



## Ohio Revised Code

### Section 5555.41 Apportionment of costs.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The compensation, damages, and expenses of the improvement shall be apportioned and paid in any one of the following methods, as set forth in the petition described in section 5555.03 of the Revised Code:

(A) Not less than thirty-five nor more than fifty per cent thereof shall be paid out of the proceeds of any levies for road purposes upon the grand duplicate of all taxable property in the county, or out of any funds available therefor. Not less than twenty-five nor more than forty per cent thereof shall be paid out of the proceeds of any levies for road purposes upon the taxable property of any township in which said improvement is situated in whole or in part. The balance thereof, which shall not be less than twenty nor more than thirty-five per cent, shall be assessed against the real estate abutting upon said improvement, or the real estate situated within one-half mile of either side of such improvement, or the real estate situated within one mile of either side thereof, according to the benefits accruing to such real estate.

(B) Not less than one half nor more than two thirds thereof shall be paid out of the proceeds of any levies for road purposes upon the taxable property of any township in which such improvement is situated in whole or in part. The balance thereof shall be assessed against the real estate abutting upon the improvement, or the real estate situated within one-half mile of either side of said improvement, or the real estate situated within one mile of either side thereof, according to the benefits accruing to such real estate.

(C) All or any part thereof shall be assessed against the real estate abutting upon said improvement, or the real estate situated within one-half mile of either side thereof, or the real estate situated within one mile of either side thereof, or the real estate situated within two miles of either side thereof, according to the benefits accruing to such real estate. The balance thereof shall be paid by the county and the township in which such improvement is situated in whole or in part, in such proportion as is agreed upon between the board of county commissioners and the board of township trustees.



(D) All or any part thereof shall be assessed against the real estate abutting upon said improvement, or the real estate situated within one-half mile of either side thereof, or the real estate situated within one mile of either side thereof, or the real estate situated within two miles of either side thereof, according to the benefits accruing to such real estate. The balance thereof shall be paid out of the proceeds of any levies for road purposes upon the grand duplicate of all the taxable property in the county or from any funds in the county treasury available therefor.

When the board of county commissioners acts by unanimous vote and without the filing of a petition as provided in section 5555.06 of the Revised Code, the board shall set forth in its resolution declaring the necessity for the improvement the method of apportioning and paying the compensation, damages, and expenses of the improvement which may be any one of the methods provided in this section.