



Ohio Revised Code

Section 6101.48 Directors to levy assessments.

Effective: September 30, 2021

Legislation: House Bill 110

After the conservancy appraisal record as approved by the court, or that part of it from which no appeal is pending, has been filed with the secretary of the conservancy district as provided in section 6101.37 of the Revised Code, from time to time, as the affairs of the district demand it, the board of directors of the conservancy district shall levy on all real property and on all public corporations, upon which benefits have been appraised, an assessment of the portion of the benefits that is found necessary by the board to pay the cost of the execution of the official plan, including superintendence of construction and administration, plus one-ninth of that total to be added for contingencies, but not to exceed in the total of principal the appraised benefits so adjudicated.

The assessment shall be apportioned to and levied on each tract of land or other property and each public corporation in the district in proportion to the benefits appraised, and not in excess of the benefits appraised. Interest at a rate not to exceed the rate provided in section 9.95 of the Revised Code, payable semiannually, shall be included in and added to the assessment, but the interest shall not be considered as a part of the cost in determining whether or not the expenses and costs of making the improvement are equal to or in excess of the benefits appraised.

After the assessment is levied, the board shall report it to the court for confirmation. Upon the entry of the order of the court confirming the assessment, the clerk of the court shall transmit a certified copy of the order to the governing or taxing body of each political subdivision assessed, and the governing or taxing body shall receive and file the order. Thereafter, the board may order the issuance of notes in an amount not exceeding ninety per cent of the assessment in anticipation of the collection of the assessment.

After the court has confirmed the assessment, the secretary of the conservancy district, at the expense of the district, shall prepare an assessment record named "Conservancy Assessment Record of District." It shall contain a notation of the items of property appraised and the public corporations to which benefits have been appraised, the total amount of benefits appraised against each item or public corporation, and the total assessment levied against each item or public corporation. If



successive levies of assessment are made for the execution of the official plan and the acquisition or construction of improvements, the conservancy assessment record shall contain suitable notations to show the number of levies and the amount of each, to the end that the conservancy assessment record may disclose the aggregate of all such levies made up to that time.

Upon the completion of the conservancy assessment record, it shall be signed and certified by the president of the board and by the secretary of the conservancy district and placed on file and shall become a permanent record in the office of the district. After the expiration of the thirty-day period for the payment of assessments as provided by section 6101.49 of the Revised Code, a copy of that part of the conservancy assessment record affecting lands or public corporations in any county shall be filed with the county auditor of the county.

If it is found at any time that the total amount of assessments levied is insufficient to pay the cost of works set out in the official plan or of additional work done, the board may make an additional levy to provide funds to complete the work, provided the total of all levies of the assessment exclusive of interest does not exceed the total of benefits appraised.

For tax years 2020 to 2024, qualifying real property, as defined in section 727.031 of the Revised Code, is exempt from special assessments levied under this section, provided no delinquent special assessments and related interest and penalties are levied or assessed against any property owned by the owner and operator of the qualifying real property for that tax year.