



Ohio Revised Code

Section 6131.15 Schedule of assessments.

Effective: March 24, 2021

Legislation: House Bill 340 - 133rd General Assembly

(A) The county engineer shall prepare a schedule of assessments that includes all of the following:

(1) The name and address of each private owner of land and a description of the land to be benefited by the proposed improvement. The engineer shall obtain the names and addresses from the tax duplicates of the county. The engineer shall obtain the description from the county recorder's office. For purposes of the description the county recorder shall not require a metes and bounds survey.

(2) The amount of the estimated assessment to be assessed to each tract of land. An assessment shall not be less than ten dollars. The total amount of the estimated assessments, including the total estimated assessments allocated to public corporations and the state, shall equal the estimated cost of the proposed improvement.

(3) An explanation of each assessment that is for purposes other than drainage;

(4) The benefits accruing to political subdivisions and any department, office, or institution of the state. The engineer shall determine the estimated cost of the improvement that each political subdivision and any department, office, or institution of the state shall be assessed by reason of the benefit to public health, safety, convenience, the environment, wildlife, recreation, and welfare, or as the means of improving any street, road, or highway under the control or ownership of any political subdivision or any department, office, or institution of the state, or for benefit to any land owned by any public corporation or any department, office, or institution of the state. The engineer shall prepare a schedule of assessments containing the name and address of each political subdivision and each department, office, or institution of the state so benefited, the amount of the estimated assessment, and an explanation of the assessment if the assessment is for purposes other than drainage.

(B) In calculating each estimated assessment, the county engineer shall do both of the following:



(1) Use the information compiled in accordance with divisions (B)(5) and (6) of section 6131.14 of the Revised Code;

(2) Consider the following factors:

(a) Acreage of a parcel;

(b) Volume of water produced by a parcel;

(c) Remoteness of the parcel to the improvement;

(d) Percentage of the improvement used by the parcel;

(e) Work determined to benefit that particular parcel only and not the remainder of parcels in the watershed;

(f) Soils;

(g) County auditor's land value or current agricultural use value, if applicable;

(h) Existing drainage infrastructure that can be incorporated into the improvement and associated cost savings;

(i) Any other factors pertinent to that particular petition and watershed;

(j) Any benefits as defined in section 6131.01 of the Revised Code.

(C) The county engineer, in making the estimate of the amount to be assessed each tract of land, each political subdivision, and the state in accordance with this section, and the board of county commissioners, in amending, correcting, confirming, and approving the assessments in accordance with section 6131.22 of the Revised Code, shall levy the assessments according to benefits. Each tract of land and political subdivision affected by an improvement and the state shall be assessed in the proportion that each is benefited by the improvement, as "benefit" and "improvement" are



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defined in section 6131.01 of the Revised Code, and not otherwise.