



Ohio Revised Code

Section 6131.43 Assessments for drainage improvements.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Upon the completion of the work and the approval of it by the county engineer, the board of county commissioners shall order the county auditor to reduce pro rata the assessments confirmed by it by the difference between the estimated cost of the construction and the final cost as certified by the county engineer. The assessments so reduced, including the cost of location, engineering, compensation, damages, and contingency and the assessment for maintenance for one year, shall be levied upon each parcel of land, each public corporation, and each department, office, or institution of the state as stated in the schedules as of the date of the order of the board approving the contracts and ordering the levying of the assessments.

(B) The auditor shall notify the owners of all assessed lands of the amount of the actual assessment, which shall be not less than ten dollars, and of the payment plan for the collection of the assessments. The auditor shall immediately place the assessments so levied upon the duplicates of the county, and the assessments shall be a lien upon the several parcels of land respectively from and after the date of the order of the board approving and levying the assessments. The auditor shall be liable on the auditor's bond for any damages sustained by any person by reason of the auditor's failure to place promptly the assessments upon the proper duplicates of the county.

(C) The county auditor shall transmit to the governing body of any political subdivision affected by an improvement the assessments levied against it. The governing body shall authorize payment to be made to the county treasurer of the county in which the improvement is located from the general fund of the political subdivision, except as otherwise provided by law.

(D) The county auditor shall also transmit to the director of any department, office, or institution of the state, affected by an improvement the assessments levied against any department, office, or institution of the state. Payment shall be made to the county treasurer of the county in which the improvement is located.