



Ohio Revised Code

Section 6137.111 Alternative levy of assessments apportioned according to tax value.

Effective: March 24, 2021

Legislation: House Bill 340 - 133rd General Assembly

(A) In lieu of the permanent assessment base and procedure specified in section 6137.11 of the Revised Code, the board of county commissioners may by resolution levy upon the benefited property assessments apportioned according to tax value. The assessments shall be in the amount determined by the board to be necessary to obtain funds for the maintenance fund.

(B) Prior to the adoption of a resolution levying the assessments, the board shall give at least ten days' notice in one newspaper of general circulation in the county, which shall state the time and place when and where the resolution shall be taken up for consideration. At that time and place or at any adjournment thereof, of which no further published notice need be given, the board shall hear all persons whose properties are proposed to be assessed, shall correct any errors and make any revisions that appear to be necessary or just, and may then pass a resolution levying upon the properties determined to be benefited such assessments as so corrected and revised.

(C) Any owner of property to be so assessed may appeal to the court of common pleas from the resolution made by the board of county commissioners, in the manner provided by sections 6131.25 to 6131.36 of the Revised Code, the question of whether any such assessment is levied according to benefits.

(D) The assessments levied by the board's resolution shall be certified to the county auditor for collection as other taxes in the year or years in which they are payable. Any increase or reduction of the assessments levied under this section shall be made at the regular six-year reappraisal of all property in the county under section 5713.01 of the Revised Code or through adjustments made for property divisions, improvements, and changes.
