



Ohio Revised Code

Section 6115.48 Sanitary district assessment record.

Effective: July 8, 1993

Legislation: Senate Bill 105 - 120th General Assembly

(A) After the list of real property, with the appraised benefits as approved by the court, or that part thereof from which no appeal is pending, has been filed with the secretary of the sanitary district as provided in section 6115.39 of the Revised Code, then from time to time, as the affairs of the district demand it, the board of directors of the sanitary district may levy on all real property, upon which benefits have been appraised, an assessment of such portion of the benefits as is found necessary by the board to pay the cost of the execution of the official plan, including superintendence of construction, administration, and financing costs, plus ten per cent of the total to be added for contingencies, but not to exceed in the total of principal the appraised benefits so adjudicated.

(B) Such assessment shall be apportioned to and levied on each tract of land or other property in the district in proportion to the benefits appraised, and not in excess thereof. If bonds are issued as provided in section 6115.50 of the Revised Code, then the amount of interest which will accrue on such bonds, as estimated by the board, shall be included in and added to the the assessment, but the interest to accrue on account of the issuing of the bonds shall not be construed as a part of the cost of construction in determining whether or not the expenses and costs of making the improvement are equal to or in excess of the benefits appraised.

(C) As soon as the assessment is levied, the secretary of the sanitary district, at the expense of the district, shall prepare in duplicate an assessment record of the district. It shall be indorsed and named "Sanitary District Assessment Record of _____ District."

(D) A separate record shall be preserved in case the purposes of the district include both improved sanitation and improved water supply. It shall contain a notation of the items of property appraised, the total amount of benefits appraised against each item, and the total assessment levied against each item. Where successive levies of assessments are made for the bond fund, the sanitary district assessment record shall contain suitable notations to show the number of levies and the amount of each, to the end that the sanitary district assessment record may disclose the aggregate of all levies for the bond fund up to that time.



(E) Upon the completion of such record it shall be signed and certified by the president of the board and by the secretary of the sanitary district, and shall thereafter become a permanent record in the office of the district. A copy of that part of the sanitary district assessment record affecting lands in any county shall be filed with the county auditor of such county.

(F) If it is found at any time that the total amount of assessment levied is insufficient to pay the cost of works set out in the official plan or of additional work done, the board may make an additional levy to provide funds to complete the work, provided the total of all levies of such assessment exclusive of interest does not exceed the total benefits appraised.

(G) The board of directors of a sanitary district shall not levy an assessment pursuant to this section unless both of the following apply:

(1) The total of all such assessments, exclusive of any amount added or to be added to such assessments representing interest that will accrue on bonds issued or to be issued, during the ten-year period that includes the year in which such assessment under this section is levied and the immediately preceding nine years does not exceed three per cent of the assessed valuation of the property within the district as listed and assessed for taxation in the year in which such assessment is levied;

(2) The largest annual installment of such assessment, exclusive of any amount to be added to such installment representing interest that will accrue on bonds to be issued and assuming no payment of any part of such assessment will be made pursuant to section 6115.49 of the Revised Code, does not exceed five-tenths of one per cent of such assessed valuation.