

BOARD OF APPRAISERS MEETING

Dayton, Ohio

November 11, 2021

The regular meeting of the Board of Appraisers of The Miami Conservancy District (MCD) and its Subdistricts was called to order at 9:10 a.m. with David K. Galbreath, Jr., Chair; Robert A. Harris, Member; and Adam P. Kranbuhl, Member present. The meeting was held at MCD headquarters located at 38 East Monument Avenue in Dayton.

Members of the staff in attendance: Janet M. Bly, General Manager; Rhonda K. Snyder, Secretary; Kenneth P. Moyer, Treasurer; and Barry M. Puskas, Chief of Technical and Engineering Services.

Legal counsel in attendance: W. Chip Herin III, Coolidge Wall Co., LPA.

Guests in attendance: 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 November 3, 2021.

MINUTES

The minutes of the November 8, 2018, meeting were provided to members of the Board for review and comment.

The Board of Appraisers, on motion by Mr. Kranbuhl and seconded by Mr. Harris, unanimously approved the minutes for the November 8, 2018, meeting.

Next, Mr. Moyer provided the following information and a presentation regarding the Seventh Readjustment of the Appraisal of Benefits.

SEVENTH READJUSTMENT OF THE APPRAISAL OF BENEFITS

Ohio Revised Code Section 6101.54 states:

Whenever the owners or representatives of twenty-five per cent or more of the acreage or value of the lands in a conservancy district or the board of directors of a conservancy district file a petition with the clerk of the court having jurisdiction in the original case, stating that there has been a material change in the values of the property in the district or additional benefits are being derived from the works and the improvements of the district since the last previous appraisal of benefits, and praying for a readjustment of the appraisal of benefits for the purpose of making a more equitable basis for the levy of the maintenance assessment under section 6101.53 of the Revised Code, the clerk shall give notice of the filing and of a hearing of the petition by publication.

...There shall be no readjustment of benefits more often than once in six years.

The last readjustment of the appraisal of benefits was completed in 2012. Current benefits are based on property values obtained from county auditors at the end of 2011.

In July 2020, after a preliminary review of changes in property values and the length of time since the last readjustment, staff recommended that the Board of Directors petition the Conservancy Court to order a readjustment of the appraisal of benefits. The Board of Directors approved this recommendation and on August 21, 2020, the Conservancy Court ordered the Board of Appraisers to make such readjustment in the manner provided in Sections 6101.01 to 6101.84, inclusive, of the Ohio Revised Code.

Mr. Moyer informed the Board of Appraisers of a pending appeal by Roger Reynolds, Butler County Auditor, to the Ohio Board of Tax Appeals. Butler County property owners account for approximately 23.2% of the total MCD benefits.

On August 24, 2020, the Butler County Auditor filed a tentative abstract of the values produced by the Auditor's 2020 sexennial reappraisal to the Ohio Tax Commissioner, who rejected the values as being too low. On September 30, 2020, the Butler County Auditor's office filed a second tentative abstract. The Ohio Tax Commissioner again rejected the values. Butler County appealed the Commissioner's decision to the Ohio Board of Tax Appeals on January 14, 2021, and that appeal is still pending.

Since the appeal was pending, Butler County was permitted to use its revised reappraised figures for purposes of tax year 2020 (payable in 2021) taxes, meaning property owners paid tax year 2020 values (in calendar year 2021) based on Butler County's revised reappraised values (which are not yet final pending resolution of the appeal). If the final determination is that Butler County did not increase values enough, then additional back taxes could be owed (as property owners would have paid 2020 taxes based on too low values).

If MCD were to move forward with the readjustment of benefits by relying on Butler County's currently assessed 2020 values, it is possible that some Butler County values used by MCD will be impacted by the ultimate conclusion of the pending appeal.


As of November 11, the Butler County appeal was still pending. Staff informed the Board of Appraisers that based on this information the best course of action is to delay the readjustment.


ADJOURN

There being no further business, the meeting was adjourned by unanimous consent.

ATTEST:

APPROVED:


Rhonda K. Snyder
Secretary


David K. Galbreath, Jr.
Chair