



Ohio Revised Code

Section 940.27 Schedule of estimated assessments.

Effective: March 24, 2021

Legislation: House Bill 340 - 133rd General Assembly

(A) After preparing an estimate of the cost of a proposed improvement, the board of supervisors of a soil and water conservation district or its designee shall prepare a schedule of estimated assessments on land within the area that will be benefited by a proposed improvement. The board shall include in the schedule the name and address of each landowner whose parcel of land will be benefited by the proposed improvement and a description of each landowner's parcel. The board shall obtain the names and addresses from the tax duplicates of the county. The board shall obtain the descriptions from the county recorder's office. For purposes of the description the county recorder shall not require a metes and bounds survey.

(B) In determining the estimated assessment on a parcel of land, the board or its designee shall do both of the following:

(1) Use the information compiled in accordance with sections 940.24 to 940.26 of the Revised Code;

(2) Consider, and incorporate when applicable, the following factors in the calculations:

(a) Acreage of the parcel;

(b) Volume of water produced by the parcel;

(c) Distance of the parcel from the proposed improvement;

(d) Percentage of the proposed improvement to be used by the parcel;

(e) The construction of works that are determined to solely benefit the particular parcel;

(f) Soil types of the parcel;



(g) The county auditor's land value or current agricultural use value, if applicable, of the parcel;

(h) Existing drainage infrastructure that can be incorporated into the proposed improvement and associated cost savings;

(i) Any other factors pertinent to the proposed improvement and the watershed that will be affected by the proposed improvement;

(j) Any benefits as defined in section 6131.01 of the Revised Code.

(C) Unless the board determines for good cause that a lower amount is appropriate, the board shall not establish an estimated assessment for a parcel of land in an amount less than twenty-five dollars, including the cost of preparing and mailing the notice required under section 940.32 of the Revised Code. If a dwelling is located on a lot that comprises two or more contiguous parcels of land, the board may establish an estimated assessment of not less than twenty-five dollars for all of the parcels, including the cost of preparing and mailing the notice required under section 940.32 of the Revised Code.

(D) The board shall ensure that the total of the estimated assessments, including the total estimated assessments allocated to public corporations and the state, is not greater than the estimated cost of the proposed improvement.