724
MCSELFRESH ROGER & CHERY	250050949000	R	\$12.00	\$2,320.67	50288 WARGO RD CALDWELL OH 43724
MCVICKER JAMES M & JANIS A	010050106000	A	\$0.00	\$2,320.67	26526 ZEP RD E SUMMERFIELD OH 43788
MERCHANT HARRY & ELOUISE	360021096000	V	\$12.00	\$2,320.67	18500 SPARROW RD SENECAVILLE OH 43780
MEYERS ERNIE L	190050081009	V	\$12.00	\$2,320.67	1422 MARYGUARD RD AKRON OH 44312
MIDWEST LAND HOLDING INC	130050246014	A	\$12.00	\$2,320.67	10001 KENT AVE HARTVILLE OHIO 44632
MIDWEST LAND HOLDING INC	130050246015	A	\$12.00	\$2,320.67	10001 KENT AVE HARTVILLE OH 44632
MILHONE WAYNE L	190050081008	V	\$12.00	\$2,320.67	2494 HILL STOCK RD AKRON OH 44312
MILLER MARQUIS & ELIZABETH	330050963000	V	\$0.00	\$2,320.67	14832 MCCONNELLSVILLE RD CALDWELL OHIO 4372
MILLER ROY L & DEBRA J	070021375000	R	\$12.00	\$2,320.67	19642 WOLF RUN RD SARAHSVILLE OH 43779
MILLER STEVEN E	100050454000	A	\$12.00	\$2,320.67	39913 CR 48 LOWER SALEM OH 45745
MILLER TERRY R & CHRISTINE A	330090013015	V	\$12.00	\$2,320.67	4109 YORKSHIRE AVE PARMA OH 44134
MITCHELL JOSEPH J ET AL	210021253000	V	\$12.00	\$2,320.67	501 RADER DR VANDALIA OH 45377
MOORE CATHERINE A	340040128000	V	\$12.00	\$2,320.67	19299 SALT RUN RD CALDWELL OHIO 43724
MOORE JOHN O	190050081002	V	\$12.00	\$2,320.67	17080 BACK MASSILLON RD NORTH LAWRENCE OH 4466
MORRIS HERBERT A	310021271005	V	\$0.00	\$2,320.67	22426 ROY CROY RD SENECAVILLE OH 43780
MORRIS LLOYD E	250018041000	R	\$12.00	\$2,320.67	PO BOX 118 AVA OH 43711
MORRIS LLOYD E	250018042000	R	\$12.00	\$2,320.67	PO BOX 118 AVA OHIO 43711
MORRIS W DONALD	330090013021	A	\$12.00	\$2,320.67	401 WARREN ST MARIETTA OH 45750
MURREY WARD JR & SHIRLEY	260021039001	A	\$12.00	\$2,320.67	1002 MAIN ST CALDWELL OH 43724
NAU RENTAL LLC	180011043000	R	\$12.00	\$2,320.67	43907 HOHMAN RD CALDWELL OHIO 43724
NAU RENTALS LLC	180011044000	V	\$0.00	\$2,320.67	43907 HOHMAN RD CALDWELL OHIO 43724
NAU WILLIAM D	050021488000	A	\$0.00	\$2,320.67	53955 NICHOLSON RD PLEASANT CITY OH 43772
NEWELL JAMES M	010050044000	A	\$12.00	\$2,320.67	55137 BENTON RD QUAKER CITY OHIO 43773
NEWELL JAMES MARK	010050045000	V	\$12.00	\$2,320.67	55137 BENTON ROAD QUAKER CITY OHIO 43773
NEWTON ROBERT D & MARY L	160021253000	A	\$0.00	\$2,320.67	36456 SIMONDS RD DEXTER CITY OH 45727
NORMAN RONALD J & VICKY L	050021383000	A	\$12.00	\$2,320.67	14454 TUNNEL HILL RD CUMBERLAND OHIO 43732
NORMAN RONALD J & VICKY L	050021383000	A	\$0.00	\$2,320.67	14454 TUNNEL HILL RD CUMBERLAND OHIO 43732
OAKES WAYNE A & MARY D	270022306000	R	\$12.00	\$2,320.67	BOX 233 BELLE VALLEY OH 43717
OHIO POWER COMPANY	230091005000	U	\$12.00	\$2,320.67	1 RIVERSIDE PLAZA PO BOX 16428 COLUMBUS OH

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OLEE JAMES S	340050148000	V	\$0.00	\$2,320.67	606 HATCH RD WADSWORTH OHIO 44281
OLIVE VIEW INC.	290029244003	C	\$60.00	\$11,603.35	16 OLIVE ST. CALDWELL, OHIO 43724
OLIVER JOE A	090021159000	R	\$12.00	\$2,320.67	900 GREENHOUSE LANE SARAHSVILLE OH 43779
ORANGE COAL CO	100021295000	V	\$12.00	\$2,320.67	RT 1 DEXTER CITY OHIO
OSTROSKI ROBERT F	130050193000	A	\$12.00	\$2,320.67	42713 OTTER SLIDE RD CALDWELL OH 43724
PARTLOW GARY	360021209000	V	\$0.00	\$2,320.67	24953 LASHLEY RD QUAKER CITY OHIO 43773
PATRICK CHRISTOPHER T & JANICE	050021391000	R	\$12.00	\$2,320.67	52607 MARIETTA ROAD CUMBERLAND OH 43732
PEER SANDRA A CLEARY	050050866002	A	\$0.00	\$2,320.67	18266 PIPA RD PLEASANT CITY OH 43772
PETERS BRIAN G	330021052009	V	\$12.00	\$2,320.67	44024 FOREST GROVES RD CALDWELL OH 43724
RALPH BENJAMIN E & ASHLYN DAWN	260050108000	V	\$12.00	\$2,320.67	45822 RALPH RD CALDWELL OH 43724
RALSTON CYTHIA E	070050910000	R	\$12.00	\$2,320.67	19460 WOLF RUN RD CALDWELL OH 43724
RATAICZAK ANDY	010021410000	V	\$12.00	\$2,320.67	57522 WHISKEY RUN RD QUAKER CITY OHIO 43773
RAYNER BRYAN	250050952000	R	\$12.00	\$2,320.67	BOX 41 AVA OH 43711-0041
REED RONALD R	090021175000	R	\$12.00	\$2,320.67	BOX 152 SARAHSVILLE OHIO 43779
RESERVE COAL PROPERTIES CO	230021257000	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021257001	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021395000	A	\$12.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021395001	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021395002	A	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021395003	V	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
RESERVE COAL PROPERTIES CO	230021395004	A	\$0.00	\$2,320.67	1000 CONSO ENERGY DRIVE CANONSBURG PA 15317
ROCHUS ELIZABETH J	060021068004	V	\$12.00	\$2,320.67	50956 OLD INFIRMARY RD SARAHSVILLE OH 43779-9641
ROE MYRON	010050108000	A	\$12.00	\$2,320.67	53702 BATESVILLE ROAD QUAKER CITY OH 43773
ROHRBAUGH SCOTT & DIANA	130050292011	A	\$12.00	\$2,320.67	5308 FIELD POINTE DR SPRING GROVE PA 17362
ROZSA BETTE JO	310051157000	V	\$0.00	\$2,320.67	24731 LAKELAND ADDN SENECVILLE OH 43773
RUBEL GARY A & NANCY S	360051070001	V	\$0.00	\$2,320.67	37779 SR 78 WOODSFIELD OH 43793
RUBEL GARY A & NANCY S	360051070002	V	\$12.00	\$2,320.67	37779 SR 78 WOODSFIELD OH 43793
RUBEL GARY A & NANCY S	360051070003	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43754
RUBEL GARY A & NANCY S	360051070004	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43756
RUBEL GARY A & NANCY S	360051070005	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43754
RUBEL GARY A & NANCY S	360051070006	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43756

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RUBEL GARY A & NANCY S	360051070007	V	\$0.00	\$2,320.67	37779 SR 78 WOODSFIELD OH 43793
RUBEL GARY A & NANCY S	360051070008	V	\$0.00	\$2,320.67	37779 SR 78 WOODSFIELD OH 43793
RUBEL GARY A & NANCY S	360051070009	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43756
RUBEL GARY A & NANCY S	360051070010	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43754
RUBEL GARY A & NANCY S	360051070011	V	\$0.00	\$2,320.67	35479 SR 78 LEWISVILLE OH 43754
RUCKER JAMES D & JENNIFER L	290029091000	R	\$12.00	\$2,320.67	100 JEFFERSON DR CALDWELL OHIO 43724
SAYRE ROBERT L & CAROLYN E	330050928000	V	\$12.00	\$2,320.67	14971 SPRING COURT CALDWELL OHIO 43724
SAYRE ROBERT L JR & CAROLYN E	330050929000	V	\$0.00	\$2,320.67	14971 SPRING COURT CALDWELL OHIO 43724
SAYRE ROBERT L JR & CAROLYN E	330050930000	R	\$12.00	\$2,320.67	14971 SPRING COURT CALDWELL OHIO 43724
SCHAFFER RUBEN	260050077000	V	\$12.00	\$2,320.67	ROUTE 1 44125 RIPPLE RUN CALDWELL OH 437
SCHAFFER RUBEN	290021092000	C	\$120.00	\$23,206.70	ROUTE 1 44125 RIPPLE RUN CALDWELL OHIO 437
SCHERING BRENT D & SUSAN K ACKE	250050956000	R	\$12.00	\$2,320.67	13063 TR 93 CALDWELL OH 43724
SCHOCKLING MATTHEW J	050050826001	R	\$12.00	\$2,320.67	51976 OLD INFIRMARY RD PLEASANT CITY OH 43773
SCHOCKLING THOMAS A	080021550001	A	\$12.00	\$2,320.67	18991 WOODSFIELD RD CALDWELL OHIO 43724
SCHOTT CONNIE LIVING TRUST CONN	130050218000	A	\$0.00	\$2,320.67	44300 WATER TOWER RD CALDWELL OHIO 43724
SCHOTT CONNIE TRUST CONNIE & RI	130021011000	A	\$12.00	\$2,320.67	44300 WATER TOWER RD CALDWELL OHIO 43724
SCHOTT MABEL A	210021230000	A	\$12.00	\$2,320.67	24303 FROSTYVILLE RD CALDWELL OH 43724
SCHOTT SAMUEL J & LEWIS J	190021115000	A	\$12.00	\$2,320.67	41265 RADO RIDGE RD CALDWELL OH 43724
SCHULTZ LARRY M	010021374003	V	\$0.00	\$2,320.67	1556 ALABAMA AVE NW NORTH LAWRENCE OH 44666
SCHUMUCKER IVAN A & ADA R	160021182001	A	\$12.00	\$2,320.67	15495 PATCH RD MIDDLEFIELD OH 44062
SECRET JAMES G	250021574000	A	\$0.00	\$2,320.67	13496 LINCOLN HWY CALDWELL OH 43724
SEEVERS DAVID M	250051027000	V	\$0.00	\$2,320.67	14328 HALLEY RIDGE RD CALDWELL OHIO 43724
SENECA TOWNSHIP TRUSTEES TOWNHO	310012048000	O	\$12.00	\$2,320.67	SARAHSVILLE OHIO
SERDY SHIRLEY	260021102000	C	\$84.00	\$16,244.69	46041 MARIETTA RD CALDWELL OHIO 43724
SHORT MARSHALL B & JANET M	100021440000	A	\$12.00	\$2,320.67	34760 LONGRUN RD LOWER SALEM OHIO 45745-9707
SHUSTER DAVID M	330021052004	R	\$12.00	\$2,320.67	13333 MCCONNELSVILLE RD CALDWELL OH 43724
SIDDLE CHARLES & ANDREA	130050246013	R	\$12.00	\$2,320.67	20060 SALT RUN RD CALDWELL OH 43724
SIDDLE CHARLES & ANDREA	130050246033	V	\$0.00	\$2,320.67	20060 SALT RUN RD CALDWELL OH 43724
SIDDLE JOHN W & MONICA M SELOCK	050050714000	R	\$12.00	\$2,320.67	52537 NICHOLSON RD PLEASANT CITY OH 43772
SIDDLE JOHN W & MONICA M SELOCK	050050715001	R	\$0.00	\$2,320.67	52537 NICHOLSON RD PLEASANT CITY OH 43772
SINGER JACQUELINE ESTATE PLANNI	280050898000	C	\$36.00	\$6,962.01	74 LINCOLN DR CALDWELL OH 43724

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SKINNER WILLIAM B & MARGARET J	160050461000	V	\$12.00	\$2,320.67	PO BOX 647 JACKSON OH 45640
SMITH LARRY E	330021224002	A	\$0.00	\$2,320.67	2056 A NORTH AVE CAMBRIDGE OH 43725
SMITH LARRY E	330021225001	A	\$12.00	\$2,320.67	2056 A NORTH AVE CAMBRIDGE OH 43725
SMITH LELAND E & CONNIE F	330021221000	A	\$12.00	\$2,320.67	14181 CR 2127 N HENDERSON TX 75652
SMITH PAUL E	330021224001	A	\$12.00	\$2,320.67	41368 RICH VALLEY RD CALDWELL OH 43724
SMITH STEVEN L & MELANIE R	330050926000	R	\$0.00	\$2,320.67	14895 MCCONNELSVILLE RD CALDWELL OH 43724
SOBEL EDWARD PAUL	010021145000	A	\$12.00	\$2,320.67	2982 SR 44 ROOTSTOWN OHIO 44272
SPIRES JASON L & KATHRYN M	230051103000	V	\$0.00	\$2,320.67	25918 BARNER RIDGE RD SARAHSVILLE OH 43779
ST CLAIR BRAD M & VALERIE R	060021068005	V	\$12.00	\$2,320.67	416 POPULAR ST CALDWELL OH 43724
STATE CONVENTION OF BAPTIST	370029088000	E	\$684.00	\$132,278.19	9000 ANTARES AVE COLUMBUS OHIO 43240-2011
STEED GREG & LIZ	070021122000	V	\$12.00	\$2,320.67	48833 SENECA LAKE RD SARAHSVILLE OH 43779
STOLL EDWARD A & BONNIE L	100021144000	A	\$0.00	\$2,320.67	15040 FOX LAKE RD MARSHALLVILLE OH 44645
SUNSET ACRES INC	290029244005	C	\$132.00	\$25,527.37	17990 WOODSFIELD RD CALDWELL OHIO 43724
TB ASSET COMPANY LLC	280050891000	R	\$12.00	\$2,320.67	43890 VERNON HUGHES RD CALDWELL OH 43724
TEWANGER SAMUEL C & DEBORAH K	100050481000	R	\$12.00	\$2,320.67	34851 FLEEMAN RUN RD LOWER SALEM OH 45745
TEXAS EASTERN TRANSMISSION CORP	230090021000	C	\$456.00	\$88,185.46	PROPERTY TAX DEPT PO BOX 1642 HOUSTON TX
THOMPSON BRIAN A	070021532001	R	\$12.00	\$2,320.67	46810 ORW RAILROAD RD CALDWELL OHIO 43724
THOMPSON JEFFREY ALLEN ET AL	340021315000	V	\$12.00	\$2,320.67	785 SANDHILL RD MARIETTA OHIO 45750
TILTON IRVIN E & ROY H TILTON	170021360000	V	\$12.00	\$2,320.67	60 GREENLAWN LANE LOWELL OH 45744
TOMCHO LARRY GEORGE	250021459000	A	\$0.00	\$2,320.67	50000 JOHN TOMCHO RD CUMBERLAND OH 43732
TQQDLES LLC	250021282000	R	\$12.00	\$2,320.67	CHARLES & MELISSA CLARK 15849 HALLEYS RIDGE RD
TRUSTEES OF DUNGANNON UNITED ME	160021136001	E	\$36.00	\$6,962.01	PO BOX 465 BEVERLY OHIO 45715
TRUSTEES OF EAST UNION CEM	340021013000	P	\$12.00	\$2,320.67	
TURNER JOHN A & KAY E	010021337002	V	\$0.00	\$2,320.67	3177 SCENIC WAY GROVE CITY OH 43124
UNIVERSAL ENERGY CENTER INC	290024025000	V	\$12.00	\$2,320.67	19425 HARL WEILLER RD CALDWELL OH 43724
UTILITY PIPELINE LTD	280021151000	C	\$48.00	\$9,282.68	5901 MAYFAIR RD NW NORTH CANTON OH 44720
UTILITY PIPELINE LTD	280021152000	V	\$12.00	\$2,320.67	5901 MAYFAIR RD NW NORTH CANTON OH 44720
VAN SCYOC MARTIN & CYNTHIA	070021358001	V	\$0.00	\$2,320.67	47640 SENECA LAKE RD SARAHSVILLE OHIO 43779
VERIZON NORTH INC	260090018000	U	\$336.00	\$64,978.76	PO BOX 152206 IRVING TX 72015
VILLAGE OF CALDWELL	250050912000	V	\$0.00	\$2,320.67	CALDWELL OH
VILLAGE OF CALDWELL	260021083000	O	\$12.00	\$2,320.67	CALDWELL OH

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VILLAGE OF CALDWELL	260021084000	V	\$0.00	\$2,320.67	CALDWELL OH
VILLAGE OF CALDWELL	260021085000	V	\$0.00	\$2,320.67	CALDWELL OH
VILLAGE OF CALDWELL	260021086000	V	\$12.00	\$2,320.67	CALDWELL OH
VILLAGE OF CALDWELL	260021087000	V	\$0.00	\$2,320.67	CALDWELL OH
VINCENT FRANK & PATTY	050021134001	R	\$12.00	\$2,320.67	51215 ROCHESTER RD PLEASANT CITY OHIO 43772
WARNER DONALD	340021218001	V	\$0.00	\$2,320.67	42999 DON WARNER ROAD CALDWELL OH 43724
WARNER DONALD P	340021218000	A	\$12.00	\$2,320.67	42999 DON WARNER ROAD CALDWELL OHIO 43724
WARNER DONALD P	340021218000	A	\$0.00	\$2,320.67	42999 DON WARNER ROAD CALDWELL OHIO 43724
WARNER MELODY	240021189000	V	\$0.00	\$2,320.67	BOX 73 219 SOUTH MAIN ST SUMMERFIELD OH 4378
WARNER STEPHEN G	100021206004	V	\$12.00	\$2,320.67	328 SEQUOIA DRIVE BYESVILLE OHIO 43723
WATSON CHARLES	070050897000	R	\$12.00	\$2,320.67	47001 DAWSON RIDGE RD SARAHSVILLE OHIO 43779
WATSON MADELINE S	130050246009	V	\$12.00	\$2,320.67	107 LAKEVIEW DR CALDWELL OH 43724
WEDDLE MARIELLE L	330021001000	A	\$12.00	\$2,320.67	15477 MCCONNELSVILLE RD CALDWELL OH 43724
WEDDLE MARIELLE L	330050909000	A	\$0.00	\$2,320.67	15477 MCCONNESLVILLE RD CALDWELL OHIO 43724
WEST TRENTON R & PEGGY L	090021185000	V	\$12.00	\$2,320.67	PO BOX 2 SARAHSVILLE OH 43779
WHEELER PAUL W & IRMA K FAMILY	250010019000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OHIO 43772
WHEELER PAUL W & IRMA K FAMILY	250010020000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010028000	V	\$12.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010029000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010030000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010031000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010032000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010033000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010034000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010035000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHEELER PAUL W & IRMA K FAMILY	250010036000	V	\$0.00	\$2,320.67	51287 ZEP RD W PLEASANT CITY OH 43772
WHIGVILLE LLC	230051043000	R	\$12.00	\$2,320.67	4489 LINCOLN WAY EAST WOOSTER OHIO 44691
WILLEY CLARA G	330050932000	A	\$0.00	\$2,320.67	15481 POLING RD CALDWELL OHIO 43724
WILLEY DAVID D	330050912000	R	\$12.00	\$2,320.67	44051 BOYD ROAD CALDWELL OHIO 43724
WILLIAMS GARY S & MARY M	130021335000	R	\$12.00	\$2,320.67	42100 WILLIAMS LANE CALDWELL OH 43724
WINEGARDNER RICKY B	340021177000	R	\$12.00	\$2,320.67	44901 ROAD FORK ROAD CALDWELL OH 43724

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WINTERHOFF ROBERT NEAL ET AL	250010018000	V	\$12.00	\$2,320.67	4646 OHIO RIVER RD HUNTINGTON W VA 25702
WINTERHOFF ROBERT NEAL ET AL	250010021000	V	\$0.00	\$2,320.67	4646 OHIO RIVER RD HUNTINGTON W VA 25702
WINTERHOFF ROBERT NEAL ET AL	250010022000	V	\$0.00	\$2,320.67	4646 OHIO RIVER RD HUNTINGTON W VA 25702
WINTERHOFF ROBERT NEAL ET AL	250010023000	V	\$0.00	\$2,320.67	4646 OHIO RIVER RD HUNTINGTON W VA 25702
WINTERHOFF ROBERT NEAL ET AL	250010024000	V	\$12.00	\$2,320.67	4646 OHIO RIVER RD HUNTINGTON W VA 25702
WOODARD AVON JR & BRENDA	050050715000	R	\$12.00	\$2,320.67	52549 NICHOLSON ROAD PLEASANT CITY OH 43772-96
WOODARD AVON LEE & BRENDA SUE	050050714001	R	\$12.00	\$2,320.67	52549 NICHOLSON ROAD PLEASANT CITY OH 43772
WYSCARVER RICHARD & SHERYL	010021309001	R	\$0.00	\$2,320.67	54793 EDGEWATER RD QUAKER CITY OH 43773
YOSS GARY D & CINDY L	130050246028	V	\$0.00	\$2,320.67	16911 BRONZE HEIGHTS RD CALDWELL OH 43724
YOSS GARY D & CINDY L	130050246029	V	\$12.00	\$2,320.67	16911 BRONZE HEIGHTS RD CALDWELL OH 43724
YUNK JEFFREY A & CYNTHIA FOGLE	290029280037	V	\$12.00	\$2,320.67	14 KENNEDY DRIVE CALDWELL OH 43724
ZAKER WILLIAM P	130021482002	A	\$12.00	\$2,320.67	8230 OVERLOOK RD BROADVIEW HEIGHTS OH 44147
ZIMMERMAN TAMMY KAY	310051120002	V	\$0.00	\$2,320.67	52326 MUD RUN RD SARAHSVILLE OH 43779
ZWICK RITA DAVID J & LAURA ZWIC	340021405000	A	\$12.00	\$2,320.67	1716 BYWOOD ST SE CANTON OH 44707