



## Ohio Revised Code

### Section 940.30 Commissioners to prepare schedule of estimated assessments.

Effective: January 1, 2016

Legislation: House Bill 64 - 131st General Assembly

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(A) A board of county commissioners that approves construction of a proposed improvement or the board's designee shall prepare a schedule of estimated assessments on property within the area that is to be benefited by the improvement. In preparing the schedule, the board or its designee shall use information concerning the proposed improvement that must be submitted to the board by the supervisors of a soil and water conservation district. The information includes plans for the proposed improvement, including surveys, maps, and specifications, together with schedules of damages, cost estimates, and any related reports that the supervisors or their designee prepared.

The schedule of estimated assessments that must be prepared shall include the name and address of each owner of land believed to be benefited by the proposed improvement together with a description of the land. The names and descriptions shall be obtained from the tax duplicates of the county. The board or its designee shall enter in the schedule the amount of each estimated assessment, which shall be determined using considerations established in section 940.33 of the Revised Code. In no case shall an assessment be less than twenty-five dollars for each parcel of land, except in the case of a multi-parcel lot, in which case the board may charge a minimum of twenty-five dollars with respect to all of the parcels comprising the multi-parcel lot. In addition, the board may charge an assessment of less than twenty-five dollars if the board determines that a lower amount is appropriate, provided that the lower amount includes the cost of preparing and mailing the notice required under division (D)(1) of section 940.33 of the Revised Code. The total of the estimated assessments, including the total estimated assessments allocated to public corporations and the state, shall equal the estimated cost of the proposed improvement. The board shall use the schedule of estimated assessments for purposes of levying final assessments under section 940.33 of the Revised Code.

(B) As used in this section, "multi-parcel lot" means a site on which a dwelling is located and that comprises two or more contiguous parcels of land.