



Ohio Revised Code

Section 515.11 Certificate by trustees to county auditor - assessments.

Effective: August 14, 2008

Legislation: House Bill 244 - 127th General Assembly

The board of township trustees shall certify to the county auditor the boundaries of the district in which lights are to be erected, and, when requested to do so by the board, the auditor shall apportion the valuation for taxation of any lot or parcel of land lying partly within and partly without the district.

The board shall, by resolution, assess against the benefited lots and parcels of land in the district, in accordance with section 515.08 of the Revised Code, such portion of the costs of furnishing and maintaining the lights, for the period of the contract and the proceedings in relation thereto, as does not exceed the special benefits resulting from the lighting, and shall certify such costs to the auditor. The auditor shall annually place upon the tax duplicate, for collection in semiannual installments as provided in that section, the two installments of the assessment for that year, which installments, together with any accrued interest on unpaid assessments, shall be paid and collected as provided in that section.

If the number of lights to be furnished and maintained in a district under any such contract is increased, pursuant to section 515.09 of the Revised Code, the board shall make such additional assessments as are necessary to pay the cost of furnishing and maintaining the additional number of lights. If the cost of providing the lights increases, the board may make such additional assessments as are necessary to pay the additional cost of the lights. The additional assessments shall be made, certified, and collected in the same manner as an original assessment, but shall be only for the unexpired portion of the term of the contract.

The additional assessments and any unpaid interest thereon, when collected, shall go into the township treasury and shall be used by the board only for the purpose for which they were levied and collected.
