



## Ohio Revised Code

### Section 521.07 Collecting and disposing of assessments.

Effective: November 9, 1994

Legislation: House Bill 115 - 120th General Assembly

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The board of township trustees shall, by resolution, assess against the benefited lots and parcels of land in the township, in accordance with section 521.06 of the Revised Code, such portion of the costs of the improvement, for the period of the contract and the proceedings in relation to the contract, as does not exceed the special benefits resulting from the improvement, and shall certify these costs to the auditor. The auditor shall annually place on the tax duplicate, for collection in semiannual installments as provided in that section, the two installments of the assessment for that year, which installments shall be paid and collected as provided in that section.

When collected, the assessments shall go into the township treasury and shall be used by the board only for the purpose for which they were levied and collected.

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