



## Ohio Revised Code

### Section 6115.56 Collection of assessments.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The county treasurer of each county in which lands of a sanitary district lie shall make due report to the county auditor of the sums collected by him. The auditor shall issue his warrant payable to the treasurer of the sanitary district for all sums of money in the hands of the county treasurer according to his report. Said auditor shall, as soon as the books for collection are closed by the county treasurer according to law, make report to the treasurer of the district of the sums collected, and of the assessments not collected, as returned to him by the county treasurer.

The secretary of the sanitary district shall thereupon provide a certified delinquent tax or assessment list, and forward it in duplicate to the auditor, who shall add the penalty fixed by law and transmit one copy to the county treasurer, who shall forthwith proceed to collect said tax, levy, or assessment, and penalty according to law. All assessments or taxes provided for in sections 6115.01 to 6115.79, inclusive, of the Revised Code, remaining unpaid after they become due and collectible, shall be delinquent and bear a penalty of two percent a month from the date of closing the county treasurer's books until paid. The return of the auditor shall be verified by affidavit.

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