



Ohio Revised Code

Section 6115.60 Procedures for levying, collection, and distribution of assessments.

Effective: July 8, 1993

Legislation: Senate Bill 105 - 120th General Assembly

Whenever, under this chapter, an assessment is made against a county, municipal corporation, or township, the governing or taxing body of such political subdivision, upon receipt of the order of the court accepting the report of the board of appraisers, and upon receipt of a copy, certified by the secretary of the sanitary district, of the resolution of the board of directors levying the assessment, shall receive and file the order, and immediately take all the legal and necessary steps to collect the same.

The governing or taxing body shall levy an assessment, by a uniform rate upon all the taxable property within the political subdivision, make out the proper duplicate, and certify such duplicate to the county auditor of the county in which such subdivision is located. Such auditor shall receive such duplicate and certify it for collection to the county treasurer of the county. Such treasurer shall collect the same for the benefit of the district. Said officers shall take all the necessary steps for the levying, collection, and distribution of such an assessment.

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

In the event of any dissolution or disincorporation of any sanitary district organized pursuant to this chapter, such dissolution or disincorporation shall not affect the lien of any assessment for benefits imposed pursuant to such sections, or the liability of any land in such district to the levy of any future assessments for the purpose of paying the principal and interest of any bonds issued under such sections. In the event of any such dissolution or disincorporation, or 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 the 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 such lands are situated shall perform all acts which are necessary to the collection of any such assessment which has been imposed and to the levying, imposing, and collecting of any assessment which it is necessary to make for the purpose of paying the principal and interest of such bonds. Any holder of any bonds issued pursuant to this chapter, or any person or officer who is a party in interest may either by suit, action, or mandamus enforce and compel performance of the duties required by such sections of any of the officers or persons mentioned in such sections.