



## Ohio Revised Code

### Section 727.30 Duties of officers in implementing special assessments.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

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When any special assessment is levied under section 727.25 of the Revised Code, and securities of the municipal corporation are issued in anticipation of the collection thereof, the clerk of the legislative authority, on or before the second Monday in September of each year, shall certify the special assessment to the county auditor, stating the amounts and the time of payment. The auditor shall place the special assessments upon the tax list. If section 727.301 of the Revised Code applies, the county auditor shall certify the special assessment, and the time it is payable, to the treasurer of the municipal corporation.

Except as provided in section 727.301 of the Revised Code, the county treasurer shall collect the special assessments in the same manner and at the time as other taxes are collected, and shall pay the amounts collected, together with any interest and penalty, to the treasurer of the municipal corporation, to be applied by him to the payment of securities issued in anticipation of the collection of the special assessments and interest thereon, and for no other purpose.

For the purpose of enforcing the collection, the county treasurer has the same power and authority as allowed by law for the collection of state and county taxes. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property taxes. The city director of law or the authorized legal representative of the municipal corporation may act as attorney for the county treasurer in actions brought for the enforcement of the lien of the delinquent special assessments.

No interest or penalty shall be added to a special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the special assessment is certified to the county auditor for collection.

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