

# Matthew Oestreich, Wood County Auditor



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To: CLERKS AND FISCAL OFFICERS OF CITIES, VILLAGES AND TOWNSHIPS

Re: SPECIAL ASSESSMENT CERTIFICATION

It is time for the annual certification of special assessments. Separate forms are required depending on the basis for calculation of the assessment.

- 1) **Valuation** – these assessments are calculated by applying millage to the taxable value of the parcels. This office calculates a millage based on the total dollar amount you certify for collection. Examples are street lighting, street cleaning and tree maintenance.
- 2) **Benefit basis** – these assessments are calculated in proportion to the benefits that may result from the improvements. The subdivision may divide the assessment total on the basis of the number of lots or for the improvements or services to a specific parcel. Examples are sanitary sewers, waterlines, sidewalks, weed cutting and delinquent utilities.

**All assessments are to be certified to the county auditor on or before the second Monday of September to appear on the tax duplicate for collection the following year.** Meeting this deadline assures your assessment will appear on the following year's tax duplicate. This allows sufficient time for calculation and duplicate preparation. Uniformity in certification will reduce the possibility of errors.

***Preferred Method – certification forms (for continuity sake) are accessible on our website [www.co.wood.oh.us/auditor](http://www.co.wood.oh.us/auditor), click on Fiscal Officer link on the bottom left side. Please submit on these forms in an excel format and email directly to [cdickey@co.wood.oh.us](mailto:cdickey@co.wood.oh.us) enabling our office to process the forms more efficiently and provides you with an easier way to subtotal amounts due. If you do not have access to a computer please type or print the forms.***

In certifying the recoupment of weed cutting expense the county prosecutor recommends that certifications should include a copy of the notice to the owner, a detailed explanation of the amount paid for labor or any other fees and a description of the property.

It should be noted that once an assessment has been certified to the auditor and placed on the tax list, payment may not be accepted by the subdivision nor may the subdivision or auditor remit that amount from the tax list. The duty of collection for such an assessment rests entirely with the county treasurer.

Please feel free to contact our office should you have any questions.

Matthew Oestreich  
Wood County Auditor

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## *Wood County Special Assessments*

- Special Assessments (SPA's) consist of a wide variety of projects known as Street Lighting, Street Cleaning, Tree Maintenance, Sidewalks, Street Improvements, Sewer & Waterlines, Delq. Utilities, Snow Removal, Weed Cutting/Mowing, Nuisance Condition, & Demolition. These projects are certified differently depending on the assessment.
- SPA's consisting of Street Lighting, Street Cleaning, Tree Maintenance - Certified on a yearly basis using a Short Term Valuation or Benefit Basis Form.
- SPA's such as Sidewalks, Street Improvements, Sewer & Waterlines –Certified for a # of years at \_\_\_\_\_% or 0% which is at the discretion of the Muni or Twp using the Long Term Benefit Basis Form.
- SPA's such as Delq. Utilities, Snow Removal, Weed Cutting/Mowing, Nuisance Condition, Demolition – Certified as needed using the Short Term Benefit Basis Form.
  - Can be certified monthly or bi monthly to allow the public information on properties prior to a sale to avoid surprises.
  - Weed cutting/Mowing should include – copy of notice to the owner, a detailed explanation of the amount paid for labor or any other fees & a description of the property (parcel #).
- Cut off date to certify assessments for the upcoming tax duplicate – is always the 2<sup>nd</sup> Monday in September.
  - Payments on these assessments can be accepted by the Muni or Twp prior to this deadline but not after, as this will appear on the tax bill & must be paid with the taxes. (If an assessment is certified to the Auditor's Office and paid before the September deadline a notice on letterhead needs to be received by this office to remove the charge. This should include parcel #, address, owner, whether the amount paid is in full or a partial payment and date of payment.)
- Assessments that are placed on the tax bill are divided over the 1<sup>st</sup> and 2<sup>nd</sup> half taxes. When paid the monies are distributed back to the Muni or Twp with the settlement. (Settlement is distributed in March and August. Detail Distribution Reports by parcel # are available by request)
- If possible please submit on the updated Certification Forms in an excel format (available on our website) and specify on the bottom of form "**Yes or No**" to assess Residential, Public Utility and Exempt. Please type or print if you don't have computer access.
- Certifications currently submitted are for the 2020 Tax Duplicate payable in 2021.