



Ohio Revised Code

Section 727.33 Collecting unpaid assessments.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

When any special assessment, levied under section 727.25 of the Revised Code and in anticipation of which securities of the municipal corporation have not been issued, is unpaid, the legislative authority of the municipal corporation may order the clerk of the legislative authority or any other proper officer of the municipal corporation to certify the unpaid special assessment to the county auditor for collection. The county auditor shall place the unpaid special assessment upon the tax list. If section 727.331 of the Revised Code applies, the county auditor shall certify the unpaid special assessment to the treasurer of the municipal corporation.

Except as provided in section 727.331 of the Revised Code, the county treasurer shall collect the unpaid special assessment with and in the same manner as state and county taxes, and pay the amount collected to the treasurer of the municipal corporation.

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