



Ohio Revised Code

Section 133.56 Levy - certification - payment and collection of reassessments - exception.

Effective: September 17, 1991

Legislation: House Bill 207 - 119th General Assembly

After the taxing authority has approved the assessments provided for in section 133.54 of the Revised Code, like proceedings shall be had for the levy, certification, payment, and collection of said assessments as apply to the levy, certification, payment, and collection of original assessments, and all laws relating to the levy, certification, payment, and collection of original assessments, except as otherwise set forth in sections 133.54 to 133.57 of the Revised Code, shall govern the levy, certification, payment, and collection of such reassessments. Such certification shall distinctly state the fact that it is a reassessment, and shall specify the original assessments for which it is substituted. Upon certification of the first installment of such reassessment for collection to the county auditor, and to the county recorder when registered title is involved, the auditor, and also the recorder in case of registered lands, shall cancel the installments of original assessments so reassessed against the lots or parcels on which the reassessment has been made and the interest and penalty thereon, as the same stand on the tax list and duplicate and on the original certificate of title. Any special assessments reassessed as provided in this section shall not again be reassessed.
