



Ohio Legislative Service Commission

Brian Hoffmeister

Fiscal Note & Local Impact Statement

Bill: [S.B. 215 of the 128th G.A.](#)

Date: May 11, 2010

Status: As Introduced

Sponsor: Sen. Strahorn

Local Impact Statement Procedure Required: No — Minimal cost

Contents: Revises ditch maintenance assessment procedures and other related changes

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- The bill allows county commissioners to account for inflation in construction and maintenance costs during the six-year review of ditch maintenance assessments required under current law. The assessment income is deposited into the county ditch maintenance fund to cover the cost of maintaining these improvements.
- The bill allows counties to fund the cost of improvements constructed for soil and water conservation districts (SWCDs) in the manner described above. Currently, some counties may fund maintenance of SWCD improvements out of the County Ditch Maintenance Fund without collecting assessments to recoup these costs.

Detailed Fiscal Analysis

Ditch maintenance fund assessments

Under the Ditch Maintenance Fund Law, counties pay for the cost of constructing and maintaining improvements by annually assessing private and public property owners who benefit from the improvements. The proceeds from these assessments are deposited into the county ditch maintenance fund. The assessments are determined upon a project estimate, referred to as the permanent base, prepared by the county engineer, when the ditch improvements were first undertaken. Every six years, county commissioners are required to review the permanent base and adjust the annual assessments in proportion to the benefit that each affected property owner receives from the improvements. However, current law does not allow for these assessments to be adjusted for cost inflation. This limitation can cause difficulties if the assessment income is not sufficient to cover the actual ongoing cost of the improvements.

The bill allows for the county commissioners to use an updated project cost estimate provided by the county engineer during this six-year review. The updated amount would then become the permanent base upon which maintenance fund assessments are calculated. This would allow for the annual assessments levied on property owners to be adjusted every six years to more closely reflect the current cost of ditch improvements.

Soil and water conservation district improvements

Current law requires a board of county commissioners, or a joint board if one has been appointed, to maintain improvements constructed for soil and water conservation districts (SWCDs). Current law also permits counties to authorize or contract with an SWCD to maintain the improvements. However, current law does not specify the procedures that counties are to use in funding these improvements. Thus, a county may be paying for maintenance of an SWCD improvement out of its county ditch maintenance fund without collecting any assessments on the improvement.

For improvements not constructed for an SWCD, counties typically use the procedures outlined in the Ditch Maintenance Fund Law described above to cover these costs. The bill gives counties statutory authority to fund improvements constructed by SWCDs in this manner. In effect, the bill includes works of improvement constructed by SWCDs under a county's current authority to maintain such improvements. In certain situations, this could result in additional maintenance assessment revenues and expenses to counties.