

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.

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

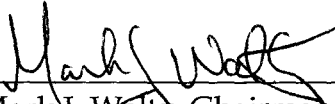
The designations given on the Subsequent Appraisal Record have the following significance:

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.

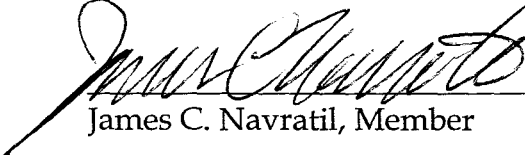
AMOUNTS FIXED FOR BENEFITS

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	\$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>
BLOUNT THERESA A	0211706808000	R	\$12.00	\$2,320.67	511 HARLAN RD MANSFIELD OH 44903
BURSON JOHN	0491205413000	V	\$12.00	\$2,320.67	5205 WELLMAN RD PARMA MI 49269
BURSON JOHN P	0491205414000	V	\$0.00	\$2,320.67	5205 WELLMAN RD PARMA MI 49269
BURSON JOHN P	0491205416000	V	\$0.00	\$2,320.67	5205 WELLMAN RD PARMA MI 49269
BURSON JOHN P	0491205417000	R	\$12.00	\$2,320.67	5205 WELLMAN RD PARMA MI 49269
BURSON JOHN P	0491205418000	V	\$0.00	\$2,320.67	5205 WELLMAN RD PARMA MI 49269
CALDWELL JAMES A	0211705303000	R	\$12.00	\$2,320.67	3310 PETERSON RD R D 4 MANSFIELD OH 44903
DUNN JOHN R	0491205102000	V	\$0.00	\$2,320.67	5160 N BUNKERHILL RD BUTLER OH 44822
DUNN JOHN R	0491205103000	V	\$12.00	\$2,320.67	5160 N BUNKERHILL RD BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$12.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$12.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$12.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$0.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$0.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$0.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
FRY LEROY DEAN	0491205114000	R	\$0.00	\$2,320.67	5160 BUNKERHILL NORTH RD LOT 111 BUTLER OH 44822
HAYDEN ANITA	0211702502000	R	\$12.00	\$2,320.67	1810 BOWEN ROUTE 11 RD MANSFIELD OH 44903
HUFF CHERYL L ETC	0211703908002	R	\$12.00	\$2,320.67	1294 HARLAN RD LUCAS OH 44843
MIDDLETON JUNE C	0181416401000	C	\$36.00	\$6,962.01	4613 BYERS RD PERRYVILLE OH 44864
MOHICAN SCHOOL IN THE OUT OF	0491202808000	E	\$12.00	\$2,320.67	125 REDWOOD RD MANSFIELD OH 44907
MOHICAN SCHOOL IN THE OUT OF	0491202812000	E	\$96.00	\$18,565.36	125 REDWOOD RD MANSFIELD OH 44907
NORTHRUP ELBERT W II	0211717308000	V	\$12.00	\$2,320.67	RT 4 PETERSON RD MANSFIELD OH 44903
OHIO EDISON CO	0181490008000	U	\$132.00	\$25,527.37	TAX DEPT 76 S MAIN ST AKRON OHIO
OTEY RAYMOND C	0512017501000	R	\$12.00	\$2,320.67	R D 2 EBY RD SHILOH OH 44878
OUSLEY TERRY	0512017410000	A	\$12.00	\$2,320.67	RD 11 2191 BOWEN RD MANSFIELD OHIO
STORTZ THOMAS L	0491205410000	R	\$12.00	\$2,320.67	5160 BUNKER HILL N RD BUTLER OH 44822
STORTZ THOMAS L	0491205411000	V	\$0.00	\$2,320.67	5160 BUNKER HILL N RD BUTLER OH 44822
STORTZ THOMAS L	0491205412000	V	\$0.00	\$2,320.67	5160 BUNKER HILL N RD BUTLER OH 44822
ZARA JAMES A	0211705901007	V	\$0.00	\$2,320.67	235 W COOK RD MANSFIELD OH 44907