



Ohio Revised Code

Section 5559.11 Assessments - appeal.

Effective: January 1, 1966

Legislation: Senate Bill 94 - 106th General Assembly

All assessments, with interest accrued thereon, made under sections 5559.02 to 5559.16, inclusive, of the Revised Code, shall be placed by the county auditor upon a special duplicate, to be collected as other taxes, and the principal shall be payable in not more than twenty semiannual installments, extending over a period of not more than ten years, as determined by the board of county commissioners. In the event that bonds are issued to pay the compensation, damages and costs incident to an improvement as provided by section 5559.02 of the Revised Code, the principal sum of such assessments shall be payable in such number of equal semiannual installments as will provide a fund for the redemption of the bonds so issued, and such assessments shall bear interest from the date of and at the same rate as the bonds, and the interest shall be collected in like manner as the principal of such assessments.

If any lands to be assessed are subject to a life estate, the assessments made thereon shall, upon application of the life tenant to the board, be apportioned between the owner of the life estate and the owner of the fee, in proportion to the value of their respective estate. Upon the filing of the application the board shall fix a date for hearing and cause notice of such hearing to be served on the owner of the fee in the manner provided by section 5559.06 of the Revised Code. Either party to such apportionment may appeal to the probate court from the decision of the board relating to the apportionment of such assessment, by giving the notice provided for in section 5563.02 of the Revised Code and filing the bond provided for. Such proceedings shall thereafter be had upon such appeal as are provided for in sections 5563.01 to 5563.17, inclusive, of the Revised Code.
