



## Ohio Revised Code

### Section 727.331 Municipal treasurer to collect unpaid assessments.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

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The legislative authority of a municipal corporation, when securities are not issued in anticipation of the collection of a special assessment, may provide, in the assessing ordinance, that if a special assessment is unpaid, the treasurer of the municipal corporation shall collect the unpaid special assessment in place of the county treasurer. For purposes of enforcing the collection, the treasurer of the municipal corporation has the same power and authority as allowed by law to the county treasurer for the collection of state and county taxes. The city director of law or the authorized legal representative of the municipal corporation shall act as attorney for the treasurer of the municipal corporation in actions brought for enforcement of the lien of delinquent special assessments.

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 treasurer of the municipal corporation for collection.

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