

April 10, 2024

To: Mayor and Members of Council

202401047

From: Sheryl M.M. Long, City Manager

Subject: Emergency Ordinance – Assessment Equalization Board

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Attached is an emergency ordinance captioned:

“**ESTABLISHING** the 2025 Urban Forestry Program Assessment Equalization Board, appointing three members thereto, and setting the time and place for hearings.”

On February 28, 2024, City Council passed Resolution No. 14 – 2024 declaring the necessity of continuing the Urban Forestry Program for the year 2025. The attached ordinance will create an appeal process for property owners in the Urban Forestry Maintenance District who feel that they are incorrectly included, unable, or unwilling to participate in the assessment.

Chapter 727 of the Ohio Revised Code sets forth the steps that political subdivisions must follow prior to levying an assessment. One provision of the chapter permits affected property owners to challenge an assessment as to “amount or apportionment.” If such an objection is filed, the law requires that an assessment equalization board be created to hear the objections. One objection has been filed to the assessment of the property in the Urban Forestry Maintenance District. After the hearing, the board will report back to Council, and Council will consider two separate ordinances to proceed with and levy the assessments. Since Chapter 727 requires that the county auditor be notified of all assessments by mid-September, quick action is needed to establish the board, hold a hearing, and have Council consider the assessment ordinances in a timely manner.

The Administration recommends the adoption of this ordinance.

Cc: Jason Barron, Director of Parks;  
J. Mobley; C. Courtney; H. Fairbanks

Attachment I – Ordinance

Attachment II – Objection Letter

Attachment III – Equalization Board Member Recommendation and Resumes