



## Ohio Revised Code

### Section 6119.55 Proceedings for recovery of assessment.

Effective: November 19, 1971

Legislation: Senate Bill 166 - 109th General Assembly

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If the payment of a special assessment which has not been certified to the county auditor for collection is not made by the time stipulated in the resolution providing therefor, the amount assessed, with interest, and a forfeiture of ten per cent thereon, may be recovered by suit before a court of competent jurisdiction, in the name of the regional water and sewer district, to enforce the lien against the lots and lands charged with such assessment.

Proceedings for the recovery of the assessment may be instituted by the district to enforce the lien against all the lots or lands, or any of them embraced in any one assessment, but the judgment or decree shall be rendered severally or separately for the amount assessed. Any proceeding may be severed, in the discretion of the court, for the purpose of trial, review, or appeal when an appeal is allowed.

In proceedings to enforce the lien, when the owner of any lot or land assessed is a nonresident of this state, or is unknown, notice shall be given by publication in the manner prescribed by law in similar cases.

If, in any action for the recovery of a special assessment, it appears that by reason of any technical irregularity or defect, whether in the proceedings of the board of trustees or of any officer of the district, or in the plans or estimates, or otherwise, the assessment has not been properly made upon any lot or parcel of land sought to be charged, the court may nevertheless, on satisfactory proof that expense has been incurred which is a proper charge against such lot or parcel of land in question, render judgment for the amount properly charged against it. The court shall make such order for the payment of the costs as is equitable and proper.

The board of trustees may order the secretary of such board, or any other proper officer of the district, to certify any unpaid assessment levied under sections 6119.52 and 6119.58 of the Revised Code to the county auditor, and the amount so certified shall be placed upon the tax list and duplicate by the auditor, and shall, with a ten per cent penalty to cover interest and cost of collection, be



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collected with and in the same manner as state and county taxes and credited to the district. Such ten per cent penalty shall in no case be added unless at least thirty days have intervened between the date of the passage of the resolution making the levy and the time of certifying it to the auditor for collection.