



REQUEST FOR ASSESSMENT REVIEW

www.mwcd.org

Process Summary

The Muskingum Watershed Conservancy District offers a Request for Assessment Review process to those parcel owners who wish to provide additional evidence regarding their MWCD maintenance assessment. There are three types of review available to the parcel owner. They are:

1. ADJACENCY REVIEW

According to MWCD Billing Policy 4, "For the purposes of the MWCD maintenance assessment, parcels with an AUC of either Residential (R), Agricultural (A) or Vacant (V) and owner(s) whose name(s) match exactly and are adjacent to each other may be consolidated and billed one (1) Equivalent Residential Unit (ERU)." If the owners of record are exclusively husband and/or wife, dower interest allows consolidation with appropriate evidence of marriage. Parcels divided by a private or public road, stream, bicycle path or railroad are considered adjacent. Access easements connecting two or more tracts of land with the same owner of record, where the access easement passes over land owned by a different owner of record, does not qualify parcels for adjacency and consolidation.

Parcel owners who feel their properties meet these requirements, but have not been consolidated, may file an adjacency review. An MWCD Assessment Specialist will then review the requested parcels to determine whether Billing Policy 4 should be applied, and modify the charge accordingly.

2. IMPERVIOUS AREA REVIEW

According to MWCD Billing Policy 15.5, "Parcel owners who believe the impervious area computations (set forth in Billing Policy 14) are not representative of the actual impervious area may submit additional information for re-evaluation, and if justified, the charge will be modified accordingly."

Parcel owners whose AUC is not R, A, or V, with assessments greater than \$12 who feel impervious area computations are not representative of the actual impervious area on their parcel may file for an impervious area review. Additional information, such as, but not limited to, up-to-date aerial photography or a site plan showing the dimensions of all impervious surfaces, should be submitted along with the Request for Assessment Review. An MWCD Assessment Specialist will then review the requested parcels to determine the amount of impervious area and modify the charge accordingly.

Because MWCD recognizes that such additional information can be difficult or inconvenient for the parcel owner to obtain, it offers an alternative method of review as a service to the parcel owner. This alternative consists of an MWCD Assessment Specialist researching the amount of impervious area present on the requested parcels through the use of additional information including, but not limited to, aerial photography and improvement dimensions reported by the county of record. The Assessment Specialist will then modify the charge accordingly.

3. PROPERTY USE/OWNERSHIP CHANGE

Parcel owners with a recently acquired parcel, or a parcel with a recent Property Use Code change, may file for a property use/ownership change review. Documentation from the county of record must be provided by the parcel owner as proof of the change. An MWCD Assessment Specialist will then review the documentation and modify the charge accordingly.

****NOTE**** *When requesting a review of an assessment based on Property Use/Ownership Changes, it is important to keep in mind key dates in the assessment process. The MWCD Board of Appraisers has set an annual date of April 1 to receive data from each county within the Watershed. Ohio Revised Code section 6101 requires the Watershed to levy the assessment record on or before September 30 each year. With proper evidence of a property use and/or ownership change, the MWCD may modify the county record, which is received on April 1, up until September 30. Any transaction of ownership and/or use code that occurs after the assessment record is levied will not be changed until the following calendar year. In a situation where the ownership of a parcel changes after the assessment is levied, the buying and selling parties are responsible for the settlement of the prorated assessment.*

Upon the completion of a Request for Assessment Review, the parcel owner will receive a notice stating whether or not a change will be made and exhibits that document the details of their case. If a change is to be made, an Assessment Correction Order will be forwarded to the county of record as authorization to adjust the assessment on the parcel owner's tax bill.

If a review results in a change, that change will be reflected in future assessments, provided the details of the case do not change in any way. It is important to note that a Request for Assessment Review is for a review of the current year assessment(s) only. If the parcel owner believes they have overpaid assessments for previous years, an Assessment Payment Verification Form *and supporting documentation in the form of proof of payment* must be submitted with the Request for Assessment Review. The Assessment Payment Verification Form and a list of accepted types of Proof of Payment are available at www.mwcd.org.

Procedures for Administrative Review

1. ALL SECTIONS of the Request for Assessment Review form must be completed.
2. The "Request for Assessment Review" form may be delivered to the MWCD by:

MAIL	FAX	EMAIL SCANNED COPY	HAND DELIVERY
MWCD Assessment P.O. Box 349 New Philadelphia, OH 44663	(330) 364-4161	assessment@mwcd.org	MWCD Main Office 1319 Third Street NW New Philadelphia, OH 44663

3. When the MWCD receives the written request it is date stamped. Requests for assessment review will be reviewed by MWCD staff members in the order they are received; the staff will contact the parcel owner if more information is needed to complete the review. When a review is completed, either a "Notification of Change" letter is sent to the parcel owner outlining the changes made to their assessment or a letter is sent indicating why the assessment calculation is correct and no change is warranted.

If you receive a Notification of Change letter, please be aware that your county tax bill may not reflect any changes to the assessment amount. Any billed assessment over the amount indicated in the Notification of Change letter will be refunded after second-half disbursements are received from the county. The Notification of Change letter also will detail the refund procedures.

Procedures for Retroactive Billing Adjustment

The Request for Assessment Review Form is designated to resolve issues with current and future year assessments. If you believe your parcel(s) has been assessed incorrectly in the previous year(s), Maintenance Assessment Billing Policy 8 allows for retroactive billing adjustments for any and all types of discovered billing errors. These errors typically include:

- Parcel Identification Number matched with incorrect property.
- Estimated impervious area was either too high or too low (incorrect land use or errors in gross area).
- Incorrect consolidation of adjacent Agricultural, Residential, and/or Vacant parcels.

To have your parcel(s) reviewed for a retroactive billing adjustment, please submit an Assessment Payment Verification Form (available at www.mwcd.org or upon request from MWCD) and appropriate supporting documentation with your Request for Assessment Review.

Accepted forms of supporting documentation are as follows:

- **Tax bills paid through your mortgage escrow account** - Please provide your Real Estate tax payment information provided by your mortgage company.
- **Tax bills paid in person with cash or money order** - Please provide the receipt given to you by the County Treasurer at the time of payment.
- **Tax bills paid by check** - Please provide a statement showing a copy of the canceled check and the associated tax bill. For many counties, proof of payment may be obtained via the Auditor's real estate web site by searching for previous tax years. Request a copy of your paid taxes statement by going to your County Treasurer's office for proof of previous payment.

Note: Submitting only a copy of your tax bill is not sufficient evidence of payment.

When a review is completed, a letter detailing the results will be sent to the parcel owner(s). If a retroactive billing adjustment is warranted, refunds will be issued for a period not to exceed three years preceding discovery of the error.

Please contact an Assessment Specialist toll free at (866) 755-6923 if you have any questions regarding the Request for Assessment Review process or Retroactive Billing Adjustment process.



TEAR HERE

TEAR HERE



REQUEST FOR ASSESSMENT REVIEW

• PLEASE PRINT •

CASE #

For Official Use Only

SECTION 1 – PROPERTY OWNER INFORMATION

Please be sure to complete contact information in Section 4.

Last Name or Company/Organization

First Name and M.I. (if an individual)

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SECTION 2 – PROPERTY INFORMATION

The following information can be found on your tax duplicate. Please list additional parcels on a separate sheet and attach.

Parcel Identification Number (PIN)	Property Owner(s)

County where parcels are located:

SECTION 3 – REASON FOR ASSESSMENT REVIEW

- Adjacency Review** – To qualify, all parcels must be classified by the MWCD as Agricultural, Residential or Vacant and have the same owner(s) of record. The MWCD’s classifications are derived from the official county record. If the owners of record are exclusively husband and/or wife, dower interest allows consolidation with appropriate evidence of marriage. Parcels divided by a private or public road, stream, bicycle path or railroad are considered adjacent.
- Impervious Area Review** – To qualify, all parcels must be classified by the MWCD as Commercial, Industrial, Institutional, Abatement and/or Public Utility. The MWCD’s classifications are derived from the official county record. Actual impervious areas (i.e. rooftops, paved driveways, paved parking lots) are reviewed and the annual assessment will be modified accordingly.
- Property Use/Ownership Change** – Documentation from the County Auditor must be provided as proof of change (please attach).

Please provide any additional information that may assist in the review of your parcels:

SECTION 4 – CONTACT INFORMATION

Please provide the preferred contact information for correspondence related to this request.

Last Name	First Name	M.I.
<input type="text"/>	<input type="text"/>	<input type="text"/>
Title/Relationship	Company/Organization	
<input type="text"/>	<input type="text"/>	
Mailing Address		
<input type="text"/>		
<input type="text"/>		
City/State/Zip		
<input type="text"/>		
Email Address	Daytime Phone (with area code)	
<input type="text"/>	<input type="text"/>	

SECTION 5 – SIGNATURE

*** IMPORTANT ***

This form is for a review of the current year assessment(s) only.
 If you believe you have overpaid assessments for previous years,
 an *Assessment Payment Verification Form and supporting documentation*
must be submitted with this request.

The Assessment Payment Verification Form is available by contacting MWCD.

By signing this document, you certify that all information herein provided is accurate to the best of your knowledge; you recognize that an assessment review does not guarantee a reduction in the amount of your annual assessment and could result in an increase in subsequent years.

This review will NOT be processed without an authorized signature and date.

Signature

Date

MWCD USE ONLY Acknowledgement of Receipt

Date _____

Time _____

By _____

**Please send completed form(s) to:
 MUSKINGUM WATERSHED
 CONSERVANCY DISTRICT**

1319 Third Street NW • P.O. Box 349
 New Philadelphia, OH 44663-0349

Phone (330) 364-8039 or Toll Free (866) 755-6923
 Fax (330) 364-4161
www.mwcd.org