

May 28, 2020

TO: Mayor and Members of City Council

FROM: Patrick A. Duhaney, City Manager *PA*

202000677

SUBJECT: **Assessment Equalization Board**

Attached is an emergency ordinance captioned:

ESTABLISHING the 2021 Urban Forestry Program Assessment Equalization Board, appointing three members thereto, and setting the time and place for hearings.

On April 15, 2020, City Council passed Resolution No. 26 – 2020 declaring the necessity of continuing the Urban Forestry Program for the year 2021. 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. Two objections have been filed to the assessment of the property in the Urban Forestry Maintenance District. Since Chapter 727 requires that the county auditor be notified of all assessments by mid-September, quick action is needed to have the assessment submitted on time.

The Administration recommends the adoption of this ordinance.

Attachment I – Emergency Ordinance

Attachment II – Objection Letters & Equalization Board Resumes

cc: Kara Kish, Director of Parks *KSK*
L. Parker, C. Courtney