

REPORT OF ASSESSMENT EQUALIZATION BOARD

To the Council of the City of Toledo, Ohio:

July 30, 2025

We, the Assessment Equalization Board, appointed and acting pursuant to Council Resolution No 278-25 adopted by this Council on June 17, 2025 report that at the time and place fixed by said Resolution for the Board's meeting commencing July 9, 2025 at 1:00pm, and after being qualified and administered an oath we heard and determined all objections of the property owners who filed objections to the estimated special assessments for the cost of providing certain enhanced public services in the revised Downtown Toledo Improvement District (the Enhanced Services), in accordance with the law and Council Resolution No. 277-25 adopted on June 17, 2025, declaring the necessity of providing the Enhanced Services.

The Board received written objections to the estimated special assessments. These objections are attached as Exhibit A. In accordance with the powers and duties of the Board, pursuant to Ohio Revised Code 727.17 this Board finds and determines that the parcels of the objecting parcel owners, identified on the attached listing (Exhibit B), are not specially benefitted from the enhanced services as proposed by the 2026-2030 comprehensive plan. Accordingly, it is the Board's recommendation that parcels as identified in Exhibit B, be excluded from the district and not assessed.

The Board further finds that the special assessments other than those identified in Exhibit B, for the Enhanced Services on file with the Clerk of Council have been prepared in accordance with and conform to the requirements of Resolution No. 277-25 and are limited as to each lot and parcel of the land to the special benefits conferred thereon. This finding includes those lots and parcels of land that a written objection was received but not listed in Exhibit B.

This Board, therefore, recommends that all the estimated special assessments except those identified in Exhibit B, be approved.

This Board finds and determines that all the formal actions of this Board concerning and relating to the rendering of this Report were taken, and that all deliberations of the Board that resulted in those formal actions were held, in meetings open to the public and in compliance with law.

Respectfully submitted,

ASSESSMENT EQUALIZATION BOARD:

By: 
Mike Beazley, Board Chariman

By: 
Bill Thomas, Board Member

By: 
Mike Young, Board Member