



Ohio Revised Code

Section 727.301 Collecting assessments by municipal treasurer.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

When securities are issued in anticipation of the collection of a special assessment, the legislative authority of a municipal corporation, in the assessing ordinance, may provide that the treasurer of the municipal corporation shall collect the special assessments in place of the county treasurer and apply the amounts collected, together with any interest and penalty thereon, to payment of the securities and interest thereon, and for no other purpose.

For the purpose of enforcing the collection, the treasurer of the municipal corporation has the same power and authority as allowed by law to the county treasurer for the collection of state and county taxes. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property taxes. The city director of law or the authorized legal representative of the municipal corporation shall act as attorney for the treasurer of the municipal corporation in actions brought for enforcement of the lien of the delinquent special assessments.

No interest or penalty shall be added to a special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the special assessment is certified to the county auditor for collection.
