



Ohio Revised Code

Section 6115.59 Suits for the collection of delinquent taxes or assessments.

Effective: July 8, 1993

Legislation: Senate Bill 105 - 120th General Assembly

The "delinquent assessment book" of a sanitary district is prima-facie evidence in all courts of all matters therein contained. The liens established and declared in section 6115.58 of the Revised Code may be enforced at the option of the board of directors of the sanitary district by an action on delinquent tax bills or assessment bills, made and certified by the county auditor, which action shall be instituted in the court of common pleas, without regard to the amount of the claim, within six months after the thirty-first day of December of the year for which said assessments were levied. The suit shall be brought in the corporate name of the district by its attorney against the land or property on which such tax or assessment has not been paid.

In the event of any default in the payment of the interest or principal of any bonds issued pursuant to section 6115.50 of the Revised Code, and if the district or its proper officers fail to enforce the payment of any unpaid tax or assessment, the holder of such bonds may, for himself and for the benefit of all others similarly situated, enforce the liens by suit or action against the land or property on which such tax or assessment has not been paid, and against the district. The court shall have full power, jurisdiction, and authority to apply such tax or assessment when collected in the payment of the interest or principal upon said bonds as justice and equity require. The suit shall be brought in the county in which the property is located, except when the tract of property sued upon is in more than one county, in which event the suit may be brought on the whole tract, parcel, or property, in any county in which any portion thereof is located. The pleadings, process, proceedings, practice, and sales, in cases arising under such sections, except as provided in such sections, shall be the same as in an action for the enforcement of the state's lien for delinquent general taxes upon real estate.

All sales of lands made under this section shall be by the sheriff as provided by law. All sheriff's deeds executed and delivered pursuant to this section shall have the same probative force as other deeds executed by a sheriff. Abbreviations shall not defeat the action. The title acquired through any sale of lands or other property under such proceedings shall be subject to the lien of all subsequent annual installments of the district tax or assessment.



In all suits for the collection of delinquent taxes or assessments, the judgment for the delinquent taxes or assessments and penalty and interest shall also include all costs of suit and reasonable attorney's fees to be fixed by the court, recoverable the same as the delinquent tax or assessment and in the same suit.

The proceeds of sales made under and by virtue of this section shall be paid at once to the county treasurer and shall be properly credited and accounted for by him the same as other district taxes and assessments.

If any assessments made pursuant to such sections are invalid, the board shall by subsequent or amended acts or proceedings promptly remedy all defects or irregularities as the case requires by making and providing for the collection of new assessments or otherwise.