

Assessment Equalization Board

Member,

Welcome to the assessment Equalization Board. On behalf of the Village of Pleasant Hill, thank you for agreeing to be a part of this process.

Your authority comes from the Ohio Revised Code §726.16, a copy of which is attached, and is triggered when property owners formally objects to the estimated cost or apportionment of a special assessment. Your duties and the criteria you are to use are set forth in §726.17, a copy of which is attached.

Section 726.17 mandates you to equalize the estimated assessments so that they conform to the standards prescribed in the initial Resolution of Necessity. (a copy of which is attached) You must review the Resolution of Necessity and determine what standard/method was chosen by the Village to estimate the assessments. Then you must evaluate whether that method/standard was executed accurately and fairly across all properties within the project.

If in your evaluation you determine that a parcel of land was omitted and should be included within the assessment – then you must schedule another hearing and give that landowner notice of the hearing.

If in your evaluation you determine that an initial estimated assessment needs to be increased, you must schedule a hearing and provide notice to all landowners that would be affected by the increase.

If in your evaluation you determine that an initial estimated assessment needs to be decreased, no additional hearing or notice of such is needed.

After you have held all hearings, you shall report to the village council your recommendations including any changes that should be made to the initial estimated assessment. So, after review, if you find that all of the initial estimate assessments were done in conformity to the standards/methods as set forth in the Resolution of Necessity, then you would recommend no changes. If after review, you find that the initial estimated assessment was not done in conformity with the Resolution of Necessity, you would recommend to council, what

changes/modifications in the initial estimated assessments are needed to bring them into conformity.

This report should be in writing and presented at the next scheduled council meeting.

Please note, that most of the objections to the assessments will not have anything to do with actual calculation of the estimated assessments, but more to do with the Williams Street project itself. Your role is only to determine if the estimated assessments are in conformity with the method/standard set forth in the Resolution of Necessity.

If you have questions about the procedure or your responsibilities, please don't hesitate to reach out to me.

Sincerely,

J. Andrew Wannemacher
Solicitor for the Village of Pleasant Hill
937-216-6862