Wendy H. Gridley *Legislative Service Commission*

S.B. 190

125th General Assembly
(As Introduced)

Sens. Roberts, Zurz, Fedor, Fingerhut, Miller, Dann

BILL SUMMARY

- Increases the maximum maturity of soil and water conservation district improvement bonds from 8 years to 15 years.

CONTENT AND OPERATION

Background--soil and water conservation districts

Current law creates soil and water conservation districts for each county. Each district is a political subdivision distinct from the county and is governed by a five-member board of supervisors. The boards operate under the general oversight of the Ohio Soil and Water Conservation Commission within the Department of Natural Resources. Each district exercises jurisdiction over soil conservation; flood prevention; water development, use, conservation, and disposal; and conservation of other natural resources within the county. With the approval of the board of county commissioners, a board of supervisors may construct improvements for water management and development that benefit lands within a specified project area "by promoting the economical, industrial, and social development" of the area.[1] (Secs. 1515.02, 1515.03, 1515.05, 1515.07, 1515.08, 1515.20, and 1515.21--not in the bill.)

The cost of constructing an improvement may be funded with county funds and any federal or state funds available for the project, by a county property tax, by special assessments, or by some combination of those sources. If funded by special assessments, the board of county commissioners levies the assessments on the owners of land benefiting from the improvement (as certified by the district

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[1] *Two or more districts also may join together to construct improvements that benefit areas situated within the corresponding counties; improvements constructed by a joint district must be approved by the boards of county commissioners of all the affected counties (secs. 1515.17, 1515.21, and 1515.22--not in the bill).*

board of supervisors). If special assessments are levied, the board of county commissioners may issue general obligation bonds to finance the construction cost (sec. 133.17--not in the bill) or delinquent tax and assessment bonds (sec. 131.23--not in the bill). (Secs. 1515.10, 1515.15, 1515.16, and 1515.24 to 1515.28.) The bond issuance and payment of assessments also are governed by the law governing the financing of county ditches and other watercourse improvements (R.C. Chapter 6131.).

The board of county commissioners must determine the number of semiannual installments in which landowners must pay a special assessment, but at least two semiannual installments generally must be allowed. If the cost of an improvement is more than $500, the board of county commissioners may allow landowners to pay the assessment in more than two installments. (Sec. 6131.23.)

Expansion of the repayment period (maturity) for conservation improvement bonds

Under current law, when special assessments are levied and bonds are issued to finance the construction of an improvement of a soil and water conservation district, the bonds may have a repayment period (i.e., maturity) of up to eight years (which corresponds with 16 semiannual installment payments). The bill increases the maximum maturity of these bonds to 15 years by increasing the maximum repayment period to 30 semiannual installments. (Sec. 6131.23.) This provision appears to conflict, in the case of delinquent tax and assessment bonds, with a provision in another statute under which the maximum maturity of those bonds is limited to ten years (sec. 131.23(J)--not in the bill).

HISTORY

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Introduced	01-29-04	p. 1460

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