



Ohio Revised Code

Section 727.36 Adding collection costs to assessment.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

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

If the legislative authority of a municipal corporation provides that the treasurer of the municipal corporation shall collect an assessment, the legislative authority, in the assessing ordinance, shall add to the assessment an amount to cover the cost of its collection.
