



## Ohio Revised Code

### Section 521.06 Special assessments for maintenance and repair private sewage collection tiles.

Effective: November 9, 1994

Legislation: House Bill 115 - 120th General Assembly

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The cost and expenses of making the improvement made pursuant to a determination by the board under section 521.04 of the Revised Code shall be paid from a fund raised by special assessments against the lots and lands in the township that are benefited by the improvement, except that if the board of township trustees finds, by resolution, that the improvement will result in general as well as special benefits, there may be paid from the general fund of the township treasury such portion of the cost and expenses as is found to represent the value of the general benefit. If moneys are to be paid from the general fund of the township treasury, no improvement shall be made until the adoption of the resolution required under this division.

The assessments shall not exceed the special benefits resulting from the improvement, they shall be paid and collected in equal semiannual installments, equal in number to twice the number of years for which the contract is made, and they shall be paid and collected in the same manner as and at the same times that taxes are paid and collected. Any such assessment in the amount of five dollars or less, or with an unpaid balance of five dollars or less, shall be paid in full, and not in installments, at the time the first or next installment would otherwise become due and payable. The assessments may be made and levied by any one or more 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 footage of the property abutting the right-of-way;
  - (D) In an equal amount against each benefited lot, this amount to be determined by dividing the total cost per semiannual installment by the number of benefited lots in the township.
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