



## Ohio Revised Code

### Section 6103.14 Cost ascertainment.

Effective: October 1, 1953

Legislation: House Bill 1

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Upon the completion of any improvement under sections 6103.02 to 6103.30, inclusive, of the Revised Code, the actual cost thereof shall be ascertained and to such actual cost shall be added an amount equal to the interest accrued and to accrue upon certificates of indebtedness and upon bonds authorized by such sections before the first installment of such assessment is collected and the sum so arising, less the portion thereof to be paid by the county at large, shall be assessed against the lots and parcels of land within such district found to be benefited by such improvement. The amount assessed against any lot or parcel of land may be paid within thirty days from the confirmation of the assessments as provided in such sections. If such assessment is five dollars or less, or whenever the unpaid balance of any such assessment is five dollars or less, the same shall be paid in full and not in installments at the time the first or next installment would otherwise become due. For the purpose of paying the sanitary engineer and for paying his assistants and all of his other necessary expenses and for the purpose of paying that part of the cost of the improvement to be paid by the county or of the interest to accrue thereon, the board of county commissioners may levy taxes, in addition to all other taxes authorized by law. Such levy shall be subject to all the limitations provided by law upon the aggregate amount, rate, maximum rate, and combined maximum rate of taxation.

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