

September 8, 2025

To: Members of the Budget & Finance Committee 202501669

From: Sheryl M. M. Long, City Manager

Subject: **Ordinance – 2025 Assessment Equalization Board Ordinance – DCID**

Attached is an Ordinance captioned:

ESTABLISHING the Downtown Cincinnati Improvement District Assessment Equalization Board, appointing three members thereto, and setting the time and place for hearings in accordance with the applicable provisions of the Ohio Revised Code.

On June 11, 2025, City Council passed Resolution No. 51 – 2025 declaring the necessity of assessing the real property within the Downtown Cincinnati Improvement District in order to raise funds for the implementation of the 2026-2029 Services Plan.

The attached ordinance will create an appeal process for property owners in the Downtown Cincinnati Improvement District who object to 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 to the assessment have been filed. After the hearing, the board will report back to Council, and Council will consider the board’s report and legislation on whether to proceed with and levy the assessments.

Since Chapter 727 requires that the county auditor be notified of all assessments by October, 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: William “Billy” Weber, Assistant City Manager
