



## Ohio Revised Code

### Section 6115.55 Annual levy - certificate.

Effective: July 8, 1993

Legislation: Senate Bill 105 - 120th General Assembly

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The board of directors of a sanitary district shall each year after the original assessment has been levied determine, order, and levy the part of the total assessments levied under this chapter, which shall become due and be collected during each year at the same time that state and county taxes are due and collected, which annual levy shall be evidenced and certified by the board not later than the first day of September of each year to the county auditor of each county in which the real property of the district is located. The certificate of the annual levy shall be substantially as provided in division (F) of section 6115.79 of the Revised Code. A table or schedule shall follow showing:

(A) The names of the owners of the property, which may be as they appeared in the decree of the court confirming the appraisals; in case of a county, municipal corporation, or township, the names of individual owners need not be given, but only the name of the county, municipal corporation, or township;

(B) The descriptions of the property opposite the names of the owners;

(C) The total amount of the annual installment of all assessments on each piece of property for the account of all funds;

(D) A blank column in which the auditor shall record the several amounts as collected by him;

(E) A blank column in which the auditor shall record the date of payment of the different sums;

(F) A blank column in which the auditor shall report the names of the persons paying the several amounts.

The certificate and report shall be prepared in triplicate and shall be indorsed and named "Sanitary District Assessment Book of \_\_\_\_\_ District, \_\_\_\_\_ County, Ohio," which indorsement shall also be printed at the top of each page. A separate record



shall be maintained in case the purposes of the district include both improved sanitation and improved water supply.

Two copies of that part of such triplicate affecting lands in any county shall be forwarded to the county auditor of such county, who shall keep one copy and certify the other copy to the county treasurer. The auditor of each county shall receive the same as a tax book, and shall certify the same as other tax records of the county treasurer of his county. The treasurer shall collect the same according to law. Such tax book or assessment book shall be the treasurer's warrant and authority to demand and receive the assessments due in his county as found in the same.

In the event of any failure of the board to determine and order an annual levy for the purpose of paying the interest on and principal of any bonds pursuant to section 6115.50 of the Revised Code, the auditor of the county in which the lands subject to such assessments are situated shall make and complete a levy of the taxes or special assessments necessary for the purpose against the lands in the district, and each piece of property therein against which benefits have been appraised. Any assessment so made and completed by the auditor shall be made and completed by him in the manner provided for the making and completion of an assessment by the board, and shall have the same effect as a levy of assessments determined and ordered by the board.