



## Ohio Revised Code

### Section 6101.61 Annual levy procedures.

Effective: September 21, 2000

Legislation: House Bill 617 - 123rd General Assembly

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Whenever, under this chapter, the board of directors of a conservancy district has determined, ordered, and levied an annual levy in accordance with section 6101.55 of the Revised Code, the board shall certify to the governing or taxing body of each political subdivision assessed, a notice and statement of the annual levy, setting forth the total amount payable by the political subdivision and included in the annual levy and the items making up the total. The governing or taxing body shall receive and file the notice and shall promptly take all the legal and necessary steps to provide for the payment of the annual levy. The governing or taxing body shall include the amount of the annual levy in the tax budget for the ensuing year and shall levy and assess a tax at a uniform rate upon all the taxable property within the political subdivision so as to provide sufficient funds for the payment of the annual levy after deduction of any portion of the levy paid from other sources, and certify the tax to the county auditor. The proceeds of the tax when received by the political subdivision shall be deemed to be appropriated for the payment of the annual levy. The auditor shall receive the certificate of the tax levy and certify the levy for collection to the county treasurer, who shall collect the levy. All of the officers mentioned in this section are authorized and directed to take all the necessary steps for the levying, collection, and distribution of the tax.

This section does not prevent the assessment of the real estate of other corporations or persons situated within the political subdivisions which may be subject to assessment for special benefits to be received.

In the event of any dissolution or disincorporation of any conservancy district organized under this chapter, the dissolution or disincorporation shall not affect the lien of any assessment for the benefits imposed pursuant to this chapter, or the liability of any land or of any public corporation in the district to the levy of any future assessments for the purpose of paying the principal and interest of any bonds issued under this chapter. In the event of any such dissolution or disincorporation, in the event of any failure on the part of the officers of any district to qualify and act, or in the event of any resignations or vacancies in office, which prevent action by the district or by its proper officers, the county auditor and all other officers charged in any manner with the duty of assessing, levying, and



collecting taxes for public purposes in any county, municipal corporation, or political subdivision in which the lands are situated shall perform all acts that are necessary to the collection of any of the assessments that have been imposed and to the levying, imposing, and collecting of any assessment that it is necessary to make for the purpose of paying the principal and interest of the bonds. Any holder of any bonds issued pursuant to this chapter or any person or officer who is an interested party may, by action or mandamus, enforce and compel performance of the duties required by this chapter of any of the officers or persons mentioned in this chapter.