



Ohio Revised Code

Section 727.08 Determining total cost of public improvement.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th General Assembly

The cost of any public improvement to be paid for directly or indirectly, in whole or in part, by funds derived from special assessments may include but not be limited to:

- (A) The purchase price of real estate or any interest therein when acquired by purchase, or not more than fifty per cent of the cost of acquiring such real estate or any interest therein when acquired by appropriation;
- (B) The cost of preliminary and other surveys;
- (C) The cost of preparing plans, specifications, profiles, and estimates except, to the extent that costs of plans, specifications, and estimates of cost have been paid for by the levy of assessments under section 729.11 of the Revised Code, such costs shall not be included in determining the cost of the improvement under this section;
- (D) The cost of printing, serving, and publishing notices and summaries of resolutions and ordinances;
- (E) The cost of all special proceedings;
- (F) The cost of labor and material, whether furnished by contract or otherwise;
- (G) Interest on securities issued in anticipation of the levy and collection of the special assessments or, if securities in anticipation of the levy of the special assessments are not issued, interest, at a rate to be determined by the legislative authority in the resolution of necessity adopted pursuant to section 727.12 of the Revised Code, on moneys advanced by the municipal corporation for the cost of the public improvement in anticipation of the levy of the special assessments;
- (H) The total amount of damages, resulting from the improvement, assessed in favor of any owner



of lands affected by the improvement, and interest thereon;

(I) The cost incurred in connection with the preparation, levy, and collection of the special assessments, including legal expenses incurred by reason of the improvement;

(J) Incidental costs directly connected with the improvement.
