

BOARD OF APPRAISERS MEETING

Dayton, Ohio

May 30, 2023

The regular meeting of the Board of Appraisers of The Miami Conservancy District (MCD) and its Subdistricts was called to order at 11:15 a.m. with David K. Galbreath, Jr., Chair; Robert A. Harris, Member; and Adam P. Kranbuhl, Member, present. The meeting was held at MCD headquarters located at 38 East Monument Avenue in Dayton.

Members of the staff in attendance: MaryLynn Lodor, General Manager; Rhonda K. Snyder, Secretary; Kenneth P. Moyer, Treasurer; Barry M. Puskas, Chief of Technical and Engineering Services; and Amanda Phillips, GIS Analyst.

Legal counsel in attendance: John M. Hoopingarner, McMahan DeGulis LLP, and Lee A. Slone, McMahan DeGulis LLP.

Guests in attendance: None

COMPLIANCE WITH SUNSHINE LAW AND BYLAWS

The meeting was held in compliance with the Sunshine Law and MCD and Subdistrict Bylaws. The meeting information was posted on MCD's website. Miami Valley news media and individuals requesting such notification were notified of this meeting by electronic mail dated May 22, 2023.

MINUTES

The minutes of the November 11, 2021, meeting were provided to members of the Board for review and comment. The Board of Appraisers, on motion by Mr. Kranbuhl and seconded by Mr. Harris, unanimously approved the minutes for the November 11, 2021, meeting.

Next, Ms. Lodor presented information regarding the Seventh Readjustment of the Appraisal of Benefits and provided the following information.

SEVENTH READJUSTMENT OF THE APPRAISAL OF BENEFITS STATUS

The last readjustment of the appraisal of benefits was completed in 2012. Current benefits are based on property values obtained from county auditors at the end of 2011.

Since the last readjustment, there have been several factors that have impacted property values (development projects, demolition, natural changes in value as the result of multiple reappraisals completed by county auditors, etc.). The purpose of a readjustment is to make a more equitable basis for the calculation of benefits used in the computation for flood protection maintenance assessments. Incorporating updated property values is a primary factor necessary to complete a readjustment.

At its July 31, 2020, meeting, the Board of Directors passed a resolution to petition the Conservancy Court to order a readjustment of the appraisal of benefits and to direct the Board of

Appraisers to make such readjustment in the manner provided in Sections 6101.01 to 6101.84, inclusive, of the Ohio Revised Code.

On August 21, 2020, the Conservancy Court directed the Board of Appraisers to proceed with a readjustment of the appraisal of benefits.

After Conservancy Court approval to proceed with the readjustment, the State of Ohio rejected sexennial property appraisal values filed by Butler and Montgomery counties. Both counties objected to the property values proposed by the State of Ohio. Eventually, Montgomery County agreed to negotiated values with the State of Ohio and did not proceed with an appeal.

Butler County proceeded with the following formal appeals to the Ohio Board of Tax Appeals based on the belief that Butler County's appraisal values should be used for property valuations, rather than the State of Ohio's proposed values. Butler County property owners account for approximately 23.2% of the total MCD benefits.

- On August 24, 2020, Roger Reynolds, Butler County Auditor, filed a tentative abstract of the values produced by the Auditor's 2020 sexennial reappraisal to the Ohio Tax Commissioner, who rejected the values as being too low.
- On September 30, 2020, the Butler County Auditor's office filed a second tentative abstract. The Ohio Tax Commissioner again rejected the values.
- Butler County appealed the Commissioner's decision to the Ohio Board of Tax Appeals on January 14, 2021.

The MCD Board of Appraisers met on November 11, 2021. The Butler County appeal was still pending. Due to the pending appeal, staff informed the Board of Appraisers that the best course of action was to delay the readjustment.

In 2022, MCD continued preparing for the readjustment but held off to allow time for the Butler County appeal to get resolved. The Seventh Readjustment of Benefits schedule was updated to reflect advancing with a readjustment in 2023 for certification in 2024. On September 14, 2022, the Ohio Board of Tax Appeals affirmed the Tax Commissioner's values and denied Butler County's appeal.

MCD's goal is to align the readjustment of appraisal of benefits with the known future capital improvement needs of the flood protection system. The assessment for the Dam Safety Initiative expired in 2022 and MCD is considering a new capital assessment to address the aging infrastructure that provides critical flood protection. MCD has also begun evaluating different funding scenarios for the readjustment beginning in spring 2023.

Next, Ms. Lodor requested approval of a resolution for the readjustment of individual benefits for the purpose of providing a basis upon which to levy the flood protection maintenance assessment.

The Board of Appraisers, on motion by Mr. Harris and seconded by Mr. Kranbuhl, unanimously approved the following resolution regarding the Readjustment of the Appraisal of Individual Benefits Flood Protection Maintenance.

**RESOLUTION
READJUSTMENT OF THE APPRAISAL OF INDIVIDUAL BENEFITS
FLOOD PROTECTION MAINTENANCE
MAY 30, 2023**

WHEREAS, The Miami Conservancy District provides flood protection and flood risk reduction by a system of dams, levees, channel modifications, and other structural and non-structural means; and

WHEREAS, the Conservancy Court of The Miami Conservancy District duly entered an Order on the 21st day of August 2020, in case number 36847 on the Docket of said Court directing the Board of Appraisers of The Miami Conservancy District to make a Readjustment of the Appraisal of Benefits in the manner provided in Sections 6101.01 to 6101.84 of the Revised Code of Ohio, for the purpose of providing a basis upon which to levy the maintenance assessment of said District;

SECTION A. INDIVIDUAL BENEFITS

WHEREAS, individual parcels, defined as land or property in Section 6101.01(E) Revised Code of Ohio, receive flood protection and/or experience a reduced risk of flooding due to The Miami Conservancy District flood protection system; and may have improvements including but not limited to buildings, utilities, and parking lots that receive a benefit from the flood protection system; and

WHEREAS, owners of the aforementioned properties enjoy health, safety and quality of life benefits from the flood protection system because personal possessions and heirlooms are not regularly destroyed by river flooding; access to the properties is not regularly blocked by river flooding; businesses are not interrupted or destroyed by river flooding; emergency response and rescue are not regularly interrupted because of river flooding; water supply, electric, gas, telephone and other utilities are not disrupted or destroyed by river flooding; and

WHEREAS, owners of the aforementioned properties further benefit from the flood protection system through increased property values and enhanced desirability for use and habitation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Appraisers of The Miami Conservancy District that the procedures defined below in Paragraphs A(1) through A(7) shall be used in the preparation of this Readjustment of the Appraisal of Individual Benefits for Flood Protection Maintenance under the provisions of Section 6101.54 Revised Code of Ohio;

A(1). Individual Benefits – Formula

A(1)(a). The Individual Benefit expressed in dollars enjoyed by each individual parcel shall be determined using the following formula with respect to properties protected:

$$\text{INDIVIDUAL BENEFIT} = \text{Property Value} \\ \text{modified by the factors listed in Paragraph A(4)}$$

A(2). Individual Benefits – Definitions

A(2)(a). Individual Benefit - An Individual Benefit may be established for any property that was within the 1913 flood area and now receives flood protection and/or flood risk

reduction resulting from the system of dams, levees, channel modifications, and other structural and non-structural means.

A(2)(b). Property Value - The most recent real estate valuation as of December 31, 2023, including land and improvements as determined by the county auditor of the appropriate county for real estate tax purposes shall be secured for each parcel protected from a recurrence of the 1913 flood within the boundaries of The Miami Conservancy District. The Property Value used in the Individual Benefit computation shall be thirty five percent (35%) of the appraised value established by the county auditor. Parcels receiving additional value reduction including, but not limited to tax abatement, Tax Incremented Financing, or Conditional Agricultural Use Value shall receive an Individual Benefit based on thirty five percent (35%) of the appraised value (and not the lesser reduced value).

A(3). Individual Benefits – Classifications

The various parcels with flood protection and/or reduced risk of flooding shall be classified as follows:

A(3)(a). Property protected from a flood up to forty percent (40%) greater than the 1913 flood resulting from the system of dams, levees, channel modifications, and other structural and non-structural means. This is often referred to as "full protection."

A(3)(b). Property experiencing a reduced risk of flooding resulting from the system of dams and non-structural means. This is often referred to as "partial protection."

A(4). Individual Benefits – Modifiers

A(4)(a). The average depth of actual flooding by the 1913 flood of each parcel in classification A(3)(a) shall be used and the following appropriate percentage shall then be applied to the Property Value of each parcel to compute the Individual Benefit.

Depth of Flooding (ft.)	Percentage
10+	30
7 – 9.99	28.5
6 – 6.99	27
5 – 5.99	24
4 – 4.99	19.5
3 – 3.99	15
2 – 2.99	9
0.5 – 1.99	7.5
>0 – 0.49	6

In determining the average depth of flooding and accompanying percentage, the following shall be considered:

- records from the Sixth and prior Readjustments
- topographic maps
- geographic information system (GIS) tools
- 1913 high water records
- adjacent property records

A(4)(b). Three Percent (3%) shall be applied to the Property Value of parcels classified in Paragraph A(3)(b) to compute the Individual Benefit.

A(4)(c). Where only a portion of the parcel was within the 1913 flood area, the land portion of the Property Value used in the Individual Benefit computation shall be multiplied by the percentage of land area flooded.

A(4)(d). Where the current location of any portion of an improvement, such as a building, is within the 1913 flood area, the entire improvement Property Value shall be included in the Individual Benefit computation. The Property Value of buildings or improvements currently located outside the 1913 flood area will not be included in the Individual Benefit computation.

A(4)(e). Where an individual parcel has multiple buildings and only some of the building sites were flooded in 1913, an additional modifier may be applied to the Property Value of the building(s) to accurately compute the Benefit. Where one building is situated on multiple parcels or the building is situated on one parcel but the average depth of flooding at the building site is significantly different from the average depth of flooding across the parcel, judgment may be used to determine the appropriate modifier to be applied to the Property Value of the building(s) to accurately compute the Individual Benefit.

A(4)(f). For tall buildings located in areas described in Paragraph A(3)(a) and having four or more floors above ground level the formula shall be as follows:

Location	Percentage
Land	Use percentage based on depth per Paragraph A(3) above
Floors 1, 2 and 3	Use percentage based on depth per Paragraph A(3) above
Floors 4 +	6

- If the building has a single owner, the value per floor will be prorated by dividing the total value by the number of floors.
- If the building is divided into individual condominiums or other form of single ownership, and the county auditor has established tax values for the individual condominiums, the Property Value for each individual condominium will be used in the computation.

A(5) Individual Benefits – Railroad Properties

Parcels owned by railroad corporations that have a value established by the county auditor and are used for purposes other than active railroad lines shall have an Individual Benefit.

A(6) Individual Benefits – Exemptions from Assessment

A(6)(a). Parcels owned by entities that are exempt from assessments under the Revised Code of Ohio or other governmental regulations shall be exempt from the maintenance assessment. (See Attachment A)

A(6)(b). Parcels owned by certain public entities in addition to those included in A(6)(a) may be exempt from flood protection maintenance assessments upon approval by the Board of Directors.

A(6)(c). All parcels described in Paragraphs A(6)(a) and A(6)(b) shall be included in the Revised Appraisal Record of Benefits.

A(7) Changes to Individual Benefits

A(7)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, and are granted prior to the Conservancy Court's approval of the Revised Appraisal Record of Benefits may be included in the Revised Appraisal Record.

A(7)(b). Once the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of errors and omissions may only be corrected by order of the Conservancy Court at a later date upon considering a Supplemental Appraisal Record:

- Typographical or clerical errors
- Incorrect or incomplete property information reported by the county auditor
- Computational errors

With Conservancy Court approval, corrections to these types of errors and omissions, (including completion of information for parcels listed in the "Revised Appraisal Record of Benefits – Parcels Without Property Information") may be made prior to the next Readjustment of Benefits.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, but not granted until after the Conservancy Court's approval of the Revised Appraisal Record of Benefits, will be submitted to the Conservancy Court in the following year as part of a Supplemental Appraisal Record.

A(7)(c). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of changes may not be considered until a subsequent Readjustment of Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio:

- Changes in property values reflected in future reevaluations or re-appraisals by the county, including Board of Revisions appeal results

- Construction, alteration, or improvement of buildings, utilities, facilities, or other improvements to the property
- Demolition of buildings, utilities, facilities, or other improvements to the property
- Changes in the average depth of flooding and the corresponding percentages described in Paragraphs A(4)(a) and A(4)(b)

Appeals of property values filed with a County Board of Revision after March 31, 2024, will not be reflected until the next Readjustment of Benefits.

A(7)(d). Allocation of Individual Benefits assigned to parcels between Readjustments of Benefits may be made when there are changes to the parcels as a result of re-plats, parcel splits, or parcel combinations.

- If a parcel splits into multiple parcels, the total Benefit for the original parcel will be distributed proportionately across the new parcels based on acreage, building location, percentage of land area flooded in 1913, and other pertinent factors.
- If multiple parcels combine into one parcel, the sum of the Benefits of the original parcels will be assigned to the new parcel.
- When distributing Benefits to new parcels, the total Benefit does not change. Therefore, current property values at the time of the split/combination will not be included in the distribution calculation.

SECTION B. HOLES CREEK BENEFITS

WHEREAS, the flood risk reduction provided by the channel modifications to Holes Creek are separate from and, in many cases, in addition to the flood protection and flood risk reduction benefits described above; and

WHEREAS, the benefits provided by the Holes Creek channel modifications are computed independent of the flood protection and flood risk reduction benefits described in Section A above;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the following procedures defined in Paragraph B(1) through B(5) shall be used in the preparation of this Readjustment of the Appraisal of Benefits for the Holes Creek Watershed Addition filed under Montgomery County Court Case No. 94-1273 under the provisions of Section 6101.54 Revised Code of Ohio with respect to properties protected as aforesaid:

B(1). Holes Creek Benefits – Formula

B(1)(a). The Holes Creek Benefits expressed in dollars enjoyed by each individual parcel shall be determined using the following formula with respect to properties protected:

**HOLES CREEK BENEFIT = Property Value
modified by the factors listed in Paragraph B(3)**

B(2). Holes Creek Benefits – Definitions

B(2)(a). Holes Creek Benefit - A Holes Creek Benefit may be established for any property that was subjected to flooding by Holes Creek and now has a reduced risk of flooding because of the Holes Creek tributary flood protection project.

B(2)(b). Property Value - The most recent real estate valuation as of December 31, 2023, including land and improvements as determined by the Montgomery County Auditor for real estate tax purposes shall be secured for each parcel receiving a reduced risk of flooding because of the Holes Creek tributary flood protection project within the boundaries of The Miami Conservancy District. The Property Value used in the Holes Creek Benefit computation shall be thirty five percent (35%) of the appraised value established by the county auditor. Parcels receiving additional value reduction including, but not limited to tax abatement, Tax Incremented Financing, or Conditional Agricultural Use Value shall receive a Holes Creek Benefit based on thirty five percent (35%) of the appraised value (and not the lesser reduced value).

B(3). Holes Creek Benefits – Modifiers

B(3)(a). Six percent (6%) shall be applied to the Property Value of each parcel to compute the Holes Creek Benefit.

B(4). Holes Creek Benefits – Exemptions from Assessment

B(4)(a). Parcels owned by entities that are exempt from assessments under the Revised Code of Ohio or other governmental regulations shall be exempt from the Holes Creek assessment. (See Attachment A)

B(4)(b). Parcels owned by certain public entities in addition to those included in B(4)(a) may be exempt from the Holes Creek assessments upon approval by the Board of Directors.

B(4)(c). All parcels described in Paragraphs B(4)(a) and B(4)(b) shall be included in the Revised Appraisal Record of Benefits.

B(5). Changes to Holes Creek Benefits

B(5)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, and are granted prior to the Conservancy Court approval of the Revised Appraisal Record of Benefits may be included in the Revised Appraisal Record.

B(5)(b). Once the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of errors and omissions may only be corrected by order of the Conservancy Court at a later date upon considering a Supplemental Appraisal Record:

- Typographical or clerical errors
- Incorrect or incomplete property information reported by the county auditor
- Computational errors

With Conservancy Court approval, corrections to these types of errors and omissions, (including completion of information for parcels listed in "Revised Appraisal Record of Benefits – Parcels without Property Information") may be made prior to the next Readjustment of Benefits.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, but not granted until after the Conservancy Court's approval of the Revised Appraisal Record of Benefits will be submitted to the Conservancy Court in the following year as part of a Supplemental Appraisal Record.

B(5)(c). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of changes may not be considered until a subsequent readjustment of Holes Creek Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio:

- Changes in property values reflected in future reevaluations or re-appraisals by the county, including Board of Revisions appeal results
- Construction, alteration, or improvement of buildings, utilities, facilities, or other improvements to the property
- Demolition of buildings, utilities, facilities, or other improvements to the property

Appeals of property values filed with a County Board of Revision after March 31, 2024, will not be reflected until the next Readjustment of Benefits.

B(5)(d). Allocation of Individual Benefits assigned to parcels between Readjustments of Benefits may be made when there are changes to the parcels as a result of re-plats, parcel splits, or parcel combinations.

- If a parcel splits into multiple parcels, the total Benefit for the original parcel will be distributed proportionately across the new parcels based on acreage, building location, percentage of land area flooded in 1913, and other pertinent factors.
- If multiple parcels combine into one parcel, the sum of the Benefits of the original parcels will be assigned to the new parcel.

- When distributing Benefits to new parcels, the total Benefit does not change. Therefore, current property values at the time of the split/combination will not be included in the distribution calculation.

SECTION C. OWL CREEK BENEFITS

WHEREAS, the flood risk reduction provided by the channel modifications to Owl Creek are separate from and, in many cases, in addition to the flood protection and flood risk reduction benefits described above; and

WHEREAS, the benefits provided by the Owl Creek channel modifications are computed independent of the flood protection and flood risk reduction benefits described in Section A above;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the following procedures defined in Paragraphs C(1) through C(5) shall be used in the preparation of this Readjustment of the Appraisal of Benefits for the Owl Creek Addition filed under Montgomery County Court Case No. 36847 under the provisions of Section 6101.54 Revised Code of Ohio with respect to affected properties as aforesaid:

C(1). Owl Creek Benefits – Formula

C(1)(a). The Owl Creek Benefit expressed in dollars enjoyed by each individual parcel shall be determined using the following formula with respect to properties protected:

$$\text{OWL CREEK BENEFIT} = \text{Property Value modified by the factors listed in Paragraph C(3)}$$

C(2). Owl Creek Benefits – Definitions

C(2)(a). Owl Creek Benefit - An Owl Creek Benefit may be established for any property that was subjected to flooding by Owl Creek and now has a reduced risk of flooding because of the Owl Creek tributary flood protection project.

C(2)(b). Property Value - The most recent real estate valuation as of December 31, 2023, including land and improvements as determined by the Montgomery County Auditor for real estate tax purposes shall be secured for each parcel receiving a reduced risk of flooding because of the Owl Creek tributary flood protection project within the boundaries of The Miami Conservancy District. The Property Value used in the Owl Creek Benefit computation shall be thirty five percent (35%) of the appraised value established by the county auditor. Parcels receiving additional value reduction including, but not limited to tax abatement, Tax Incremented Financing, or Conditional Agricultural Use Value shall receive an Individual Benefit based on thirty five percent (35%) of the appraised value (and not the lesser reduced value).

C(3). Owl Creek Benefits – Modifiers

C(3)(a). Six percent (6%) shall be applied to the Property Value of each parcel to compute the Owl Creek Benefit.

C(4). Owl Creek Benefits – Exemptions

C(4)(a). Parcels owned by entities that are exempt from assessments under the Revised Code of Ohio or other governmental regulations shall be exempt from the Owl Creek assessment. (See Attachment A)

C(4)(b). Parcels owned by certain public entities in addition to those included in C(4)(a) may be exempt from the Owl Creek assessments upon approval by the Board of Directors.

C(4)(c). All parcels described in Paragraphs C(4)(a) through C(4)(b) shall be included in the Revised Appraisal Record of Benefits.

C(5). Changes to Owl Creek Benefits

C(5)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, and are granted prior to the Conservancy Court approval of the Revised Appraisal Record of Benefits may be included in the Revised Appraisal Record.

C(5)(b). Once the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of errors and omissions may only be corrected by order of the Conservancy Court at a later date upon considering a Supplemental Appraisal Record:

- Typographical or clerical errors
- Incorrect or incomplete property information reported by the county auditor
- Computational errors

With Conservancy Court approval, corrections to these types of errors and omissions, (including completion of information for parcels listed in the "Revised Appraisal Record of Benefits – Parcels without Property Information") may be made prior to the next Readjustment of Benefits.

Appeals of property values filed with a County Board of Revision prior to March 31, 2024, but not granted until after the Conservancy Court's approval of the Revised Appraisal Record of Benefits will be submitted to the Conservancy Court in the following year as part of a Supplemental Appraisal Record.

C(5)(c). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of changes may not be considered until a subsequent readjustment of Owl Creek Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio:

- Changes in property values due to future reevaluations or re-appraisals by the county, including Board of Revisions appeal results
- Construction, alteration, or improvement of buildings, utilities, facilities, or other improvements to the property
- Demolition of buildings, utilities, facilities, or other improvements to the property

Appeals of property values filed with a County Board of Revision after March 31, 2024, will not be reflected until the next Readjustment of Benefits.

C(5)(d). Allocation of Individual Benefits assigned to parcels between Readjustments of Benefits may be made when there are changes to the parcels as a result of re-plats, parcel splits, or parcel combinations.

- If a parcel splits into multiple parcels, the total Benefit for the original parcel will be distributed proportionately across the new parcels based on acreage, building location, percentage of land area flooded in 1913, and other pertinent factors.
- If multiple parcels combine into one parcel, the sum of the Benefits of the original parcels will be assigned to the new parcel.
- When distributing Benefits to new parcels, the total Benefit does not change. Therefore, current property values at the time of the split/combination will not be included in the distribution calculation.

ATTACHMENT A
for
Readjustment of the Appraisal of Individual Benefits–Flood Protection Maintenance Resolution
May 30, 2023

ENTITIES EXEMPT FROM ASSESSMENTS PER OHIO REVISED CODE

1. Capital Square	ORC 105.41 (K)
2. Public Facilities Commission	ORC 154.14
3. Federal Lands	ORC 159.05
4. Convention Facilities Authority	ORC 351.12
5. Supreme Court facilities/grounds	ORC 2503.45
6. Publicly Owned College or University	ORC 3345.12 (M)
7. Community College District	ORC 3354.15
8. University Branch District	ORC 3355.11
9. Technical College District	ORC 3357.14
10. Air Quality Development Authority	ORC 3706.15
11. Turnpike Commission	ORC 5537.20
12. Transportation Improvement District	ORC 5540.14
13. Bridge Commissions	ORC 5593.22
14. Monument and Memorials for Distinguished Deceased Persons	ORC 5709.16
15. Regional Water and Sewer Districts	ORC 6119.40
16. Water Development Authority	ORC 6121.16
17. Solid Water Treatment Facilities	ORC 6123.16
18. Nonprofit Arts (Montgomery County) for years 2020-2024	ORC 6101.48 & 6101.53

Next, Ms. Lodor requested approval of a resolution for the readjustment of unit benefits for the purpose of providing a basis upon which to levy the flood protection maintenance assessment against public corporations and railroads.

The Board of Appraisers, on motion by Mr. Kranbuhl and seconded by Mr. Harris, unanimously approved the following resolution regarding the Readjustment of the Appraisal of Unit Benefits Flood Protection Maintenance.

**RESOLUTION
READJUSTMENT OF THE APPRAISAL OF UNIT BENEFITS
FLOOD PROTECTION MAINTENANCE
MAY 30, 2023**

WHEREAS, The Miami Conservancy District provides flood protection and flood risk reduction by a system of dams, levees, channel modifications, and other structural and non-structural means; and

WHEREAS, the Conservancy Court of The Miami Conservancy District duly entered an Order on the 21st day of August 2020, in case number 36847 on the Docket of said Conservancy Court directing the Board of Appraisers of The Miami Conservancy District to make a Readjustment of the Appraisal of Benefits in the manner provided in Sections 6101.01 to 6101.84 of the Revised Code of Ohio, for the purpose of providing a basis upon which to levy the maintenance assessment of said District;

SECTION A. PUBLIC CORPORATION UNIT BENEFITS TO MUNICIPALITIES AND COUNTIES

WHEREAS, Municipalities and Counties, defined as public corporations in Section 6101.01(C) Revised Code of Ohio, and hereinafter referred to as "Public Corporation Units," hold title or perpetual easement on parcels that receive flood protection and/or experience a reduced risk of flooding due to The Miami Conservancy District flood protection system; and may have improvements including but not limited to buildings, streets, sewers, water lines, water and wastewater treatment facilities, parks, storage lots and parking lots that receive a benefit from the flood protection system; and

WHEREAS, communities as a whole enjoy health, safety and quality of life benefits from the flood protection system because water supplies are not regularly disrupted and contaminated from flood waters; streets and transportation systems are not regularly blocked by river flooding; emergency response and rescue are not regularly interrupted because of river flooding; electric, gas, telephone and other utilities are not disrupted or destroyed by river flooding; and the communities are not regularly engaged in emergency management, rescue and clean-up from flood events; and

WHEREAS, communities as a whole further benefit from the flood protection system through reduced risk of flooding, increased property values, and enhanced desirability for development and habitation; and

WHEREAS, since its inception, Public Corporation Units have supported the maintenance of the flood protection system with Public Corporation Unit Assessments based on Public Corporation Unit Benefits as provided for in Sections 6101.28, 6101.31, and 6101.42 Revised Code of Ohio;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the Public Corporation Unit Benefits to Municipalities and Counties shall be as follows:

A(1). Public Corporation Unit Benefits to Municipalities and Counties – Formulas

A(1)(a). The sum of all Individual Benefits listed in the Revised Appraisal Record of Benefits shall be used in the Public Corporation Unit Benefit computation except as noted in Paragraph A(1)(b).

A(1)(b). The following shall not be used in the Public Corporation Unit Benefit computation:

- The Individual Benefit of parcels exempt from maintenance assessments as required by statute or approved by the Board of Directors.
- Holes Creek Benefits as described in Section B of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance.
- Owl Creek Benefits as described in Section C of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance.
- Race Street Pump Station Benefits as described in Section B of this resolution.
- Miller Ditch Benefits as described in Section C of this resolution.
- Railroad Unit Benefits as described in Section D of this resolution.

A(1)(c). The Public Corporation Unit Benefit to each Municipality shall be forty percent (40%) of the sum of all Individual Benefits to properties subject to the maintenance assessment within the Municipal boundaries established at the time of the Readjustment of Benefits.

A(1)(d). The Public Corporation Unit Benefit to each County shall be the sum of the following:

- Forty percent (40%) of the sum of all Individual Benefits to properties subject to the maintenance assessment within the County in unincorporated areas not included in Municipal Unit Benefits established at the time of the Readjustment of Benefits.
- Fifteen percent (15%) of the sum of all Individual Benefits to properties subject to the maintenance assessment within the County established at the time of the Readjustment of Benefits.

A(1)(e). Public Corporation Unit Benefits are expressed in dollars.

A(2). Changes to Public Corporation Unit Benefits

A(2)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

A(2)(b). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, Public Corporation Unit Benefits may not be changed until a subsequent Readjustment of Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio.

SECTION B. RACE STREET PUMP STATION BENEFITS

WHEREAS, the interior drainage benefits provided by the Race Street Pump Station in Piqua are separate from and in addition to the flood protection benefits described above; and

WHEREAS, the benefits provided by the Race Street Pump Station are computed independent of the flood protection benefits described above;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the following procedures used in the preparation of this Readjustment of the Appraisal of Benefits for the Race Street Pump Station Addition filed under Montgomery County Court Case No. 36847 under the provisions of Section 6101.54 Revised Code of Ohio with respect to properties protected as aforesaid:

B(1). Race Street Pump Station Benefit – Formula

The percentage increase or decrease in the Public Corporation Unit Benefit to the City of Piqua between the Sixth Readjustment of Benefits and the Seventh Readjustment of Benefits shall be determined. That percentage increase or decrease shall be applied to the Race Street Pump Station Benefit established for the Sixth Readjustment of Benefits to determine the Race Street Pump Station Benefit for the Seventh Readjustment of Benefits. Race Street Pump Station Benefits are expressed in dollars.

B(2). Changes to Race Street Pump Station Benefit

B(2)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

B(2)(b). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the Race Street Pump Station Benefit may not be changed until a subsequent Readjustment of Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio.

SECTION C. MILLER DITCH BENEFIT

WHEREAS, the local drainage benefit provided by Miller Ditch in Tipp City is separate from and in addition to the flood protection benefits described above; and

WHEREAS, in 2007 the Conservancy Court established a Benefit to the City of Tipp City because properties and buildings do not flood as a result of the ditch being relocated away from the developed areas; properties and buildings along the improved ditch receive a reduction in flooding; and the community benefits from protection of streets, municipal buildings utilities and other infrastructure, reduced interruption of emergency services that could be caused by flooding, reduced interruption of business and loss of business services that could be caused by flooding, reduced necessity for emergency response to flooding, reduced clean up costs that would be incurred by flooding, and protection of public health and safety; and

WHEREAS, the Benefit provided by Miller Ditch is computed independent of the flood protection benefits described above;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the Benefit to the City of Tipp City for annual maintenance of Miller Ditch remain at \$360,000 in the preparation of this Readjustment of the Appraisal of Benefits for Miller Ditch filed under Montgomery County Court Case No. 36847 under the provisions of Section 6101.54 Revised Code of Ohio with respect to properties protected as aforesaid.

SECTION D. RAILROAD UNIT BENEFITS

WHEREAS, railroad lines also benefit from the flood protection system; and

WHEREAS, data is not readily available from the county auditor for the value of individual parcels on which railroad lines are located;

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the Railroad Unit Benefit to each railroad corporation shall be as follows:

D(1). Railroad Unit Benefits – Formula

A Railroad Unit Benefit shall be established based on linear mile of railroad lines within Butler, Hamilton, Miami, Montgomery, and Warren Counties for railroad lines that cross areas affected by the 1913 flood. The Railroad Unit Benefit to each railroad corporation owning one or more currently active railroad lines described above shall be \$2,700 per linear mile of railroad line multiplied by the total linear miles of railroad lines within the described counties.

D(2). Changes to Railroad Unit Benefits

D(2)(a). Errors or omissions of any kind that are discovered after the Revised Appraisal Record of Benefits is filed with the Clerk of Courts but before the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits in accordance with Section 6101.34 of the Revised Code of Ohio may be corrected. All errors and corrections

shall be reported to the Conservancy Court for consideration before the Revised Appraisal Record of Benefits is approved by the Conservancy Court.

D(2)(b). After the Conservancy Court approves and confirms the Revised Appraisal Record of Benefits, the following types of changes may not be considered until a subsequent Readjustment of Railroad Benefits is conducted in accordance with Section 6101 of the Revised Code of Ohio:


- Construction, alteration, or improvement of railroad tracks, buildings, utilities, facilities, or other improvements to railroad lines
- Demolition of railroad tracks, buildings, utilities, facilities, or other improvements to railroad lines
- Addition or abandonment of active rail lines

ADJOURN


There being no further business, the meeting was adjourned by unanimous consent.

ATTEST:

APPROVED:



Rhonda K. Snyder
Secretary



David K. Galbreath, Jr.
Chair