



Ohio Revised Code

Section 6101.57 Collecting assessments.

Effective: September 21, 2000

Legislation: House Bill 617 - 123rd General Assembly

Each county treasurer charged with collection of assessments shall make due report to the county auditor of the sums collected by the treasurer, and the auditor shall issue a warrant payable to the treasurer of the conservancy district for all sums of money in the hands of the county treasurer, according to the report. The auditor, as soon as the records for collection are closed by the county treasurer according to law, shall make report to the treasurer of the district of the sums collected, and of the assessments not collected, as returned to the auditor by the county treasurer by the first day of December of each year.

Except as otherwise provided in section 6101.59 of the Revised Code, the laws with respect to delinquent assessments shall apply to all assessments provided for in this chapter, which remain unpaid when the county treasurer closes the treasurer's assessment records, and the delinquent assessments are subject to the same rate of interest and penalty as provided by law for delinquent assessments of other political subdivisions.
