



## Ohio Revised Code

### Section 5709.91 Service payments in lieu of taxes.

Effective: August 5, 2016

Legislation: House Bill 233 - 131st General Assembly

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Service payments in lieu of taxes required under sections 725.04, 5709.42, 5709.46, 5709.74, and 5709.79 of the Revised Code, minimum service payment obligations, and service charges in lieu of taxes required under sections 1728.11 and 1728.111 of the Revised Code, shall be treated in the same manner as taxes for all purposes of the lien described in section 323.11 of the Revised Code, including, but not limited to, the priority and enforcement of the lien and the collection of the service payments, minimum service payment obligations, or service charges secured by the lien. For the purposes of this section, a "minimum service payment obligation" is an obligation, including a contingent obligation, for a person to make a payment to a county, township, or municipal corporation to ensure sufficient funds to finance public infrastructure improvements or, if applicable, housing renovations, pursuant to an agreement between that person and the county, township, or municipal corporation for the purposes of sections 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code.

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