



## Ohio Revised Code

### Section 303.251 County special assessment to fund residential broadband expansion.

Effective: May 17, 2021

Legislation: House Bill 2 - 134th General Assembly

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(A) If a program grant is awarded for an eligible project under sections 122.40 to 122.4077 of the Revised Code, the board of county commissioners of the county in which the project is situated, by resolution, may levy a special assessment upon residential property within the county for the purpose of providing a contribution from the county towards the funding gap for the eligible project.

Assessments under this section shall be levied only upon the residential property that is subject to the eligible project. Before adopting the resolution, the board shall send written notice to each affected property owner stating the estimated assessment for that property. If an owner objects to the stated estimated assessment, the owner shall file a written objection with the board not later than two weeks after the notice is mailed. The board shall review the written objections and may revise the estimated assessments before adopting the resolution. If the property owner objects to the final assessment for the property levied in the resolution, the owner may appeal the final assessment under Chapter 2506. of the Revised Code.

(B) The assessment shall be at a rate that will produce a total assessment that is not more than the county's contribution towards the funding gap for the eligible project as described in the application under section 122.4020 of the Revised Code. The board shall certify the amount to be levied upon each affected property to the county auditor, who shall enter the amount on the tax duplicate for collection by the county treasurer in equal semiannual installments in the same manner and at the same times as the collection of taxes on real property. Assessments shall be paid by owners of the properties upon which assessments are levied.

(C) The assessments, when collected, shall be paid by the county auditor by warrant on the county treasurer into a special fund in the county treasury created for the purpose of funding an eligible project for which a program grant is awarded under sections 122.40 to 122.4077 of the Revised Code and that is located in the county. The board may expend moneys from the fund only for the purposes for which the assessments were levied.