

OFFICE OF THE
LOGAN COUNTY ENGINEER
P.O. BOX 427
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SCOTT C. COLEMAN, P.E., P.S.
LOGAN COUNTY ENGINEER

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The Board of Logan County Commissioners
117 E. Columbus Avenue, Suite 100
Bellefontaine, OH 43311

January 6, 2025

Re: Review of Tarbutton Ditch #713 permanent assessment base and landowner assessment schedule

In 1964, Tarbutton Ditch #713, which consists of 217-feet of tile ditch (said tile being a 10" diameter tile that begins at a catch basin and runs for 197-feet; thence said tile runs into a 12" diameter tile that runs for 20-feet to outlet into Indian Lake) to help drain a watershed of approximately 3 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1964 and construction was completed in 1965. The Logan County Engineer's Office (LCEO) took over maintenance of the ditch and has continued maintaining it ever since. The LCEO recommends updating the permanent assessment base and, in an effort to ensure all benefitting parcels are being as fairly assessed as reasonably possible, the LCEO has submitted herewith an updated schedule of landowners to the LCC. The values in this updated schedule were obtained using the most accurate data that is available to the LCEO.

ORC Section 6137 allows for the LCC to review such ditch projects, to "add to the schedule of benefited owners any other owner who, in the judgment of the board, is benefited by the operation and maintenance of the improvement" (ORC 6137.11) and to reestablish the permanent assessment base per ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review."

The LCEO has calculated that the updated permanent assessment base cost for the project should be \$10,303.75 and the LCEO has recommended the LCC update the permanent base to

\$10,300.00. Per ORC, up to 20% of this updated permanent assessment base may be used to fund the ditch maintenance account thus the maximum allowed in this ditch account would be \$2,060.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$1,036.36, which means the maximum amount currently allowed in the ditch maintenance fund is \$207.27. The LCEO recommends assessing 2% of the proposed permanent assessment base for the ditch; this would yield \$ 212.64 annually.

I also recommend the Board accept the updated landowner assessment schedule. This updated schedule was created using the assessment method currently used by our office (said method updated January 1, 2022), which models the assessment calculations after a procedure first developed by the Preble County Soil and Water Conservation District in 1981. This procedure takes into consideration the following four physical features of a watershed: benefitted acres, land use, soils, and topography. The proposed watershed is based upon a watershed that was created using 2-foot contours obtained from 2019 LiDar. The existing watershed was created in 1964 and was likely created using 10-foot contours. Aerial imagery from 2022 was used to determine land use values and 2006 soil data was used to determine the soil group values.

Attachment #2 contains proposed resolution language if the above recommendations are accepted.

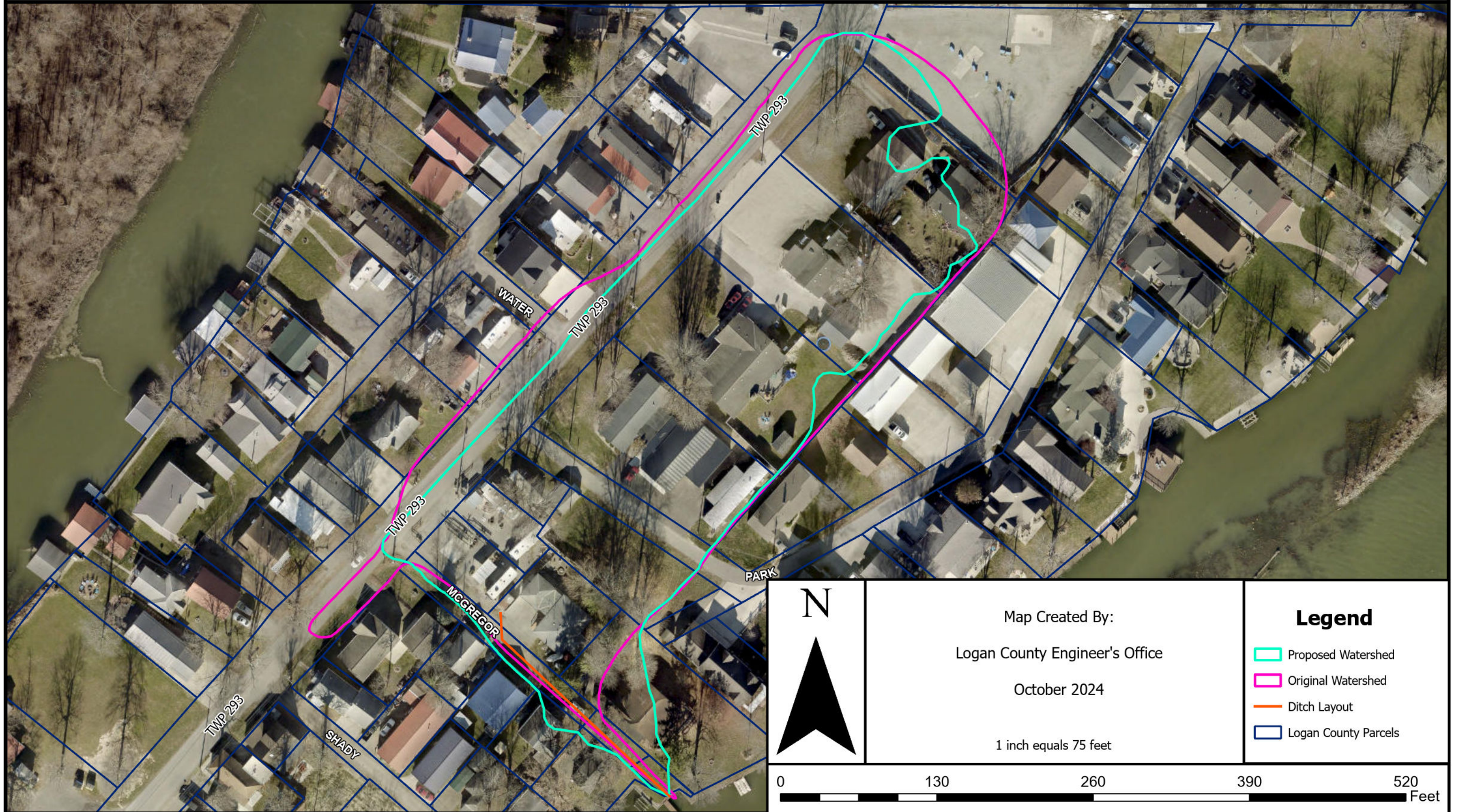
Respectfully submitted,



Scott C. Coleman, P.E., P.S.
Logan County Engineer

SCC/mjk/jsp
cc: Logan County Auditor; File

TARBUTTON DITCH #713 WATERSHED MAP



2025 TARBUTTON DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITED ACRES	TRACT DNU	DNU ASSESSMENT	MINIMUM ASSESSMENT	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (5% IN 2024)	2.0% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
43-006-13-09-011-000	RAJ SOCIAL PROPERTIES LLC	0.480	0.044	0.03	\$ 207.01	\$ -	\$ 206.86	\$ 4,711.57	\$ -	\$ 4.14	43-006-13-09-011-000
43-006-13-09-012-000	HIGH PATRICK E	0.400	0.305	0.10	\$ 719.01	\$ -	\$ 718.50	\$ 2,355.79	\$ 2.00	\$ 14.37	43-006-13-09-012-000
43-006-13-09-013-000	STORCH HAYDEN WILLIAM ETUX & JESSICA BROO	0.403	0.379	0.25	\$ 1,785.57	\$ -	\$ 1,784.31	\$ 4,711.57	\$ 2.00	\$ 35.69	43-006-13-09-013-000
43-006-13-09-014-000	HIGH NICK STEVEN GUARDIAN	0.400	0.397	0.14	\$ 1,003.07	\$ -	\$ 1,002.36	\$ 2,524.08	\$ 2.00	\$ 20.05	43-006-13-09-014-000
43-006-13-09-015-000	RAJ SOCIAL PROPERTIES LLC	0.360	0.358	0.31	\$ 2,177.34	\$ -	\$ 2,175.80	\$ 6,081.93	\$ 2.00	\$ 43.52	43-006-13-09-015-000
43-006-13-09-039-000	WYSS TODD W ETAL	0.290	0.119	0.04	\$ 294.71	\$ -	\$ 294.50	\$ 2,477.30	\$ 2.00	\$ 5.89	43-006-13-09-039-000
43-006-13-09-040-000	HARROD MARK A	0.141	0.138	0.13	\$ 950.22	\$ -	\$ 949.55	\$ 6,900.32	\$ 4.15	\$ 18.99	43-006-13-09-040-000
43-006-13-09-041-000	VANDEMARK JARED K	0.090	0.085	0.08	\$ 598.04	\$ -	\$ 597.61	\$ 7,041.67	\$ 7.77	\$ 11.95	43-006-13-09-041-000
43-006-13-09-042-000	VANDEMARK JARED K	0.070	0.067	0.07	\$ 472.82	\$ -	\$ 472.49	\$ 7,061.32	\$ 7.00	\$ 9.45	43-006-13-09-042-000
43-006-13-09-043-000	SNIDER RHONDA K	0.050	0.047	0.02	\$ 166.26	\$ -	\$ 166.14	\$ 3,535.00	\$ 6.22	\$ 3.32	43-006-13-09-043-000
43-006-13-09-044-000	WYSS TODD W ETAL	0.180	0.155	0.01	\$ 96.29	\$ -	\$ 96.23	\$ 619.47	\$ 2.59	\$ 2.00	43-006-13-09-044-000
43-006-13-09-046-000	TICE MARK A TRUSTEE (Park Dr)	0.394	0.102	0.06	\$ 450.21	\$ -	\$ 449.89	\$ 4,395.27	\$ -	\$ 9.00	43-006-13-09-046-000
43-006-17-01-001-000	LONG MICHAEL	0.100	0.005	0.00	\$ 11.17	\$ -	\$ 11.17	\$ 2,479.77	\$ 2.00	\$ 2.00	43-006-17-01-001-000
43-006-17-01-001-001	LONG MICHAEL	0.020	0.013	0.00	\$ 6.48	\$ 10.00	\$ 10.00	\$ 766.27	\$ -	\$ 2.00	43-006-17-01-001-001
43-006-17-01-001-002	LONG MICHAEL	0.015	0.013	0.00	\$ 6.23	\$ 10.00	\$ 10.00	\$ 796.31	\$ -	\$ 2.00	43-006-17-01-001-002
43-006-17-01-002-000	SNOW JOYCE D	0.076	0.012	0.01	\$ 40.54	\$ -	\$ 40.52	\$ 3,324.07	\$ 2.00	\$ 2.00	43-006-17-01-002-000
43-064-30-00-000-000	Stokes TWP Trustees (TR 293)	-	0.372	0.19	\$ 1,315.01	\$ -	\$ 1,314.08	\$ 3,528.63	\$ 2.33	\$ 26.28	43-064-30-00-000-000
TOTALS		2.61	2.61	1.45	\$ 10,300.00	\$ 20.00	\$ 10,300.00	\$ 63,310.33	\$ 44.06	\$ 212.64	

Notes:

1. Yellow highlighted parcels = parcels not currently being assessed
2. The following parcels on the existing Schedule of Landowners have been removed from this proposed Schedule of Landowners: 43-005-20-01-009-000, 43-006-17-01-003-000, 43-006-17-01-004-000, 43-006-17-01-005-000, 43-006-17-01-007-000
3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 5% of existing assesment base

PROPOSED ASSESSMENT BASE	\$ 10,300.00
1965 ASSESSMENT BASE	\$ 1,036.36
COST PER DNU	\$ 7,090.09
MIN. ASSESSMENT	\$ 20.00
ADJ COST	\$ 10,280.00
ADJ COST DNU	\$ 7,085.07

Tarbutton Ditch #713 Attachment #1

Process for updating permanent base assessment

- (1) LCEO looks through the ditch's historical documents and finds the original construction base (it would typically be listed on the original schedule of land owners)
- (2) LCEO converts the original construction base dollars into current dollars using this Consumer Price Index Inflation Calculator link provided by the U.S. Bureau of Labor:
https://www.bls.gov/data/inflation_calculator.htm
- (3) If the original construction base didn't include improving the entire ditch, the LCEO divides the total length of ditch by the length of the section of ditch that was improved and multiplies that by current dollars. This calculated amount will reflect what it would cost to reconstruct the entire ditch today and fulfills the intent of ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review"

Calculation for updated permanent base assessment for Tarbutton Ditch #713

In 1965, the County Engineer submitted the original schedule of landowners to the Commissioners using a permanent assessment base amount of \$1,036.36. The total cost to reconstruct and improve a total of 217-feet of ditch was \$1,036.36. The total length of the ditch that was put on permanent maintenance was 217-feet.

-Use the U.S. Bureau of Labor inflation calculator to find in August of 1965 \$1,036.36 has the equivalency of \$10,303.75 in June of 2024

-Requested updated permanent assessment base: \$10,300.00

- ORC 6137.03(2): "At no time shall a maintenance fund have an unencumbered balance greater than twenty percent of the permanent assessment base for maintenance". Updated maximum allowable maintenance fund balance is 20% of the permanent base:

$$0.2 \times \$10,300.00 = \$2,060.00$$

Owner:

To the landowners within the Tarbutton Ditch #713 watershed:

You're receiving this Legal Notice because a parcel of land you own is benefitting from Tarbutton Ditch #713. In 1964, Tarbutton Ditch #713, which consists of 217-feet of tiled ditch to help drain a watershed of approximately 3 acres, was petitioned for improvement according to Ohio Revised Code (ORC) 6131. The Logan County Commissioners (LCC) approved of this ditch petition improvement in 1964 and construction was completed in 1965. The Logan County Engineer's Office (LCEO) took over maintenance of the ditch and has continued maintaining it ever since.

ORC Section 6137 allows for the LCC to review such ditch projects, to "add to the schedule of benefited owners any other owner who, in the judgment of the board, is benefited by the operation and maintenance of the improvement" (ORC 6137.11) and to reestablish the permanent assessment base per ORC 6137.112, which states "the county engineer [is] to estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review."

In an effort to ensure all benefitting parcels are being as fairly assessed as reasonably possible, the LCEO has submitted an updated schedule of landowners to the LCC. The values in this updated schedule were obtained using the most accurate data that is available to the LCEO.

The LCEO has calculated that the updated permanent assessment base cost for the project should be \$10,303.75 and the LCEO has recommended the LCC update the permanent base to \$10,300.00. Per ORC, up to 20% of this updated permanent assessment base may be used to fund the ditch maintenance account thus the maximum allowed in this ditch account would be \$2,060.00. The LCEO has been maintaining the ditch with a permanent assessment amount of \$1,036.36, which means the maximum amount currently allowed in the ditch maintenance fund is \$207.27. The LCEO recommends assessing 2% of the proposed permanent assessment base for the ditch; this would yield \$ 212.64 annually.

On [DAY], [DATE], 2025, at [TIME] , a public hearing will be held at the Logan County Commissioners Office to discuss the changes outlined in this letter. Additional information regarding these changes, including the schedule of landowners and a map showing the benefitted parcels in the watershed, can be found at: <http://lceo.us/Ditches/Ditch-Improvements/Tarbutton.pdf>

If you do not attend the hearing or if you do not notify our office via a letter, email or phone prior to the hearing, we will assume you are in agreement with the proposed changes outlined in this letter. If you have any questions, please contact the LCEO's designee Jonathan Parthemore, GIS Tech, by phone at 937-599-7230 or by email at jparthemore@logancountyohio.gov.

This is not a bill but represents your assessment if the aforementioned updates are approved by the Logan County Commissioners. Assessments were determined via a procedure that takes into consideration the following four physical features of a watershed: benefitted acres, land use, soils, and topography. Please contact the LCEO's designee if you would like more details on your assessment. The "Percent of Entire Assessment Schedule" is the parcel's portion of the entire assessment. The "Current Annual Assessment" is the amount currently paid and the "Proposed Annual Assessment" is the amount that would be owed once assessments are levied, which is likely to begin in the year 2026.

Parcel Number	Parcel's Percent of Entire Landowners Assessment Schedule	Current Annual Assessment	Proposed Annual Assessment



CPI Inflation Calculator

CPI Inflation Calculator

\$ 1,036.36

in year1 month August ▼ year1 year 1965 ▼

has the same buying power as

\$10,303.75

in year2 month June ▼ year2 year 2024 ▼

Calculate

About the CPI Inflation Calculator

The CPI inflation calculator uses the [Consumer Price Index](#) for All Urban Consumers (CPI-U) U.S. city average series for all items, not seasonally adjusted. [This data](#) represents changes in the prices of all goods and services purchased for consumption by urban households.

Attachment #2

Whereas, ORC Section 6137 of the Ohio Revised Code allows for the Logan County Commissioners to reestablish the permanent assessment base; whereas, ORC Section 6137.112 allows this re-established permanent assessment base to be estimated by the county engineer who is to “estimate the construction cost of the improvement if that improvement were to be constructed at the time of the permanent assessment base review”; whereas, the Logan County Engineer has determined said construction estimate to be \$10,303.75 and recommended the permanent assessment base be \$10,300.00; whereas, by the adoption of a resolution the Logan County Commissioners may approve this updated permanent assessment base and henceforth this updated permanent assessment base will be the permanent assessment base that is used to calculate maintenance fund assessments for owners benefiting from the improvement;

Whereas, the Logan County Commissioners accept the proposed schedule of land owners that the Logan County Engineer has submitted for today’s hearing;

Whereas, the Logan County Commissioners accept the annual assessment percentage of 2% of the reestablished permanent assessment base;

Previous 5-year Funding History of Tarbuton Ditch #713

2021						
ASSMT	BALANCE	2020	2020	BALANCE	2020	ESTIMATED
BASE	1/1/20	INCOME	EXPENSES	1/1/21	ASSMT	INCOME
\$1,036.36	\$ 128.25	\$ 57.97	\$ 45.92	\$ 140.30	6.00%	\$ 62.18
2022						
ASSMT	BALANCE	2021	2021	BALANCE	2021	ESTIMATED
BASE	1/1/21	INCOME	EXPENSES	1/1/22	ASSMT	INCOME
\$1,036.36	\$ 140.30	\$ 63.82	\$ 47.00	\$ 157.12	4.00%	\$ 41.45
2023						
ASSMT	BALANCE	2022	2022	BALANCE	2022	ESTIMATED
BASE	1/1/22	INCOME	EXPENSES	1/1/23	ASSMT	INCOME
\$1,036.36	\$157.12	\$50.44	\$45.20	\$162.36	4.00%	\$41.45
2024						
ASSMT	BALANCE	2023	2023	BALANCE	2023	ESTIMATED
BASE	1/1/23	INCOME	EXPENSES	1/1/24	ASSMT	INCOME
\$1,036.36	\$162.36	\$41.45	\$48.39	\$155.42	4.00%	\$41.45
2024 ESTIMATED 2025						
ASSMT	BALANCE	ESTIMATED	2024	BALANCE	2024	ESTIMATED
BASE	1/1/24	INCOME	EXPENSES	1/1/25	ASSMT	INCOME
\$1,036.36	\$155.42	\$41.45	\$209.46	\$0.00	5.00%	\$51.82

2025 TARBUTTON DITCH REASSESSMENT

PARCEL NO.	NAME	TOTAL ACRES	BENEFITED ACRES	LAND USE INDUSTRIAL	LAND USE ROADS	LAND USE RESIDENTIAL	LAND USE CULTIVATED	LAND USE PASTURE	LAND USE WOODLAND	LAND USE DNU	SOILS GROUP D	SOILS GROUP C	SOILS GROUP DNU	TOPO RANGE 1 990-999.99	TOPO RANGE 2 1000-1009.99	TOPO DNU	TRACT DNU	DNU ASSESSMENT	MINIMUM ASSESSMENT	MINIMUM DNU	TRACT COST	COST PER BENEFITED ACRE	AMOUNT OF LAST ASSESSMENT COLLECTED (5% IN 2024)	2.0% OF PROPOSED ASSESSMENT BASE (proposed rate)	PARCEL NO.
				1.00	0.70	0.50	0.20	0.10	0.05		1.00	0.70		1.00	0.95										
43-006-13-09-011-000	RAJ SOCIAL PROPERTIES LLC	0.480	0.044	0.044	0.000	0.000	0.000	0.000	0.000	1.00	0.000	0.044	0.70	0.000	0.044	0.95	0.03	\$ 207.01	\$ -	0.00	\$ 206.86	\$ 4,711.57	\$ -	\$ 4.14	43-006-13-09-011-000
43-006-13-09-012-000	HIGH PATRICK E	0.400	0.305	0.000	0.000	0.305	0.000	0.000	0.000	0.50	0.000	0.305	0.70	0.000	0.305	0.95	0.10	\$ 719.01	\$ -	0.00	\$ 718.50	\$ 2,355.79	\$ 2.00	\$ 14.37	43-006-13-09-012-000
43-006-13-09-013-000	STORCH HAYDEN WILLIAM ETUX & JESSICA BROOK	0.403	0.379	0.379	0.000	0.000	0.000	0.000	0.000	1.00	0.000	0.379	0.70	0.000	0.379	0.95	0.25	\$ 1,785.57	\$ -	0.00	\$ 1,784.31	\$ 4,711.57	\$ 2.00	\$ 35.69	43-006-13-09-013-000
43-006-13-09-014-000	HIGH NICK STEVEN GUARDIAN	0.400	0.397	0.000	0.000	0.397	0.000	0.000	0.000	0.50	0.060	0.337	0.75	0.047	0.350	0.96	0.14	\$ 1,003.07	\$ -	0.00	\$ 1,002.36	\$ 2,524.08	\$ 2.00	\$ 20.05	43-006-13-09-014-000
43-006-13-09-015-000	RAJ SOCIAL PROPERTIES LLC	0.360	0.358	0.358	0.000	0.000	0.000	0.000	0.000	1.00	0.211	0.147	0.88	0.208	0.149	0.98	0.31	\$ 2,177.34	\$ -	0.00	\$ 2,175.80	\$ 6,081.93	\$ 2.00	\$ 43.52	43-006-13-09-015-000
43-006-13-09-039-000	WYSS TODD W ETAL	0.290	0.119	0.000	0.000	0.119	0.000	0.000	0.000	0.50	0.002	0.116	0.71	0.096	0.023	0.99	0.04	\$ 294.71	\$ -	0.00	\$ 294.50	\$ 2,477.30	\$ 2.00	\$ 5.89	43-006-13-09-039-000
43-006-13-09-040-000	HARRID MARK A	0.141	0.138	0.138	0.000	0.000	0.000	0.000	0.000	1.00	0.126	0.012	0.97	0.136	0.001	1.00	0.13	\$ 950.22	\$ -	0.00	\$ 949.55	\$ 6,900.32	\$ 4.15	\$ 18.99	43-006-13-09-040-000
43-006-13-09-041-000	VANDEMARK JARED K	0.090	0.085	0.085	0.000	0.000	0.000	0.000	0.000	1.00	0.083	0.001	1.00	0.083	0.002	1.00	0.08	\$ 598.04	\$ -	0.00	\$ 597.61	\$ 7,041.67	\$ 7.77	\$ 11.95	43-006-13-09-041-000
43-006-13-09-042-000	VANDEMARK JARED K	0.070	0.067	0.067	0.000	0.000	0.000	0.000	0.000	1.00	0.067	0.000	1.00	0.062	0.004	1.00	0.07	\$ 472.82	\$ -	0.00	\$ 472.49	\$ 7,061.32	\$ 7.00	\$ 9.45	43-006-13-09-042-000
43-006-13-09-043-000	SNIDER RHONDA K	0.050	0.047	0.000	0.000	0.047	0.000	0.000	0.000	0.50	0.047	0.000	1.00	0.045	0.002	1.00	0.02	\$ 166.26	\$ -	0.00	\$ 166.14	\$ 3,535.00	\$ 6.22	\$ 3.32	43-006-13-09-043-000
43-006-13-09-044-000	WYSS TODD W ETAL	0.180	0.155	0.000	0.000	0.000	0.000	0.000	0.000	0.10	0.091	0.064	0.88	0.151	0.004	1.00	0.01	\$ 96.29	\$ -	0.00	\$ 96.23	\$ 619.47	\$ 2.59	\$ 2.00	43-006-13-09-044-000
43-006-13-09-046-000	TICE MARK A TRUSTEE (Park Dr)	0.394	0.102	0.000	0.102	0.000	0.000	0.000	0.000	0.70	0.069	0.033	0.90	0.063	0.039	0.98	0.06	\$ 450.21	\$ -	0.00	\$ 449.89	\$ 4,395.27	\$ -	\$ 9.00	43-006-13-09-046-000
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43-006-17-01-001-001	LONG MICHAEL	0.020	0.013	0.000	0.000	0.000	0.000	0.013	0.000	0.10	0.000	0.013	0.70	0.013	0.000	1.00	0.00	\$ 6.48	\$ 10.00	0.00	\$ 10.00	\$ 766.27	\$ -	\$ 2.00	43-006-17-01-001-001
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43-006-17-01-002-000	SNOW JOYCE D	0.076	0.012	0.000	0.000	0.012	0.000	0.000	0.000	0.50	0.010	0.002	0.95	0.009	0.003	0.99	0.01	\$ 40.54	\$ -	0.00	\$ 40.52	\$ 3,324.07	\$ 2.00	\$ 2.00	43-006-17-01-002-000
43-064-30-00-000-000	Stokes TWP Trustees (TR 293)	-	0.372	0.000	0.372	0.000	0.000	0.000	0.000	0.70	0.036	0.336	0.73	0.190	0.183	0.98	0.19	\$ 1,315.01	\$ -	0.00	\$ 1,314.08	\$ 3,528.63	\$ 2.33	\$ 26.28	43-064-30-00-000-000
TOTALS			2.61							10.70			13.96			16.71	1.45	\$ 10,300.00	20.00	0.00	\$ 10,300.00	\$ 63,310.33	\$ 44.06	\$ 212.64	

- Notes:
 1. Yellow highlighted parcels = parcels not currently being assessed
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 3. 'AMOUNT OF LAST COLLECTED' based upon assessing the current schedule of landowners at 5% of existing assessment base

PROPOSED ASSESSMENT BASE	\$ 10,300.00
1965 ASSESSMENT BASE	\$ 1,036.36
COST PER DNU	\$ 7,090.09
MIN. ASSESSMENT	\$ 20.00
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ADJ COST DNU	\$ 7,085.07