

**NOTICE TO PROPERTY OWNERS**  
**OF THE OVER-THE-RHINE SOUTH SPECIAL DISTRICT ASSESSMENT**

**APPROVAL FOR THE 2025-2028 SERVICES PLAN AND NEED FOR ASSESSMENT**

Notice is hereby given that the Cincinnati City Council adopted Legislative Resolution 54-2024 on June 12, 2024 (“Resolution”) approving a petition for the 2025-2028 Services Plan (“Services Plan”) for the Over-the-Rhine South Special Improvement District (“SID”) and declaring the necessity of assessing real property within the SID to pay for the costs of the Services Plan. The approval of the Services Plan and the assessment will provide for the continuation of various services that benefit the SID including but not limited to the Ambassadors program.

**ASSESSMENT CALCULATION**

The Services Plan provides that each property within the boundaries of the SID, excepting those excluded by law, shall be assessed in the following manner:

By a combination of (i) the percentage of an assessed property’s front footage relative to the front footage of all assessed properties in the district (which, for purposes of the assessment shall include all property that abuts upon a street, alley, public road, place boulevard, parkway, park entrance, easement, or public improvement), which shall consist of 25% of the assessment, and (ii) the percentage of an assessed property’s tax value relative to the tax value of all assessed properties in the district, which shall consist of 75% of the assessment.

**DOCUMENTS AVAILABLE FOR INSPECTION**

The Resolution, the petition, the Services Plan, and the estimated special assessments for each property are now on file in the office of the Clerk of Council (Room 308, City Hall, 801 Plum Street, Cincinnati, OH 45202) and available for inspection by any interested person upon request.

**OBJECTIONS**

Objections to the special assessments, amount, or apportionment thereof, must be received in writing in the office of the Clerk of Council (Room 308, City Hall, 801 Plum Street, Cincinnati, OH 45202) within 14 days from service of this notice. If objections are received, the Council will appoint an Assessment Equalization Board. The Board will conduct a hearing to review assessments and if it deems proper, equalize the assessments. Once the Assessment Equalization Board hearing is finalized and the Board's report is approved by Council, an ordinance to proceed will be considered for enactment, followed by an ordinance levying the special assessments.

**PAYMENT**

No payment of the estimated assessment is necessary at this time. Notice of the enactment of the ordinance levying the special assessments will be published following its enactment. The special assessments will be collected in eight semi-annual installments over four years, through your tax bills at the same time that real property taxes are collected, beginning with the tax year 2024 tax list and duplicate. The first such installment should appear on your first-half tax bill, which is expected to be sent to you in January 2025.

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