

BOARD OF APPRAISERS MEETING

Dayton, Ohio

March 21, 2024

The regular meeting of the Board of Appraisers of The Miami Conservancy District (MCD) and its Subdistricts was called to order at 9:00 a.m. with David K. Galbreath, Jr., Chairman; Adam P. Kranbuhl, Member; and Joseph P. Kelley, 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/Interim Board Secretary; Kenneth P. Moyer, Treasurer; Donald P. O'Connor, Chief Engineer; Shannon E. Phelps, Manager of Administration; and Christina M. Pfeiffer, Executive Assistant. Barry M. Puskas, Chief of Technical and Engineering Services, joined the meeting at 9:03 a.m.

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

Guests in attendance at the work session: 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 March 14, 2024.

MINUTES

The Minutes of the Board of Appraisers meetings of August 3, 2023, and February 29, 2024, were provided to members of the Board for review and comment. The Board of Appraisers, on motion by Mr. Kranbuhl and seconded by Mr. Kelley, unanimously approved the minutes for the August 3, 2023, and February 29, 2024, meetings.

The next items of business were requests for approval of corrected methodology resolutions for flood protection capital improvements. Ms. Lodor reviewed the changes to the dates of the court filings in the resolutions for individual and unit benefits and requested the Board's approval. In addition, Ms. Lodor informed the Board of a change in the benefit to Miller Ditch stated in the resolution regarding the Readjustment of the Appraisal of Individual Benefits for Flood Protection Maintenance.

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

**RESOLUTION
READJUSTMENT OF THE APPRAISAL OF INDIVIDUAL BENEFITS
FLOOD PROTECTION MAINTENANCE
MARCH 21, 2024**

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, By Entry filed August 26, 2020, the Conservancy Court of The Miami Conservancy District ordered 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;

WHEREAS, on May 30, 2023, the Board of Appraisers approved a resolution for the methodology for appraisal of benefits. This Resolution corrects the date of the Entry filing referenced in the paragraph above. No other substantive changes have been made from the previous resolution.

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:

**INDIVIDUAL BENEFIT = Property Value
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:

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

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
March 21, 2024

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

**RESOLUTION
READJUSTMENT OF THE APPRAISAL OF UNIT BENEFITS
FLOOD PROTECTION MAINTENANCE
MARCH 21, 2024**

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, By Entry filed August 26, 2020, the Conservancy Court of The Miami Conservancy District, ordered 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;

WHEREAS, this Resolution updates the Board of Appraiser's May 30, 2023, Resolution, titled Readjustment of the Appraisal of Unit Benefits Flood Protection Maintenance, with regard to the unit value for Miller Ditch, and this Resolution corrects the date of filing of the Conservancy Court's Entry ordering the Board of Appraisers of The Miami Conservancy District to make a Readjustment of the Appraisal of Benefits. This Resolution makes no other substantive changes to the May 30, 2023 resolution;

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 \$626,315.79 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

Next, the Board of Appraisers, on motion by Mr. Kelley and seconded by Mr. Kranbuhl, unanimously approved the following resolution regarding the Methodology for Appraisal of Individual Benefits for Flood Protection Capital Improvements.

**RESOLUTION
METHODOLOGY FOR APPRAISAL OF INDIVIDUAL BENEFITS
FLOOD PROTECTION CAPITAL IMPROVEMENTS
MARCH 21, 2024**

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

WHEREAS, By Entry filed August 26, 2020, the Conservancy Court of The Miami Conservancy District ordered 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;

WHEREAS, on August 3, 2023, the Board of Appraisers approved a resolution for the methodology for appraisal of benefits. This Resolution corrects the date of the Entry filing referenced in the paragraph above. No other substantive changes have been made from the previous resolution.

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; and

WHEREAS, the total amount of assessments levied is insufficient to pay the cost of works set out in the official plan, together with additional work done; and

WHEREAS, the MCD Board of Consultants (BOC) has reviewed MCD flood protection infrastructure condition, analysis, and capital improvement needs for the last three decades. In that time the BOC has insisted on significant investment in capital improvements. In the most recent meetings with the BOC, they agreed that significant capital investment is necessary for the flood protection system to function as required; and

WHEREAS, MCD's Chief Engineer has developed a phased, measured, and prioritized approach based on completed and ongoing inventories, inspections, and analyses of MCD flood protection assets. Further planning, studies, and detailed designs will be necessary to refine the plan over the coming years; and

WHEREAS, the MCD Board of Directors approved a resolution on June 21, 2023, authorizing the General Manager to develop a benefit methodology and seek approval of the Board of Appraisers of said methodology for a capital assessment in accordance with Section 6101.48 Revised Code of Ohio.

NOW, THEREFORE, BE IT RESOLVED by the Board of Appraisers of The Miami Conservancy District that the procedures defined in Section A of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance dated March 21, 2024, shall be used in the preparation of this Methodology for Appraisal of Individual Benefits for Flood Protection Capital Improvements; and

BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that Individual Benefits defined in Section B – Holes Creek Benefits of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance dated March 21, 2024, shall not be used in the preparation of this Methodology for Appraisal of Individual Benefits for Flood Protection Capital Improvements; and

BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that Individual Benefits defined in Section C – Owl Creek Benefits of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance dated March 21, 2024, shall not be used in the preparation of this Methodology for Appraisal of Individual Benefits for Flood Protection Capital Improvements.

Next, the Board of Appraisers, on motion by Mr. Kranbuhl and seconded by Mr. Kelley, unanimously approved the following resolution regarding the Methodology for Appraisal of Unit Benefits for Flood Protection Capital Improvements.

**RESOLUTION
METHODOLOGY FOR APPRAISAL OF UNIT BENEFITS
FLOOD PROTECTION CAPITAL IMPROVEMENTS
MARCH 21, 2024**

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

WHEREAS, By Entry filed August 26, 2020, the Conservancy Court of The Miami Conservancy District ordered 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;

WHEREAS, on August 3, 2023, the Board of Appraisers approved a resolution for the methodology for appraisal of benefits. This Resolution corrects the date of the Entry filing referenced in the paragraph above. No other substantive changes have been made from the previous resolution.

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 but are exempt from individual assessments in accordance with Paragraph A(6) of the Board of Appraisers Resolution regarding the Readjustment of the Appraisal of Individual Benefits – Flood Protection Maintenance dated March 21, 2024; 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, the total amount of assessments levied is insufficient to pay the cost of works set out in the official plan, together with additional work done; and

WHEREAS, the MCD Board of Consultants (BOC) has reviewed MCD flood protection infrastructure condition, analysis, and capital improvement needs for the last three decades. In that time the BOC has insisted on significant investment in capital improvements. In the most recent meetings with the BOC, they agreed that significant capital investment is necessary for the flood protection system to function as required; and

WHEREAS, MCD’s Chief Engineer has developed a phased, measured, and prioritized approach based on completed and ongoing inventories, inspections, and analyses of MCD flood protection assets. Further planning, studies and detailed designs will be necessary to refine the plan over the coming years; and

WHEREAS, the MCD Board of Directors approved a resolution on June 21, 2023, authorizing the General Manager to develop a benefit methodology and seek approval of the Board of Appraisers of said methodology for a capital assessment in accordance with Section 6101.48 Revised Code of Ohio.

NOW, THEREFORE, BE IT RESOLVED by the Board of Appraisers of The Miami Conservancy District that the procedures defined in Section A of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Unit Benefits – Flood Protection Maintenance dated March 21, 2024, shall be used in the preparation of this Methodology for Appraisal of Public Corporation Unit Benefits – Flood Protection Capital Improvements; and

BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the procedures defined in Section B – Race Street Pump Station Benefits of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Unit Benefits – Flood Protection Maintenance dated March 21, 2024, shall not be used in the preparation of this Methodology for Appraisal of Public Corporation Unit Benefits – Flood Protection Capital Improvements; and

BE IT FURTHER RESOLVED by the Board of Appraisers of The Miami Conservancy District that the procedures defined in Section C – Miller Ditch Benefits of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Unit Benefits – Flood Protection Maintenance dated March 21, 2024, shall not be used in the preparation of this Methodology for Appraisal of Public Corporation Unit Benefits – Flood Protection Capital Improvements.

SECTION B. 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 procedures defined in Section D of the Board of Appraisers Resolution regarding Readjustment of the Appraisal of Unit Benefits – Flood Protection Maintenance dated March 21, 2024, shall be used in the preparation of this Methodology for Appraisal of Unit Benefits – Flood Protection Capital Improvements.

Next, Mr. Puskas presented the Revised Appraisal Record of Benefits dated March 21, 2024 for review and approval by the Board of Appraisers.

The Board of Appraisers, on motion by Mr. Kelley and seconded by Mr. Kranbuhl, unanimously approved the following resolution regarding the Revised Appraisal Record of Benefits.

RESOLUTION REVISED APPRAISAL RECORD OF BENEFITS March 21, 2024

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 26th 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 flood protection maintenance and capital improvement assessments of said District; and

WHEREAS, on March 21, 2024, the Board of Appraisers approved resolutions defining the methodology for determining benefits to individual parcels, public corporations and railroad lines;

NOW, THEREFORE, BE IT RESOLVED by the Board of Appraisers of The Miami Conservancy District that the Revised Appraisal Record of Benefits, dated March 21, 2024, be approved for the purpose of levying the flood protection maintenance and capital improvements assessments.

Finally, Ms. Lodor presented communications planned and already conducted by MCD staff in regard to the Seventh Readjustment of Benefits, including publishing a legal notice in newspapers with the largest publication in the five counties, postcards that will be mailed to all 42,000 property owners benefitting from the flood protection system, and open houses in Hamilton, Troy, and Dayton.


ADJOURN

There being no further business, the meeting was adjourned on motion by Adam P. Kranbuhl, and seconded by Joseph P. Kelley at 9:40 p.m.

ATTEST:


MaryLynn Lodor
General Manager/Interim Board Secretary

APPROVED:


David K. Galbreath, Jr.
Chairman