



## Ohio Revised Code

### Section 5709.91 Service payments in lieu of taxes.

Effective: August 3, 2021

Legislation: Senate Bill 57

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(A) Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code shall be treated in the same manner as taxes, as defined in section 323.01 of the Revised Code, for all purposes of the lien described in section 323.11 of the Revised Code, including, but not limited to, the priority and enforcement of the lien and the collection of the service payments, minimum service payment obligations, or service charges secured by the lien.

(B) Any covenant or agreement in an instrument whereby a property owner agrees to a minimum service payment obligation shall be a covenant running with the land. Upon the proper recording of the instrument with the county recorder, the covenant is fully binding on behalf of and enforceable by the county, township, or municipal corporation against the property owner and any person acquiring an interest in the land and all successors and assigns. If any such minimum service payment obligation becomes delinquent according to such covenant or agreement, the county, township, or municipal corporation may enforce the delinquent minimum service payment obligation in the manner provided under division (A) of this section or in the manner otherwise provided in the instrument. A minimum service payment obligation is an insurable interest with respect to title insurance under Chapter 3953. of the Revised Code.

(C) A county, township, or municipal corporation may certify a minimum service payment obligation that is a covenant under division (B) of this section to the county auditor, who shall enter the obligation on the tax list of real property opposite the parcel against which it is charged, and certify the minimum service payment obligation to the county treasurer. An unpaid minimum service payment obligation is a lien on property against which it is charged from the date the obligation is entered on the tax list, and shall be collected in the manner provided for collection of real property taxes. Once the minimum service payment obligation is collected, it shall be paid immediately to the county, township, or municipal corporation.



(D) For the purposes of this section, a "minimum service payment obligation" is an obligation, including a contingent obligation, for a property owner to make a payment to a county, township, or municipal corporation pursuant to an agreement between the property owner and the county, township, or municipal corporation to ensure sufficient funds to finance the expenditures authorized under sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum service payment obligation" does not include service payments in lieu of taxes required under section 725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised Code or service charges in lieu of taxes required under section 1728.11 or 1728.111 of the Revised Code.