



## Ohio Revised Code

### Section 6103.052 Deferment of collection of assessments for certain lines providing water to industrial or residential developments.

Effective: September 28, 2012

Legislation: Senate Bill 314 - 129th General Assembly

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(A) At any time prior to the expiration of the five-day period provided by section 6103.05 of the Revised Code for the filing of written objections, any owner of property which is classified on the general tax list of the county auditor as agricultural land and has been assessed for the extension of a main water line over or along such property under sections 6103.02 to 6103.30 of the Revised Code may file with the board of county commissioners a request in writing for deferment of the collection of the owner's assessment if the main water line provides water facilities to aid in the establishment of new industrial plants, the expansion of existing industrial plants, or such other industrial development, or provides water facilities to aid in the establishment of commercial and residential developments. Such request shall identify the property in connection with which the request for deferment is made, shall describe its present use and present classification on the general tax list of the county auditor, shall state its estimated market value, showing separately the value of the land and the value of the buildings thereon, shall state the reasons, if any, why a portion of the benefit of the improvement will not be realized until the use of the land is changed, and shall state the amount to be deferred. The board shall promptly consider such request and may order the deferment of the collection of that portion of the assessment representing a benefit from the improvement that will not be realized until the use of the land is changed. The board may, upon request of an owner whose property has been assessed for the extension of a main water line over or along such property under sections 6103.02 to 6103.31 of the Revised Code, defer all or any part of the assessment on property which is classified on the general tax list of the county auditor as agricultural land, by attributing the amount of such assessment or part thereof as tap-in charges, if the main water line provides water facilities to aid in the establishment of new industrial plants, the expansion of existing industrial plants, or such other industrial development, or provides water facilities to aid in the establishment of commercial and residential developments. Upon determination and approval of final assessments, the board of county commissioners shall certify all deferred assessments and a fee equal to two per cent of the amount of the deferred assessments to the county auditor. For purposes of this section, "assessment," "deferred assessment," or "assessment deferred under this section" mean the fee and the deferred assessment certified to the county auditor. The county auditor



shall record an assessment deferred under this section in the water works record. Such record shall be kept until such time as the assessments are paid in full or certified for collection in installments as provided in this section. During the time when the assessment is deferred there shall be a lien on the property assessed, which lien shall arise at the time of recordation by the county auditor and shall be in force until the assessments are paid in full or certified for collection in installments.

(B) The board of county commissioners shall defer the collection of an assessment, except the amount of such assessment or part thereof attributable as tap-in charges, which has been deferred pursuant to division (A) of this section on or before January 1, 1987, beyond the expiration of the maximum time for the original deferment if the property owner requests in writing, no later than six months prior to the expiration of the original deferment, that the assessment be further deferred and as long as the property owner's land could qualify for placement in an agricultural district pursuant to section 929.02 of the Revised Code.

The board shall regularly review the use and ownership of the property for which the collection of assessments has been deferred pursuant to this division, and upon finding that the land could no longer qualify for placement in an agricultural district pursuant to section 929.02 of the Revised Code, the board shall immediately collect, without interest, the full amount of the assessment deferred.

(C) The board of county commissioners shall send a notice by regular or certified mail to all owners of property on which assessments have been deferred pursuant to division (A) of this section, which lists the expiration of the deferment, not later than two hundred ten days prior to the expiration of the deferment of those assessments.

(D) The board shall collect the assessments, without interest, which have been deferred pursuant to division (A) of this section upon expiration of the maximum time for which deferments were made; provided, that for a property owner who requests in writing, no later than six months prior to the expiration of the deferment period, that payment of the owner's deferred assessments be in installments, the board of county commissioners upon expiration of the deferment period may by resolution further certify for collection pursuant to section 6103.16 of the Revised Code, such deferred assessments in installments over not more than twenty years, as determined by the board, together with interest thereon each year on the unpaid balance at the same rate borne by bonds of the



county which shall be issued in anticipation thereof as provided in Chapter 133. of the Revised Code.

Assessments which have been deferred by attribution as tap-in charges under division (A) of this section shall be collected as deferred assessments at that time. An owner of property for which assessments have been deferred under division (A) of this section, in requesting a tap-in may, subject to the approval of the board, designate a part of an entire assessed tract as the part which the tap-in is to serve, and the board shall collect the deferred assessment on that tract in the proportion that the part bears to the entire tract, on a front foot or other basis approved by the commission, but if in the judgment of the board the tap-in is reasonably intended to serve the entire tract or substantially all of the tract, it shall collect the deferred assessment for the entire tract.

Prior to the expiration of the maximum time of deferment, the board shall regularly review the use of the property for which the collection of assessments has been deferred and upon finding that the use of the land has changed from the use at the time of the deferment so that the benefit of the improvement can then be realized, the board shall immediately collect the full amount of the assessment for the portion of the property for which the use has so changed, without interest.