



Ohio Revised Code

Section 505.88 Special assessment upon facilities directly or indirectly benefiting from maintenance and improvement of waterways.

Effective: May 15, 1997

Legislation: Senate Bill 85 - 122nd General Assembly

(A) As used in this section:

(1) "Facilities" means boat docks and other boat storage facilities but does not include boat launching ramps or facilities or any boat docks or other boat storage facilities owned by the state or any state agency.

(2) "State agency" has the same meaning as in section 1.60 of the Revised Code.

(B) For the purpose of maintaining and improving navigable waterways in the township, the board of township trustees, by resolution, may annually levy a special assessment upon facilities directly or indirectly benefiting from the maintenance and improvement of waterways. Assessments shall be levied by one of the following methods, at the discretion of the board:

(1) By a percentage of the taxable value of the property assessed;

(2) In proportion to the benefits that may result from maintenance or improvement of waterways in the township.

In levying an assessment by the method described in division (B)(2) of this section, the board may consider the number of boats or other watercraft capable of being docked or stored or otherwise capable of using the facility upon which the assessment is levied, or any other factor that is reasonably related to the benefits directly or indirectly derived from maintenance or improvement of waterways.

Before adopting a resolution under division (B) of this section, the board shall send written notice to the owner of each facility stating the estimated assessment for that facility. If the 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 was mailed. The board shall review the written objections and may revise the estimated assessments before adopting a resolution under division (B) of this section. If the owner of a facility objects to the final assessment for the facility levied in a resolution adopted under division (B) of this section, the owner may appeal the final assessment under Chapter 2506. of the Revised Code.

(C) The assessment made by the board pursuant to division (B) of this section shall be at a rate that will produce, in any year, a total assessment that is not more than the annual cost of such maintenance or improvement provided that if the board determines that recovery of the full cost of the maintenance or improvement in one year will place an undue burden on the owners of the facilities being assessed, the board may recover the full cost of the maintenance or improvement through assessments imposed during no more than the ten years immediately following the year of the first assessment. In no case shall the aggregate total of the assessments imposed exceed the cost of the maintenance or improvement. In the resolution imposing the assessment, the board shall apportion the cost among the benefited facilities as provided in division (B) of this section. The board shall certify the amounts to be levied upon each facility to the county auditor, who shall enter the amounts 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 facilities upon which assessments are levied.

(D) The assessments, when collected, shall be paid by the county auditor by warrant on the county treasurer into a special fund in the township treasury created for the purpose of maintaining and improving waterways. The board may expend moneys from the fund only for the purposes for which the assessments were levied.