

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. ***Please note: Delinquent electric accounts are not considered special assessments per the ORC. Attached is a list of common allowed 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 auditor.co.wood.oh.us, click on Fiscal Officer link on the bottom left side. Please submit on these forms in an excel format and email directly to cdickey@woodcountyohio.gov 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

A handwritten signature in blue ink that reads "Matthew Oestreich".

Wood County Auditor

Common Delinquent Assessments

<u>Description</u>	<u>Authority</u>	<u>ORC</u>	<u>Lien Attaches</u>
County Water Supply	County Commissioners	6103.02	Date Placed on Tax List & Duplicate
Sewer District	County Commissioners	6117.02	Date Placed on Tax List & Duplicate
Snow Removal (Undedicated Rd)	Township Trustees	505.82	Code Silent
Abate Nuisance (Buildings)	Township Trustees	505.86	Date of Entry on Duplicate
Noxious Weeds	Township Trustees	505.87	Date of Entry on Duplicate
Junk Vehicles	Township Trustees	505.871	Place Upon Tax Duplicate
Abate Nuisance (Buildings)	Municipal Corp	715.261	Date of Entry on Duplicate
Sewer	Municipal Corp	729.49	Lien When not Paid When Due
Noxious Weeds	Municipal Corp	731.51, 731.54	Date of Entry on Duplicate
Waterworks	Municipal Corp	743.04	Date Placed on Tax List & Duplicate
Fences	Township Trustees	971.08 & .09	When Certified (not stated) – Place on Duplicate
New Community Development	Community Authority	349.07	Date of Entry on Tax List & Duplicate

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, Delinquent Water & Sewer Charges (delq. electric accounts aren't considered SPA's per the ORC), 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. Water & Sewer Charges, Snow Removal, Weed Cutting, Mowing, Nuisance Condition, Demolition – Certified as needed using the Short Term Benefit Basis Form. Delq. Electric charges are not allowed per the ORC.
 - 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 2nd 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 1st and 2nd 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)
- 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 2022 Tax Duplicate payable in 2023.



Ohio Revised Code

Section 727.01 Power to levy and collect special assessments - methods.

Effective: June 28, 2002

Legislation: House Bill 524 - 124th General Assembly

Each municipal corporation shall have special power to levy and collect special assessments. The legislative authority of a municipal corporation may assess upon the abutting, adjacent, and contiguous, or other specially benefited, lots or lands in the municipal corporation, any part of the cost connected with the improvement of any street, alley, dock, wharf, pier, public road, place, boulevard, parkway, or park entrance or an easement of the municipal corporation available for the purpose of the improvement to be made in it by grading, draining, curbing, paving, repaving, repairing, treating the surface with substances designed to lay the dust on it or preserve it, constructing sidewalks, piers, wharves, docks, retaining walls, sewers, sewage disposal works and treatment plants, sewage pumping stations, water treatment plants, water pumping stations, reservoirs, and water storage tanks or standpipes, together with the facilities and appurtenances necessary and proper therefor, drains, storm-water retention basins, watercourses, water mains, or laying of water pipe, or the lighting, sprinkling, sweeping, or cleaning thereof, or removing snow therefrom, any part of the cost and expense of planting, maintaining, and removing shade trees thereupon; any part of the cost of a voluntary action, as defined in section 3746.01 of the Revised Code, undertaken pursuant to Chapter 3746. of the Revised Code by a special improvement district created under Chapter 1710. of the Revised Code, including the cost of acquiring property with respect to which the voluntary action is undertaken; any part of the cost and expense of constructing, maintaining, repairing, cleaning, and enclosing ditches; any part of the cost and expense of operating, maintaining, and replacing heating and cooling facilities for enclosed pedestrian canopies and malls; any part of the cost and expense of acquiring and improving parking facilities and structures for off-street parking of motor vehicles or of acquiring land and improving it by clearing, grading, draining, paving, lighting, erecting, constructing, and equipping it for parking facilities and structures for off-street parking of motor vehicles, to the extent authorized by section 717.05 of the Revised Code, but only if no special assessment made for the purpose of developing off-street parking facilities and structures is levied against any land being used solely for off-street parking or against any land used solely for single or two-family dwellings; any part of the cost and expense of operating and maintaining the off-street parking facilities and structures; and any part of the cost connected with changing the channel of, or narrowing, widening, dredging, deepening, or improving,



any stream or watercourse, and for constructing or improving any levees or boulevards on any stream or watercourse, or along or about any stream or watercourse, together with any retaining wall, riprap protection, bulkhead, culverts, approaches, flood gates, waterways, or drains incidental to any stream or watercourse, or for making any other improvement of any river or lake front, whether it is privately or publicly owned, which the legislative authority declares conducive to the public health, convenience, or welfare. In addition, a municipal corporation may levy a special assessment for public improvement or public services plans of a district formed under Chapter 1710. of the Revised Code, as provided in that chapter. Except as otherwise provided in Chapter 1710. of the Revised Code, special assessments may be levied by any of the following methods:

- (A) By a percentage of the tax value of the property assessed;
- (B) In proportion to the benefits that may result from the improvement;
- (C) By the front foot of the property bounding and abutting upon the improvement.



Ohio Revised Code

Section 727.30 Duties of officers in implementing special assessments.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

When any special assessment is levied under section 727.25 of the Revised Code, and securities of the municipal corporation are issued in anticipation of the collection thereof, the clerk of the legislative authority, on or before the second Monday in September of each year, shall certify the special assessment to the county auditor, stating the amounts and the time of payment. The auditor shall place the special assessments upon the tax list. If section 727.301 of the Revised Code applies, the county auditor shall certify the special assessment, and the time it is payable, to the treasurer of the municipal corporation.

Except as provided in section 727.301 of the Revised Code, the county treasurer shall collect the special assessments in the same manner and at the time as other taxes are collected, and shall pay the amounts collected, together with any interest and penalty, to the treasurer of the municipal corporation, to be applied by him to the payment of securities issued in anticipation of the collection of the special assessments and interest thereon, and for no other purpose.

For the purpose of enforcing the collection, the county treasurer has the same power and authority as allowed by law for the collection of state and county taxes. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property taxes. The city director of law or the authorized legal representative of the municipal corporation may act as attorney for the county treasurer in actions brought for the enforcement of the lien of the delinquent special assessments.

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



Ohio Revised Code

Section 727.301 Collecting assessments by municipal treasurer.

Effective: November 1, 1991

Legislation: House Bill 104 - 119th General Assembly

When securities are issued in anticipation of the collection of a special assessment, the legislative authority of a municipal corporation, in the assessing ordinance, may provide that the treasurer of the municipal corporation shall collect the special assessments in place of the county treasurer and apply the amounts collected, together with any interest and penalty thereon, to payment of the securities and interest thereon, and for no other purpose.

For the purpose 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. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property 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 the delinquent special assessments.

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