

## City of Columbus

Office of City Clerk 90 West Broad Street Columbus OH 43215-9015 columbuscitycouncil.org

## **Legislation Text**

File #: 0232-2017, Version: 1

1. BACKGROUND: The Department of Public Service recommends refunding property tax special assessment fees to Daniel E. and Sandra Notestone, 4782 Coatbridge Lane, Columbus, OH 43229-4704 (Parcel No. 600-146187-00) for payment of a special assessment for the Sidewalk Notice of Violation (NOV) program for 2014. The Sidewalk NOV program notifies property owners by certified letter of repairs needed for sidewalks, driveway approaches, curbs, and shared use paths located within the public right-of-way on the property. The property owners are given the choice of hiring a contractor to make the repairs or allowing the City contractor to make the repairs. Property owners that elect to have the City make the repairs are invoiced for the cost of the repairs and given the option of paying the invoice or having the property taxes assessed by the Franklin County Auditor.

In this situation a notice of violation was sent to P&M Holdings, LLC at 4797 Coatbridge Lane, Columbus, OH 43229 (Parcel 600-146184-00). The City contractor repaired the sidewalk and the property owner was to be assessed through their property tax by Franklin County. The assessment information for parcel 600-146184-00 was sent to Franklin County but parcel 600-146187-00 was mistakenly assessed for the sidewalk repair when the tax bills were issued in January of 2016. Franklin County received the assessment payment for 2016 and forwarded the money to the City.

Sandra Notestone, one of the property owners of parcel 600-146187-00, called the Department of Public Service inquiring as to the special assessment charge when their property tax bill was received in January of 2017. The property owner explained they paid their property tax bill in 2016 without noticing the special assessment and stated no work had been performed on their sidewalk. An inquiry into Public Service records indicated the property at 4797 Coatbridge Lane should have been assessed instead of the property at 4782 Coatbridge Lane. An inquiry with the Franklin County Auditor's Office was made as to the correction for this error. Personnel in the Franklin County Auditor's Special Assessment Office stated that the property at 4782 Coatbridge Lane will be relieved of the special assessment, which it has been, and that the property at 4797 Coatbridge Lane will be assessed on the next property tax bill. The Department of Public Service was informed by the County the City will need to issue a credit directly to Daniel E & Sandra Notestone in the amount of \$394.52 for the payment of taxes assessed incorrectly and paid to the City by Franklin County.

- **2. FISCAL IMPACT:** The money will be refunded from Fund 7726 Sidewalk Assessment Fund where it was deposited after receipt from the Franklin County Auditor's Office.
- **3. EMERGENCY DESIGNATION:** It is requested that that this legislation be handled in an emergency manner in order to reimburse the resident at the earliest possible date.

To authorize the Director of Public Service to refund sidewalk assessment fees to Daniel E. and Sandra Notestone for payment of an incorrectly billed Special Assessment for the Sidewalk NOV 2014 program; to authorize a revenue reduction transaction of \$394.52 for Public Service Sidewalk Assessments; and to declare an emergency. (\$394.52)

WHEREAS, the Department of Public Service recommends refunding the special assessment paid by Daniel E. and Sandra Notestone, 4782 Coatbridge Lane, Columbus, OH 43229-4704 (Parcel No. 600-146187-00) for payment of an incorrect assessment for the Sidewalk NOV 2014 program; and

WHEREAS, parcel 600-149187-00 was incorrectly assessed on the 2016 Franklin County property tax bill for the Sidewalk NOV 2014 project and was not discovered by the property owner until January 2017; and

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WHEREAS, parcel 600-146184-00 will be assessed by the Franklin County Auditor's Office for sidewalk repairs for the Sidewalk NOV 2014 project; and

WHEREAS, an emergency exists in the usual daily operation of the Department of Public Service in that it is immediately necessary to authorize the Director of Public Service to reimburse Daniel E. and Sandra Notestone, 4782 Coatbridge Lane, Columbus, OH 43229-4704 (Parcel No. 600-146187-00) for payment of an incorrect assessment for the Sidewalk NOV 2014 program so they can receive a timely refund, for the immediate preservation of public health, peace, property and safety; now, therefore

## BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

**SECTION 1.** That the sum of \$394.52 and hereby is appropriated from the unappropriated balance of the Sidewalk Assessment Fund, Fund 7726 and from all monies estimated to come into said Fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2017, to the Divisions of Infrastructure Management, Department-Division No. 59-11 as instructed in the attachment to this ordinance.

**SECTION 2.** That the monies appropriated in SECTION 1 is hereby authorized to be expended and shall be paid upon order of the Director of Public Service to Daniel E. and Sandra Notestone and that no order shall be drawn or money paid except by voucher, the form of which shall be approved by the City Auditor per the account codes in the attachment to this ordinance.

**SECTION 3.** That the funds necessary to carry out the purpose of this ordinance are hereby deemed appropriated, and the City Auditor shall establish such accounting codes as necessary.

**SECTION 4.** That for reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor, or ten days after passage if the Mayor neither approves nor vetoes the same.