



Ohio Revised Code

Section 6103.16 Assessments certified.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

On or before the second Monday in September, annually, the board of county commissioners shall certify to the county auditor all of the assessments provided for in sections 6103.06 to 6103.15 of the Revised Code, including all assessments deferred pursuant to section 6103.051 of the Revised Code, stating the amounts and time of payment thereof, and in accordance therewith the auditor shall record the same in a book to be known as the "water-works record" of said county, showing separately the assessments to be collected forthwith and the assessments whose collection has been deferred by the board pursuant to section 6103.051 of the Revised Code. Such assessments, including the assessments deferred by the board pursuant to section 6103.051 of the Revised Code, shall bear interest at the same rate that the bonds authorized by such sections bear, and are a lien upon the lots and lands so assessed from the date of such record until such assessment is paid, and shall be collected in annual or semiannual installments within a period of not more than twenty years, provided that interest on deferred assessments shall terminate when all of the bonds issued by the board in anticipation of the collection of such deferred assessments have been paid in full. The several installments of such assessments which have not been deferred for collection pursuant to section 6103.051 of the Revised Code and interest on deferred assessments shall be placed upon the tax duplicate of the county for collection as they become due commencing with the first duplicate prepared after the assessments have been so certified, and shall be collected the same as other taxes, and shall be subject to the same penalties and interest. In case bonds have not been sold to pay the cost of the improvement, the amount assessed against any lot or parcel of land may be paid within thirty days from the confirmation of the revised assessment. The board shall, annually, during the month of August, review all assessments which have been deferred for collection pursuant to section 6103.051 of the Revised Code as shown upon the auditor's "water-works record" and shall determine whether, in view of changed circumstances concerning the property since the date of the original deferment, it is no longer inequitable to certify such assessment or any portion thereof to the county auditor for collection. On or before the second Monday in September, annually, the board shall direct the county auditor to place on the tax duplicate for collection such deferred assessments or portions thereof as the board determines should no longer be deferred, or which the property owner has requested to be collected, and thereupon the county auditor shall place the same upon the first



duplicate prepared by him thereafter and shall collect the same as other taxes in such number of annual or semiannual installments within a period of not more than twenty years as directed by the board, provided that the number of installments shall not be less than that required to coincide with the remaining principal payments on the bonds issued in anticipation of the collection of such assessments and in no event shall the payment period be less than five years. On or before the second Monday of September of the twentieth year following the adoption of the resolution confirming the revised assessment, the board shall direct the county auditor to place on the tax duplicate for collection all deferred assessments or parts thereof confirmed by such resolution which the board has not theretofore directed the auditor to collect, and thereupon the auditor shall place the same upon the first tax duplicate prepared by him thereafter and shall collect the same as other taxes in such number of annual or semiannual installments within a period of not more than twenty and not less than five years as directed by the board. All assessments when collected, together with all interest thereon, shall be applied respectively to the purposes for which such assessments have been made and to no other purpose, provided that any installments of deferred assessments collected by the treasurer subsequent to the retirement of the bonds issued in anticipation of the collection of such deferred assessments, shall be allocated by him to the several county funds, including the special fund provided for by section 6103.02 of the Revised Code, in proportion to their respective contributions to the retirement and discharge of such bonds.