



## Ohio Revised Code

### Section 727.01 Power to levy and collect special assessments - methods.

Effective: May 17, 2021

Legislation: House Bill 2

---

Each municipal corporation shall have special power to levy and collect special assessments. The legislative authority of a municipal corporation may assess upon the abutting, adjacent, and contiguous, or other specially benefited, lots or lands in the municipal corporation, any part of the cost connected with the improvement of any street, alley, dock, wharf, pier, public road, place, boulevard, parkway, or park entrance or an easement of the municipal corporation available for the purpose of the improvement to be made in it by grading, draining, curbing, paving, repaving, repairing, treating the surface with substances designed to lay the dust on it or preserve it, constructing sidewalks, piers, wharves, docks, retaining walls, sewers, sewage disposal works and treatment plants, sewage pumping stations, water treatment plants, water pumping stations, reservoirs, and water storage tanks or standpipes, together with the facilities and appurtenances necessary and proper therefor, drains, storm-water retention basins, watercourses, water mains, or laying of water pipe, or the lighting, sprinkling, sweeping, or cleaning thereof, or removing snow therefrom, any part of the cost and expense of planting, maintaining, and removing shade trees thereupon; any part of the cost of a voluntary action, as defined in section 3746.01 of the Revised Code, undertaken pursuant to Chapter 3746. of the Revised Code by a special improvement district created under Chapter 1710. of the Revised Code, including the cost of acquiring property with respect to which the voluntary action is undertaken; any part of the cost and expense of constructing, maintaining, repairing, cleaning, and enclosing ditches; any part of the cost and expense of operating, maintaining, and replacing heating and cooling facilities for enclosed pedestrian canopies and malls; any part of the cost and expense of acquiring and improving parking facilities and structures for off-street parking of motor vehicles or of acquiring land and improving it by clearing, grading, draining, paving, lighting, erecting, constructing, and equipping it for parking facilities and structures for off-street parking of motor vehicles, to the extent authorized by section 717.05 of the Revised Code, but only if no special assessment made for the purpose of developing off-street parking facilities and structures is levied against any land being used solely for off-street parking or against any land used solely for single or two-family dwellings; any part of the cost and expense of operating and maintaining the off-street parking facilities and structures; and any part of the cost connected with changing the channel of, or narrowing, widening, dredging, deepening, or improving,



any stream or watercourse, and for constructing or improving any levees or boulevards on any stream or watercourse, or along or about any stream or watercourse, together with any retaining wall, riprap protection, bulkhead, culverts, approaches, flood gates, waterways, or drains incidental to any stream or watercourse, or for making any other improvement of any river or lake front, whether it is privately or publicly owned, which the legislative authority declares conducive to the public health, convenience, or welfare. If a program grant is awarded for an eligible project under sections 122.40 to 122.4077 of the Revised Code, a municipal corporation may levy, against dwellings that are subject to the project, a special assessment for the purpose of providing a contribution from the municipal corporation towards the funding gap for the project. The assessment shall be at a rate that will produce a total assessment that is not more than the municipal corporation's contribution towards the funding gap for the eligible project as described in the application under section 122.4020 of the Revised Code. In addition, a municipal corporation may levy a special assessment for public improvement or public services plans of a district formed under Chapter 1710. of the Revised Code, as provided in that chapter. Except as otherwise provided in Chapter 1710. of the Revised Code, special assessments may be levied by any of the following methods:

- (A) By a percentage of the tax value of the property assessed;
- (B) In proportion to the benefits that may result from the improvement;
- (C) By the front foot of the property bounding and abutting upon the improvement.