



## Ohio Revised Code

### Section 6119.54 Collection of special assessments.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

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When any special assessment is levied under sections 6119.52 and 6119.58 of the Revised Code, and water resource revenue bonds or notes of the regional water and sewer district are issued pledging the same, the secretary of the board of trustees of the district shall on or before the second Monday in September of each year, certify such assessment to the county auditor, stating the amounts and the time of payment. The auditor shall place the assessment upon the tax list and duplicate in accordance therewith. The county treasurer shall collect the assessment in the same manner and at the time as other taxes are collected, and shall pay the amounts collected, together with interest and penalty, to the secretary, to be applied by him to the payment of such bonds or notes and interest thereon, and for no other purpose.

For the purpose of enforcing such collection, the county treasurer shall have the same power and authority as allowed by law for the collection of state and county taxes. Each installment of such assessments remaining unpaid after becoming due and collectible shall be delinquent and bear the same penalty and interest as delinquent taxes. The authorized legal representative of any such district may act as attorney for the county treasurer in actions brought for the enforcement of the lien of such delinquent assessments.

When a special assessment is made on real estate subject to a life estate, the assessment shall be payable by the tenant for life, but upon application by the life tenant to a court of competent jurisdiction, by action against the owner of the estate in fee, such court may apportion the cost of the assessment between the life tenant and the owner in fee in proportion to the relative value of the improvement to their estates, respectively, to be ascertained and determined by the court on principles of equity.

In placing any assessment on the tax list and duplicate the county auditor shall add to each assessment such per cent as he deems necessary to defray the expense of collecting it.