



Ohio Revised Code

Section 940.32 Procedure for assessments.

Effective: March 24, 2021

Legislation: House Bill 340 - 133rd General Assembly

(A) If the board of county commissioners approves a petition under section 940.31 of the Revised Code, the board shall adopt a resolution levying upon the property within the area to be benefited by an improvement a uniform or varied assessment rate as necessary to pay the cost of construction of the improvement not otherwise funded and to repay advances made for purposes of the improvement from the fund created by section 940.16 of the Revised Code. In adopting the resolution, the board shall take into consideration the estimated assessments prepared by the board of supervisors of the soil and water conservation district under section 940.27 of the Revised Code.

(B) The board of county commissioners shall give notice by first class mail to every public and private property owner whose property is subject to assessment, at the tax mailing or other known address of the owner. The notice shall contain all of the following:

- (1) A statement of the amount to be assessed against the property of the addressee;
- (2) A description of the method used to determine the necessity for and the amount of the proposed assessment;
- (3) A description of any easement on the property that is necessary for purposes of the improvement;
- (4) A statement that an owner may file written exceptions to the amount of the assessments with the clerk of the board of county commissioners within thirty days of the date of the notice.

(C) If the residence of any owner cannot be ascertained, or if any mailed notice is returned undelivered, the board shall publish the notice to all such owners in a newspaper of general circulation within the area to be benefited by the improvement, once each week for three weeks or as provided in section 7.16 of the Revised Code. The notice shall include the information contained in the mailed notice.



(D) If an owner files an exception to the estimated assessment, the board, within thirty days of the date of the filing, shall establish a date and time for hearing the exception to the estimated assessments. The board may hear each owner's exception in an individual hearing or hear all exceptions in a single hearing. Not less than fourteen days prior to the hearing date, the clerk of the board shall notify each owner who filed an exception of the date and time of the owner's exception hearing. Upon hearing the objector's exceptions, the board may adopt a resolution amending and approving the final schedule of estimated assessments and shall enter it in the journal.

If the board amends the final schedule of estimated assessments after hearing exceptions, the clerk of the board shall send by certified or first class mail a written notice of the revised final schedule of estimated assessments to all owners within the area to be benefited by the improvement. The notice shall contain both of the following:

(1) The amount of the final estimated assessment for the owner's property;

(2) A statement that an owner may appeal the final estimated assessment to the applicable court of common pleas pursuant to section 940.38 of the Revised Code within twenty-one days of the notice of final estimated assessment.

(E) The board shall certify the schedule of final estimated assessments to the county auditor, who shall certify the assessments to the county treasurer. The collection of the assessments shall be made in accordance with Chapter 323. of the Revised Code.

(F) The county treasurer shall deposit the proceeds of the assessment in the fund designated by the board and shall report to the county auditor the amount of money from the assessment that is collected by the treasurer. Moneys shall be expended from the fund for purposes of the improvement.

(G) Any moneys collected in excess of the amount needed for construction of the improvement and the subsequent first year's maintenance may be maintained in a fund to be used for maintenance of the improvement. In any year subsequent to a year in which an assessment for construction of an improvement levied under this section has been collected, and upon determination by the board of county commissioners that funds are not otherwise available for maintenance or repair of the improvement, the board shall levy on the property within the area to be benefited by the



improvement an assessment for maintenance at a uniform percentage of all construction costs based upon the assessment schedule used in determining the construction assessment. The assessment is not subject to the provisions concerning notice and petition contained in this section. An assessment for maintenance shall not be levied in any year in which the unencumbered balance of funds available for maintenance of the improvement exceeds twenty per cent of the cost of construction of the improvement, except that the board may adjust the level of assessment within the twenty per cent limitation, or suspend temporarily the levying of an assessment, for maintenance purposes as maintenance funds are needed.

(H) For the purpose of levying an assessment for maintenance of an improvement, a board may use the procedures established in Chapter 6137. of the Revised Code regarding maintenance of improvements as defined in section 6131.01 of the Revised Code in lieu of using the procedures established under this section.

(J) The board of county commissioners may issue bonds and notes as authorized by section 131.23 or 133.17 of the Revised Code.