



Ohio Revised Code

Section 6103.051 Deferment of collection of assessment.

Effective: October 24, 1961

Legislation: House Bill 851

At any time prior to the expiration of the five-day period provided by section 6103.05 of the Revised Code for the filing of written objections, any owner of property to be assessed for an improvement under sections 6103.02 to 6103.30, inclusive, of the Revised Code may file with the board of county commissioners a request in writing for deferment of the collection of his assessment. Such request shall identify the property in connection with which the request for deferment is made, shall describe its present use, shall state its estimated market value, showing separately the value of the land and the value of the buildings thereon, shall state the reasons why a portion of the assessment should be deferred, and the amount to be deferred. The board shall promptly consider such request and, if it finds that it will be inequitable to certify the entire amount of such assessment upon completion of the improvement to the county auditor for collection, the board may order that the collection of a portion of such assessment, not exceeding seventy-five per cent thereof, shall be deferred as provided in section 6103.16 of the Revised Code. In determining whether it is inequitable to certify an assessment for immediate collection upon completion of the improvement, the board shall consider as significant the following factors: whether or not the property is presently unimproved; whether or not it is being used for farming or agricultural purposes; the extent to which it is in immediate need of water service; whether the tentative assessment is a disproportionately high percentage of the estimated market value of the property after the improvement will have been completed. All requests for the deferment of the collection of assessments shall be considered by the board before it adopts the improvement resolution provided for by section 6103.06 of the Revised Code, and, if the board orders any part of any assessment to be deferred for collection, the sanitary engineer shall forthwith revise the list of tentative assessments to accord with the order of the board thereby showing the amount of each assessment to be collected upon the completion of the improvement and the amount of each assessment to be deferred for collection. The decision of the board on any request for deferment shall be final and no appeal therefrom may be taken.

The board may, for good cause shown and notwithstanding the failure of a property owner to file such request within the period provided in this section, consider a request for the deferment of an assessment at any time prior to the adoption of the resolution confirming the revised assessment



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #299958

provided for by section 6103.15 of the Revised Code.