

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, Chairman

1-19-2011
Date


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>
1475 PLACE LIMITED	2810597	V	\$480.00	\$92,826.80	195 S MAIN ST #200 44308
1475 PLACE LTD	2813647	C	\$1,368.00	\$264,556.38	195 S MAIN ST STE 200 44308
3602 ARLINGTON ROAD LLC	2811486	C	\$156.00	\$30,168.71	3777 BOETTLER OAKS DRIVE 44685
A & M GREEN PROPERTIES LLC	2800891	V	\$348.00	\$67,299.43	1525 CORPORATE WOODS PKWY 44685
A&M GREEN PROPERTIES LLC	2812375	C	\$540.00	\$104,430.15	1525 CORPORATE WOODS PKWY 44685
A&M GREEN PROPERTIES LLC	2814890	C	\$780.00	\$150,843.55	1525 CORPORATE WOODS PKWY 44685
AKRON BARBERTON CLUSTER RAILWAY CO	0113336	C	\$24.00	\$4,641.34	ATTN CLARENCE W JAEGER 100 E FIRST ST 44613
AKRON BARBERTON CLUSTER RAILWAY CO	1908088	C	\$48.00	\$9,282.68	ATTN CLARENCE W JAEGER 100 E FIRST ST 44613
AKRON CANTON REGIONAL AIRPORT AUTHORI	2809144	O	\$42,648.00	\$8,247,661.18	5400 LAUBY RD #9 44720
AKRON CANTON REGIONAL AIRPORT AUTHORI	2815354	V	\$12.00	\$2,320.67	5400 LAUBY RD #9 44720
ALBRECHT INC	1909614	V	\$2,352.00	\$454,851.32	P O BOX 1714 44309
AMERICAN FREIGHTWAYS INC	2200293	C	\$732.00	\$141,560.87	3336 E 32ND ST STE 217 74135
AMHA	0100057	C	\$1,680.00	\$324,893.80	100 W CEDAR ST 44307
AMHA	0100066	C	\$12.00	\$2,320.67	100 W CEDAR ST 44307
ANNA DEAN RETAIL AND OFFICE LLC	0116242	C	\$36.00	\$6,962.01	2335 SECOND ST STE A 44221
APOSTOLIC FAITH ASSEMBLY INC	1900150	E	\$468.00	\$90,506.13	1717 W TURKEYFOOT LAKE RD 44203
APOSTOLIC FAITH ASSEMBLY INC	1906967	E	\$264.00	\$51,054.74	1717 W TURKEYFOOT LAKE RD 44203
ARLINGTON RIDGE MARKETPLACE LLC	2815458	C	\$1,428.00	\$276,159.73	3951 CONVENIENCE CIRCLE NW SUITE 301 44718
AUSTIN CENTER CONDOMINIUM ASSOCIATION	0116545	C	\$636.00	\$122,995.51	CAVITCH, FAMILO, DURKIN & FRUTKIN 14TH FLOOR, EAS
BABCOCK & WILCOX POWER GENERATION GR	0115955	I	\$2,100.00	\$406,117.25	20 SOUTH VAN BUREN AVE PO BOX 351 44203
BAIERA JOSEPH D	2701652	A	\$12.00	\$2,320.67	2714 HICKORY ST 44216
BANK ONE NATIONAL ASSOCIATION	0103465	C	\$108.00	\$20,886.03	P O BOX 810490 75381 0490
BARBER KNOLLS DEVELOPMENT CORP	0100525	C	\$36.00	\$6,962.01	911 MAIN ST STE 1500 64105 5344
BARBER KNOLLS DEVELOPMENT CORP	0100532	C	\$36.00	\$6,962.01	911 MAIN ST STE 1500 64105 5344
BARBERTON BOARD OF EDUCATION	0101152	E	\$360.00	\$69,620.10	479 NORTON AVE 44203
BARBERTON COMMUNITY DEVELOPMENT COR	0115463	I	\$48.00	\$9,282.68	ATTN: LARRY LALLO 542 WEST TUSCARAWAS AVE 4420
BARBERTON HISTORICAL SOCIETY	0113882	V	\$12.00	\$2,320.67	2335 SECOND ST 44221
BATH TECHNOLOGY ASSOCIATES LTD	2815543	C	\$384.00	\$74,261.44	1525 CORPORATE WOODS PKWY 44685
BD OF EDUCATION OF COVENTRY LOCAL SCH	1909583	E	\$168.00	\$32,489.38	3257 CORMANY RD 44319
BD OF EDUCATION OF COVENTRY LOCAL SCH	1909584	E	\$972.00	\$187,974.27	3257 CORMANY RD 44319
BECAJ JOSEPH L AND MARY J	0100736	R	\$12.00	\$2,320.67	632 E ROBINSON AVE 44203
BECAJ JOSEPH L AND MARY J	0100737	V	\$0.00	\$2,320.67	632 E ROBINSON AVE 44203

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
BECAJ MARY	0106235	R	\$12.00	\$2,320.67	154 E ROBINSON AVE 44203
BECAJ STEPHEN K	0102024	R	\$12.00	\$2,320.67	616 E ROBINSON AVE 44203
BECAJ STEPHEN K	0102025	V	\$0.00	\$2,320.67	616 E ROBINSON AVE 44203
BEIERA JOSEPH D	2701665	A	\$12.00	\$2,320.67	2907 HICKORY ST 44216
BIANCONI MARY	0100945	R	\$12.00	\$2,320.67	710 E ROBINSON AVE 44203
BICKETT DONNA JEAN	0104147	R	\$12.00	\$2,320.67	164 E ROBINSON AVE 44203
BIGELOW DOUGLAS L	2806657	V	\$192.00	\$37,130.72	894 ROBINWOOD HILL DR 44333
BIGELOW DOUGLAS L	2807514	V	\$108.00	\$20,886.03	894 ROBINWOOD HILLS DR 44333
BIRD BUILDING LLC	0100977	C	\$192.00	\$37,130.72	550 E ROBINSON AVE #1 44203
BISHOP OF BYZANTINE CATHOLIC DIOCESE	1908472	E	\$336.00	\$64,978.76	212 POLONIA AVE 44319
BISHOP OF CLEVELAND ISSENMANN CLARENC	1900470	P	\$48.00	\$9,282.68	10000 MILES AVE 44105
BISHOP OF THE ROMAN CATHOLIC DIOCESE	2814602	E	\$792.00	\$153,164.22	C/O QUEEN OF HEAVEN CHURCH 1800 STEESE RD 4468
BLAIR WILLIAM ALLEN	2305122	C	\$108.00	\$20,886.03	5514 MANCHESTER RD 44319
BOARD OF EDUCATION	1900517	E	\$276.00	\$53,375.41	3257 CORMANY RD 44319
BRIARWOOD ESTATES	2808316	C	\$636.00	\$122,995.51	3937 MAYFAIR RD 44685
BRIENTENSTINE PHYLLIS JEAN	0102077	R	\$12.00	\$2,320.67	718 ROBINSON AVE 44203
BROWN MARY	0101469	R	\$12.00	\$2,320.67	27 19TH ST NW 44203
BUNDALO PREDRAG	0111848	R	\$12.00	\$2,320.67	680 ROBINSON AVE 44203
CAMERON HARVEY	0115363	R	\$12.00	\$2,320.67	341 SNYDER AVE 44203
CASHWAY PROPERTIES INC	2200811	C	\$720.00	\$139,240.20	760 KILLIAN RD 44319
CHAPEL	2813492	E	\$2,592.00	\$501,264.72	135 FIR HILL 44304
CICCOLINI S R IBH FOUNDATION	1909312	C	\$1,368.00	\$264,556.38	3445 S MAIN ST 44319
CITY OF AKRON	1910132	O	\$444.00	\$85,864.79	166 S HIGH ST RM #505 44308
CITY OF BARBERTON	0102095	V	\$12.00	\$2,320.67	104 THIRD STREET NW 44203
CITY OF BARBERTON	0102095	V	\$0.00	\$2,320.67	104 THIRD STREET NW 44203
CITY OF BARBERTON	0116072	O	\$756.00	\$146,202.21	104 THIRD STREET NW 44203
CITY OF GREEN	2812279	O	\$852.00	\$164,767.57	ATTN FINANCE DEPT P O BOX 278 44232
CITY OF GREEN	2815462	C	\$780.00	\$150,843.55	ATTN FINANCE DEPT P O BOX 278 44232
CITY OF GREEN	2815492	V	\$12.00	\$2,320.67	ATTN FINANCE DEPT P O BOX 278 44232
CLINTON CEMETARY ASSOCIATION	2701758	P	\$12.00	\$2,320.67	7637 FULLERTON ST PO BOX 281 44216
COMDOC PROPERTIES LTD	2802695	C	\$432.00	\$83,544.12	3458 MASSILLON RD 44685
COMMUNITY CHURCH OF PORTAGE LAKES	1901204	E	\$360.00	\$69,620.10	3260 CORMANY RD 44319

<u>Owner</u>	<u>PIN</u>	<u>AUC</u>	<u>Est. Assessment</u>	<u>Benefit</u>	<u>Mailing Address</u>
CON WAY CENTRAL EXPRESS INC	2811478	C	\$1,188.00	\$229,746.33	P O BOX 4138 97208 4138
COUNTRY CLUB TOWNHOUSES NORTH COND	2815463	N	\$12.00	\$2,320.67	C/O VALERIE L TOLBERT 6370 MT PLEASANT ST 44720
COURTWOOD CONDOMINIUM	2815604	N	\$12.00	\$2,320.67	3974 MASSILLON RD 44685
CRADDOCK JAMIE L	0110389	R	\$12.00	\$2,320.67	344 EASTERN RD 44230
CROSKY JULIANNA	0102589	R	\$12.00	\$2,320.67	628 E ROBINSON AVE 44203
CROSKY JULIANNA	0102590	V	\$0.00	\$2,320.67	628 E ROBINSON AVE 44203
DIEBOLD INC	2808694	C	\$864.00	\$167,088.24	P O BOX 8230 44711
DOWNEY BRIAN C	0104621	R	\$12.00	\$2,320.67	646 E ROBINSON AVE 44203
DOWNEY BRIAN C	0104622	V	\$0.00	\$2,320.67	646 E ROBINSON AVE 44203
DUMBAULD GARRY L	0111976	R	\$12.00	\$2,320.67	24 1ST ST SE 44203
DURANT BEVERLY J	0107594	R	\$12.00	\$2,320.67	192 E ROBINSON AVE 44203
EASTERLING RONALD J	0109688	R	\$12.00	\$2,320.67	726 E ROBINSON AVE 44203
EUBANK CYNTHIA K	0104589	V	\$0.00	\$2,320.67	672 ROBINSON AVE 44203
EUBANK CYNTHIA K	0104590	R	\$12.00	\$2,320.67	672 ROBINSON AVE 44203
FAMILY VIDEO MOVIE CLUB INC	1901032	C	\$120.00	\$23,206.70	ATTN ACCOUNTS PAYABLE 1022 E ADAMS 62703
FEORENE TIMOTHY J	1907718	N	\$12.00	\$2,320.67	2077 PENGUIN AVE 44319
FIOCCA ANN L & EUGENE T	2601503	V	\$132.00	\$25,527.37	1522 W TURKEYFOOT LAKE 44203
FIRSTMERIT BANK	1900994	V	\$96.00	\$18,565.36	106 S MAIN ST 4TH FLOOR 44308
FLORENCE ALLOYS INC	0115415	I	\$60.00	\$11,603.35	121 SNYDER AVE 44203
G & J PROPERTIES LLC	2812454	C	\$1,092.00	\$211,180.97	921 INTERSTATE PARKWAY 44312
GEN II PROPERTIES LLC	2200610	C	\$1,164.00	\$225,104.99	2234 S ARLINGTON RD 44319
GOSPEL TABERNACLE OF THE CHRISTIAN	1902508	E	\$372.00	\$71,940.77	2433 S MAIN ST 44319
GREEN LOCAL SCHOOL DISTRICT	2814800	E	\$1,464.00	\$283,121.74	P O BOX 218 44232
GREEN TOWNSHIP BOARD OF TRUSTEES	2802116	O	\$60.00	\$11,603.35	P O BOX 278 44232
GREEN TWP BD	2803633	E	\$2,364.00	\$457,171.99	P O BOX 218 44232
GREENES OF PRESTWICK	2815464	N	\$12.00	\$2,320.67	RE: GREENS OF PRESWICK PO BOX 21260 44701
H & D INVESTMENTS INC	2801630	V	\$192.00	\$37,130.72	3330 MASSILLON RD 44312
HAZEL V LESTER	2303895	A	\$0.00	\$2,320.67	1306 CENTER RD 44216
HAZEL V LESTER	2305324	A	\$0.00	\$2,320.67	1306 CENTER RD 44216
HAZEL V LESTER	2305326	A	\$0.00	\$2,320.67	1306 CENTER RD 44216
HENRY JOHN B	2700213	A	\$0.00	\$2,320.67	P O BOX 159 44216 0159
HENRY JOHN B	2700214	A	\$12.00	\$2,320.67	P O BOX 159 44216 0159

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HENRY JOHN B	2700215	A	\$0.00	\$2,320.67	P O BOX 159 44216 0159
HERCULES JOSEPH A	2300859	A	\$12.00	\$2,320.67	5060 KAREN DR 44319
HG OHIO CORPORATION	2812027	C	\$936.00	\$181,012.26	911 MAIN ST STE 1500 64105
JBM PORTAGE LTD	1910046	C	\$48.00	\$9,282.68	C/O THE CREST GROUP LTD PO BOX 19006 44316 9006
JEFF & MARK LTD	1900015	V	\$132.00	\$25,527.37	4159 MELCHER AVE 44319
JFB DIVERSIFIED HOLDINGS LLC	1909655	C	\$2,424.00	\$468,775.34	2471 LEY DR 44319
JFB DIVERSIFIED HOLDINGS LLC	7300614	V	\$312.00	\$60,337.42	2471 LEY DR 44319
JOHN B SIRPILLA GROUP LTD	2814199	C	\$1,392.00	\$269,197.72	1005 INTERSTATE PARK AVE 44312
K L MORRIS FAMILY LIMITED LIABILITY	0115690	C	\$312.00	\$60,337.42	401 SNYDER AVE 44203
KARAM MICHELE T	0105749	R	\$12.00	\$2,320.67	688 E ROBINSON 44203
KARL ROBERT R	0104352	R	\$12.00	\$2,320.67	158 E ROBINSON AVE 44203
KING EVELYN C TRUSTEE	2815545	R	\$12.00	\$2,320.67	2588 TURKEYFOOT LAKE RD 44685
LAKEVIEW CHURCH OF CHRIST	2803709	E	\$324.00	\$62,658.09	4613 S MAIN ST 44319
LIGHTNER JESS G & DOLORES M	1903879	C	\$84.00	\$16,244.69	780 E WATERLOO RD 44306
LOWES HOME CENTERS INC	2814262	C	\$1,692.00	\$327,214.47	PO BOX 1111 28656
LUCAS PAUL W TRUSTEE	2501000	A	\$0.00	\$2,320.67	5939 TAYLOR RD 44216
LUCAS PAUL W TRUSTEE	2501139	A	\$12.00	\$2,320.67	5939 TAYLOR RD 44216
MACEDONIAN ORTHODOX CHURCH ST NIKOLA	2812745	E	\$300.00	\$58,016.75	PO BOX 549 44232 0549
MAIN PARKWAY LTD	1909040	V	\$180.00	\$34,810.05	49 ROCHE WAY 44512
MANCHESTER JACK R	1910280	V	\$0.00	\$2,320.67	543 ALLYN ST 44311
MANCHESTER TOOL CO	2303932	V	\$132.00	\$25,527.37	1600 TECHNOLOGY WAY 15650
MANCHESTER TOOL CO	2303935	V	\$144.00	\$27,848.04	1600 TECHNOLOGY WAY 15650
MCDONALDS REAL ESTATE COMPANY	1909600	V	\$132.00	\$25,527.37	500 GRANT STREET 44311
MCGUCKIN WILLIAM P	2808849	N	\$12.00	\$2,320.67	2113 PRESTWICK DR #3B 44685
MCKINLEY DEVELOPMENT COMPANY	2815623	N	\$12.00	\$2,320.67	821 S MAIN ST 44720
MCNUTT CALVIN & GAIL L	0113533	C	\$48.00	\$9,282.68	213 SNYDER AVE 44203
MEISTER SUSAN C TRUSTEE	2701651	A	\$12.00	\$2,320.67	P O BOX 337 44216
MEISTER SUSAN C TRUSTEE	2701662	A	\$0.00	\$2,320.67	P O BOX 337 44216
MERRELL COMMONS OFFICE CONDO	2815551	C	\$108.00	\$20,886.03	919 E TURKEYFOOTLAKE RD 44312
MESSIAH EVANGELICAL LUTHERAN CHRUCH	2813641	E	\$216.00	\$41,772.06	4700 S MAIN ST 44319
MOHLER WILLIAM H	0105066	R	\$0.00	\$2,320.67	243 3RD ST SE 44203
MOLDOVAN GREGORY E	0107819	R	\$12.00	\$2,320.67	702 ROBINSON AVE 44203

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MORWIN ASSOCIATES LTD	2900018	V	\$204.00	\$39,451.39	5801 MAYFAIR RD NW 44720
NCT DEVELOPMENT CORP	2803987	C	\$960.00	\$185,653.60	P O BOX 35519 44735 5519
NEIGHBORHOOD CONSERVATION SERVICES O	0115412	V	\$12.00	\$2,320.67	104 3RD ST NW STE 202 44203
NEWPORT LANDING	1909896	C	\$1,404.00	\$271,518.39	LOAN SERVICING & ASSET MANAGEMENT TWO MIRANO
NUSS TONY AND ANNA	0108383	R	\$12.00	\$2,320.67	732 ROBINSON AVE 44203
OCCASIONS PARTY CENTRE INC	2305577	C	\$324.00	\$62,658.09	6800 MANCHESTER RD 44216
OH CONF ASSO OF SEVENTHDAY ADVENTIST	2804868	E	\$168.00	\$32,489.38	2350 GRAYBILL RD 44685
OHI ASSET III TRUST	2809402	C	\$588.00	\$113,712.83	200 INTERNATIONAL CIR SUITE 3500 21030
PALLOTTA TAMI S	2815470	R	\$12.00	\$2,320.67	364 E WILLOWVIEW DR 44319
PARKSIDE CHURCH	2810334	C	\$612.00	\$118,354.17	4520 S ARLINGTON RD 44685
PHOENIX PACKAGING CORPORATION	2900206	I	\$888.00	\$171,729.58	1 N 2ND ST TAX DEPT # B04 29550
PITTSBURGH PLATE GLASS CO	2400206	C	\$276.00	\$53,375.41	ONE PPG PLACE 15272
POWELL MARY ANN HUFFMAN	0109541	V	\$0.00	\$2,320.67	608 E ROBINSON AVE 44203
POWELL MARY ANN HUFFMAN	0109542	V	\$0.00	\$2,320.67	608 E ROBINSON AVE 44203
POWELL MARY ANN HUFFMAN	0109543	R	\$12.00	\$2,320.67	608 E ROBINSON AVE 44203
PROFESSIONAL CENTER ASSOC LIMITED PTN	2810559	V	\$108.00	\$20,886.03	P O BOX 3515 44309
QUEUE CONTINUUM LTD	2808343	C	\$360.00	\$69,620.10	P O BOX 550 44685
R J S PRODUCTS CO INC	2805388	I	\$396.00	\$76,582.11	3400 MASSILLON RD 44312
REALTY INCOME CORPORATION	2810068	V	\$276.00	\$53,375.41	ATTN PORTFOLIO MANAGEMENT P O BOX 460069 92046
REALTY INCOME CORPORATION	2810078	V	\$456.00	\$88,185.46	PO BOX 460069 92046
RICE SCOTT E	2815505	R	\$0.00	\$2,320.67	4062 COTTAGE GROVE RD 44685
RJ 93 PROPERTIES LLC	2601901	C	\$648.00	\$125,316.18	4315 MANCHESTER RD 44319
RLM ARLINGTON LLC	2815004	C	\$612.00	\$118,354.17	3423 DARROW RD 44224
ROSS MICHAEL W	2805346	T	\$84.00	\$16,244.69	6227 S MAIN ST 44216
ROTH LUCINA	0110840	R	\$12.00	\$2,320.67	5 8TH ST SE 44203
SCHAEFER SCOTT E	0100735	V	\$0.00	\$2,320.67	180 E ROBINSON AVE 44203
SCHAEFER SCOTT E	0100738	R	\$12.00	\$2,320.67	180 E ROBINSON AVE 44203
SEWARD JESSE L III	0104049	R	\$12.00	\$2,320.67	598 E ROBINSON AVE 44203
SEWARD JESSE L III	0104050	V	\$0.00	\$2,320.67	598 E ROBINSON AVE 44203
SHIEPIS RANCH HOMEOWNERS ASSOCIATION	2814270	A	\$0.00	\$2,320.67	2756 CLEVELAND AVE NW 44709
SHIEPIS RANCH HOMEOWNERS ASSOCIATION	2814271	A	\$0.00	\$2,320.67	2756 CLEVELAND AVE NW 44709
SHIEPIS RANCH HOMEOWNERS ASSOCIATION	2814272	A	\$12.00	\$2,320.67	2756 CLEVELAND AVE NW 44709

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SOMERS CHARLES E	2815384	R	\$12.00	\$2,320.67	3972 DONEGAL CIR 44685
SOUTH PLAZA ASSOCIATES LTD	7300170	V	\$156.00	\$30,168.71	C/O LEVEY & COMPANY 1585 FREDERICK BLVD 44320
SOUTH PLAZA ASSOCIATES LTD	7300193	C	\$1,788.00	\$345,779.83	1585 FREDERICK BLVD 44320
SPADA JOHN A	2305221	A	\$12.00	\$2,320.67	6351 GROVE RD 44216
STAMFORD BARBERTON LLC	0116480	C	\$228.00	\$44,092.73	ATTN: STORE ACCOUNTING 1 CVS DR 02895
STANDAR JIG BORING SERVICE LLC	2809776	C	\$408.00	\$78,902.78	35 BLACKJACK RD 43050
SUMMA BARBERTON CITIZENS HOSPITAL	0116025	V	\$228.00	\$44,092.73	2335 SECOND ST STE A 44221
SUMMA HEALTH SYSTEM	2813677	C	\$1,320.00	\$255,273.70	PO BOX 2090 44309
SURNOW ASSOCIATES	7300106	V	\$276.00	\$53,375.41	7115 ORCHARD LAKE #220 48322
TARGET CORP	2815459	C	\$1,332.00	\$257,594.37	C/O PROPERTY TAX DEPT T-2346 PO BOX 9456 55440 94
TERRACES ON THE GREEN LTD	2812475	C	\$2,004.00	\$387,551.89	2490 LEE BLVD #110 44118
TESTA ENTERPRISES INC	0112973	C	\$36.00	\$6,962.01	2335 SECOND ST STE A 44221
TESTA ENTERPRISES INC	0113963	V	\$12.00	\$2,320.67	2335 SECOND ST STE A 44221
THEKEN RANDALL R	1909968	C	\$216.00	\$41,772.06	1100 NOLA AVE 44203
TROUT ROY A	2400607	A	\$12.00	\$2,320.67	2468 CENTER RD 44216
TURKEYFOOT PROPERTIES COMPANY	2601921	C	\$240.00	\$46,413.40	294 W TURKEYFOOT LAKE RD 44319
TURKEYFOOT SPORTSMAN CLUB INC	2601317	C	\$204.00	\$39,451.39	4551 DUSTY RD 44319
USF HOLLAND INC	2803641	V	\$384.00	\$74,261.44	10990 ROE AVE 66211
USF HOLLAND INC	2804018	V	\$144.00	\$27,848.04	10990 ROE AVE 66211
USF HOLLAND INC	2804019	V	\$204.00	\$39,451.39	10990 ROE AVE 66211
VILLAGE MAYFAIR CONDONMINIUM	2815624	N	\$12.00	\$2,320.67	333 S MAIN ST STE 701 44308 S
WHEELING & LAKE ERIE RAILWAY COMPANY	2812287	C	\$732.00	\$141,560.87	ATTN CLARENCE W JAEGER 100 E FIRST ST 44613
WIGHTMAN SANDRA J	1907762	N	\$12.00	\$2,320.67	2167 PENGUIN AVE 44319
WORKMAN A H	2815499	V	\$12.00	\$2,320.67	512 HYMAN AVE 44319
WORLD REAL ESTATE SERVICES LTD	2814359	C	\$360.00	\$69,620.10	3195 BARBER RD 44203
YOUNG MENS CHRISTIAN ASSOCIATION OF	2807382	C	\$408.00	\$78,902.78	815 MT PLEASANT RD 44216
ZAGAR ANTHONY A	0105686	R	\$12.00	\$2,320.67	696 ROBINSON AVE 44203