



Ohio Revised Code Section 6101.55 Annual levy.

Effective: September 23, 2008

Legislation: House Bill 562 - 127th General Assembly

The board of directors of a conservancy district shall each year after the original assessment has been levied determine, order, and levy the annual levy, which shall include all assessments, or installments of assessments, together with interest, levied under this chapter, which become due in the ensuing year. The annual levy shall be due and be collected at the same time that state and county taxes are due and collected. After bonds have been sold, in the determination of an annual levy, the rate of interest upon the unpaid installments of an assessment shall be the rate borne by the bonds that have been issued and sold pursuant to the assessment. The annual levy shall be recorded in the conservancy assessment record, shall be signed and certified by the president of the board and by the secretary of the conservancy district not later than the thirtieth day of September each year, and shall thereafter become a permanent record in the office of the district.

The certificate of the annual levy shall be substantially as set forth in section 6101.84 of the Revised Code. Then shall follow both of the following:

- (A) The descriptions of the property opposite the names of the owners;
- (B) The total amount of the annual levy on each piece of property and on each public corporation for the account of all funds and the amount of each item making up the total.

The form of the annual levy portion of the conservancy assessment record as prescribed in this section may be modified with the approval of the auditor of state. The certificate of the annual levy and the annual levy portion of the conservancy assessment record shall be named " Assessment Record of _____ District, _____ County, Ohio."

One copy of that part of the assessment record affecting lands and public corporations in any county shall be forwarded to the county auditor of that county. The auditor of each county shall set up as a charge upon the county treasurer the total amount of assessments levied as shown by the assessment record, and shall certify the record as other tax records to the county treasurer of the county. The



treasurer shall collect the amount according to law. The assessment record shall be the treasurer's warrant and authority to demand and receive the assessments due in the county as found in the record.

In the event of any failure of the board to determine and order an annual levy for the purpose of paying the interest and principal of any bonds pursuant to this chapter, the auditor of the county in which the lands and public corporations subject to the assessments are situated shall make and complete a levy of the special assessments necessary for the purpose against the lands and public corporations in the district, and each piece of property in that county against which benefits have been appraised. Any assessment so made and completed by the auditor shall be made and completed by the auditor in the manner provided for the making and completion of an assessment by the board, and shall have the same effect as a levy of assessments determined and ordered by the board.