Aida S. Montano *Legislative Service Commission*

H.B. 304

126th General Assembly
(As Introduced)

Reps. Blessing, Wagoner, Brinkman, Law, Gibbs

BILL SUMMARY

- Provides that a county solid waste management district or a joint solid waste management district may collect rates or charges for solid waste collection, storage, transfer, disposal, recycling, processing, or resource recovery service provided by the district either by: (1) periodic billings, and, if the rates or charges are not paid when due and the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served, certification for collection to the auditor of the county where the property served is located, or (2) certifying the unpaid rates or charges to the county auditor if they have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served.

- Authorizes the legislative authority of a municipal corporation to certify for collection to the auditor of the county where the property served by the municipal sewerage system is located any billed and unpaid sewerage rates and rent charges if the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served.

- Provides that a board of trustees of public affairs of a village may collect unpaid rents or charges for waterworks, electric light plants, artificial or natural gas plants, or similar public utilities conducted or managed by the board either by: (1) certifying the unpaid rents or charges and penalties to the auditor of the county where the property served is located if they have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served, or (2) collecting them by actions at law from the person liable for their payment but not from an owner of the property that does not occupy any part of the property served unless the service is provided pursuant to a contract

made directly with that owner, or both the methods described in (1) and (2), above.

- Provides that a director of public service or any other appropriate city official or body may collect unpaid water rents or charges for conducting or managing waterworks of the municipal corporation either by: (1) certifying the unpaid rents or charges and penalties to the auditor of the county where the property served is located if they have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served, or (2) collecting them by actions at law from the person liable for their payment but not from an owner of the property that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner, or both the methods described in (1) and (2), above.

- Provides that a board of county commissioners may collect unpaid water rates or charges for supplying water through the county distribution facilities by any of four methods that include: (1) certifying the unpaid rates or charges and penalties to the auditor of the county where the property served is located if they have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served, or (2) collecting them by actions at law from the person liable for their payment but not from an owner of the property that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner.

- Provides that a board of county commissioners may collect unpaid rates or charges for the use of the sanitary facilities of a sewer district or unpaid rates or charges for the services of the county's drainage facilities by any of four methods that include: (1) certifying the unpaid rates or charges and penalties to the auditor of the county where the property served is located if they have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served, or (2) collecting them by actions at law from the person liable for their payment but not from an owner of the property that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner.

- Authorizes a regional water and sewer district to certify for collection to the auditor of the county where the property served by the district's services is located any billed and unpaid rentals or other charges and

penalties if the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served.

- Provides with respect to the provisions described in all of the above dot points in which the specified unpaid amounts are certified to a county auditor that the auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel served unless the appropriate certifying authority additionally certifies to the auditor that a service contract directly with a property owner that occupies all or part of the property served exists.

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CONTENT AND OPERATION

Solid waste management districts; rates and charges

Existing law

Existing law authorizes the board of county commissioners of a county solid waste management district and the board of directors of a joint solid waste management district to fix reasonable rates or charges to be paid by every person, municipal corporation, township, or other political subdivision that owns premises to which solid waste collection, storage, transfer, disposal, recycling, processing, or resource recovery service (hereafter "solid waste service") is provided by the district and to change the rates or charges whenever it considers it advisable. Charges for solid waste services must be made only against lots or parcels that are improved, or in the process of being improved, with at least one permanent, portable, or temporary building. The rates or charges may be collected by either of the following means (R.C. 343.08(A)):

(1) Periodic billings made by the district directly or in conjunction with billings for public utility rates or charges by a county water district established under R.C. 6103.02, a county sewer district established under R.C. 6117.02, or a municipal corporation or other political subdivision authorized by law to provide public utility service. *When any such charges that are so billed are not paid, the board must certify them to the county auditor of the county where the lots or parcels are located, who must place them upon the real property duplicate against the property served by the collection, storage, transfer, disposal, recycling, processing, or resource recovery service. The charges are a lien on the property from the date they are placed upon the real property duplicate by the auditor* and must be collected in the same manner as other taxes.

(2) Certifying the rates or charges to the county auditor of the county where the lots or parcels are located, *who must place them on the real property duplicate against the lots or parcels. The rates or charges are a lien on the property from the date they are placed upon the real property duplicate by the auditor and must be collected in the same manner as other taxes*.

Operation of the bill

The bill modifies the methods by which the rates or charges for solid waste services may be collected as described in paragraphs (1) and (2), above, and restructures the existing language in the following manners (R.C. 343.08(A)(1) and (2)):

(1) Periodic billings made by the district as described in the first sentence in paragraph (1) in "***Existing law***," above. *The board of the county or joint solid waste management district may certify, for collection, to the county auditor of the county where the property served is located any amount so billed but not paid when due, if the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it upon the tax list and duplicate* and must be collected in the same manner as other taxes. (The italicized provisions replace the italicized provisions in paragraph (1) in "***Existing law***," above.)

(2) Certifying the rates or charges to the county auditor of the county where the *property served* (instead of *lots or parcels*) is located, *if the unpaid rates and charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount on the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it upon the tax list and duplicate* and must be collected in the same manner as other taxes. (The italicized provisions replace the italicized provisions in paragraph (2) in "***Existing law***," above.)

Municipal sewer systems; sewerage rates or rent charges

Existing law

Under existing law, the legislative authority of a municipal corporation which has installed or is installing sewerage, a system of sewerage, sewage pumping works, or sewage treatment or disposal works for public use, may, by ordinance, establish just and equitable rates *or* charges of rents to be paid to the municipal corporation for the use of such services, by every person, firm, or corporation *whose premises are served by a connection thereto. Such charges constitute a lien upon the property served by such connection and if not paid when due must be collected in the same manner as other municipal corporation taxes*. The legislative authority may change such rates or charges from time to time as is deemed advisable. The legislative authority of a municipal corporation operating under a charter may establish such schedule of rates and provide for its administration by designating the department or officer to be charged with the enforcement of R.C. 729.49 to 729.52. (R.C. 729.49.)

Operation of the bill

The bill modifies and restructures the above provisions pertaining to sewerage rates or rent charges for the use of municipal sewer systems. It provides that the legislative authority of a municipal corporation that has installed or is installing sewerage, a system of sewerage, sewage pumping works, or sewage treatment or disposal works for public use may establish, by ordinance, just and equitable rates *and* charges of rents to be paid to the municipal corporation for the use of such services, by every person, firm, or corporation whose *property is served by a connection. The legislative authority may certify, for collection, to the county auditor of the county where the property served is located any amount so billed but not paid when due, if the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel unless the legislative authority additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it upon the tax list and duplicate* and must be collected in the same manner as other taxes. (The italicized provisions replace the italicized provisions described in "***Existing law***," above.) The legislative authority may change its rates or charges from time to time as is deemed advisable. The legislative authority of a municipal corporation operating under a charter may establish such schedule of rates *and charges* (added by the bill) and provide for its administration by designating the department or officer to be charged with the enforcement of R.C. 729.49 to 729.52. (R.C. 729.49.)

Village public utilities; rents and charges

Existing law

Existing law requires the board of trustees of public affairs appointed under R.C. 735.28 to manage, conduct, and control the waterworks, electric light plants, artificial or natural gas plants, or other similar public utilities, furnish supplies of water, electricity, or gas, collect all water, electric, and gas rents or charges, and appoint necessary officers, employees, and agents. For the purpose of paying the expenses of conducting and managing such waterworks, plants, and public utilities or of making necessary additions thereto and extensions and repairs thereon, the board may assess a water rent or charge, or a light, power, gas, or utility rent, of sufficient amount, and in such manner as it determines to be most equitable, upon all tenements and premises supplied therewith. *When such rents* (light, power, gas, or utility rents), *except water rents and charges, are not paid when due, the board may certify them to the county auditor to be placed on the duplicate and collected as other village taxes, or it may collect them by actions at law in the name of the*

village. When *water rents or charges* are not paid when due, the board may do either or both of the following (R.C. 735.29(A) and (B)):

(1) Certify them, together with any penalties, to the county auditor. The county auditor must place the *certified amount on the real property tax list and duplicate against the property served by the connection if the auditor also receives from the board additional certification that the unpaid rents or charges have arisen pursuant to a service contract made directly with an owner who occupies the property served. The amount placed on the tax list and duplicate is a lien on the property served from the date placed on the list and duplicate* and must be collected in the same manner as other taxes, except that, notwithstanding R.C. 323.15 (payment of less than full amount of taxes charged on real estate; payment by owner of undivided interest of real estate), a county treasurer must accept a payment in such amount when separately tendered as payment for the full amount of such unpaid *water* rents or charges and associated penalties. Any amounts collected by the county treasurer under this provision must be placed for immediate distribution to the village, in the appropriate distinct fund established for *water* rents and charges.

(2) Collect *them* by actions at law in the name of the village from an owner, tenant, or other person who is liable to pay the rents or charges.

Operation of the bill

The bill eliminates the provision described in the first paragraph in "***Existing law***," above, that *when such rents* (light, power, gas, or utility rents), *except water rents and charges, are not paid when due, the board may certify them to the county auditor to be placed on the duplicate and collected as other village taxes, or it may collect them by actions at law in the name of the village*. It combines the provisions pertaining to light, power, gas, or utility rents and water rents or charges, and provides that *if any such* rents or charges are not paid when due, the board may do either or both of the following (R.C. 735.29(A) and (B)):

(1) Certify them, together with any penalties, to the county auditor *of the county where the property served is located, if the unpaid rates or charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount on the real property tax list and duplicate against a lot or parcel unless the legislative authority additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it upon the tax list and duplicate* and must be collected in the same manner as other taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in such amount when separately tendered as payment for the full amount of such unpaid rents (the bill deletes *water* before "rents") or charges and

associated penalties. Any amounts collected by the county treasurer under this provision must be placed for immediate distribution to the village, in the appropriate distinct fund established for *such* rents (instead of *water* rents) and charges. (The italicized provisions replace the italicized provisions described in paragraph (1) in "***Existing law***," above.)

(2) Collect *the unpaid rents or charges, together with any penalties*, by actions at law in the name of the village, from an owner, tenant, or other person who is liable for the payment of the rents or charges, *but not from an owner that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner* (added by the bill).

Municipal waterworks; assessment and collection of water rents

Existing law

Existing law provides that for the purpose of paying the expenses of conducting and managing the waterworks of a municipal corporation, including operating expenses and the costs of permanent improvements, the director of public service or any other city official or body authorized by charter may assess and collect a water rent or charge of sufficient amount and in such manner as the official or body determines to be most equitable from all tenements and premises supplied with water. When water rents or charges are not paid when due, the director or other official or body may do either or both of the following (R.C. 743.04(A) and (B)):

(1) Certify them, together with any penalties, to the county auditor. The auditor *must place the certified amount on the real property tax list and duplicate against the property served by the connection if the auditor also receives from the director or other official or body additional certification that the unpaid rents or charges have arisen pursuant to a service contract made directly with an owner who occupies the property served. The amount placed on the tax list and duplicate is a lien on the property served from the date placed on the list and duplicate* and must be collected in the same manner as other taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties.

(2) Collect *them* by actions at law, in the name of the city from an owner, tenant, or other person who is liable to pay the rents or charges.

Existing law also provides that at any time prior to a certification under paragraph (1), above, the director or other official or body must accept any partial

payment of unpaid water rents or charges, in the amount of $10 or more (R.C. 743.04, last par.).

Operation of the bill

The bill modifies and restructures existing law by providing that if water rents or charges are not paid when due, the director of public service or other official or body may do either or both of the following (R.C. 743.04(A) and (B)):

(1) Certify them, together with any penalties, to the county auditor *of the county where the property served is located, if the unpaid rents or charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount on the real property tax list and duplicate against a lot or parcel unless the director, other official, or body additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it on the tax list and duplicate* and must be collected in the same manner as other taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in such amount when separately tendered as payment for the full amount of such unpaid water rents or charges and associated penalties. (Italicized provisions replace the italicized provisions described in paragraph (1) in "***Existing law***," above.)

(2) Collect *the unpaid water rents or charges, together with any penalties,* by actions at law in the name of the city, from an owner, tenant, or other person that is liable for the payment of the rents or charges, *but not from an owner that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner* (added by the bill).

The bill further modifies existing law by providing that at any time prior to a certification under paragraph (1), above, *or action under paragraph (2), above* (added by the bill), the director or other official or body must accept any partial payment of unpaid water rents or charges, in the amount of $10 or more (R.C. 743.04, last par.).

County water supply systems; rates and charges

Existing law

Existing law authorizes a board of county commissioners to acquire, construct, maintain, and operate any public water supply facilities within its county for one or more sewer districts. The board also may negotiate and enter into a contract with any public agency or any person for the management,

maintenance, operation, and repair of the facilities on behalf of the county. (R.C. 6103.02(A).)

The board must fix reasonable rates, including penalties for late payments, for water supplied to public agencies and persons when the source of supply or the facilities for its distribution are owned or operated by the county and may change the rates from time to time as it considers advisable. When the distribution facilities are owned by the county, the board also may fix reasonable charges to be collected for the privilege of connecting to the distribution facilities. (R.C. 6103.02(F).) When any rates or charges are not paid when due, the board may do any or all of the following (R.C. 6103.02(G)):

(1) Certify the unpaid rates or charges, together with any penalties, to the county auditor. The *county auditor must place the certified amount upon the real property tax list and duplicate against the property served by the connection. The certified amount is a lien on the property from the date placed on the real property tax list and duplicate* and must be collected in the same manner as taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid rates or charges and associated penalties.

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges;

(3) Terminate, in accordance with established rules, the water service to the particular property unless and until the unpaid rates or charges, together with any penalties, are paid in full;

(4) Apply, to the extent required, any security deposit made in accordance with established rules to the payment of the unpaid rates and charges, together with any penalties, for water service to the particular property.

Existing law also provides that at any time prior to a certification under paragraph (1), above, the board must accept any partial payment of unpaid water rates or charges in the amount of $10 or more (R.C. 6103.02(G), last par.).

Operation of the bill

The bill modifies and restructures the provisions described in paragraphs (1) and (2), above, by providing that if any rates or charges are not paid when due, the board may do any or all of the following (R.C. 6103.02(G)(1) and (2)) (the bill does not modify paragraphs (3) and (4), above):

(1) Certify them, together with any penalties, to the county auditor *of the county where the property served is located, if the unpaid rates or charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it on the tax list and duplicate* and must be collected in the same manner as *other* taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid rates or charges and associated penalties. (Italicized provisions replace the italicized provisions of paragraph (1) in "***Existing law***," above.)

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county, from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges, *but not from an owner that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner* (added by the bill).

The bill further provides that at any time prior to a certification under paragraph (1), above, *or action under paragraph (2), above* (added by the bill), the board must accept any partial payment of unpaid water rates or charges in the amount of $10 or more (R.C. 6103.02(G), last par.).

Sewer districts and county sewers; fixing of rates and charges

Rates for sanitary facilities; existing law

Existing law requires a board of county commissioners to fix reasonable rates, including penalties for late payments, for the use, or the availability for use, of the sanitary facilities of a sewer district to be paid by every person and public agency whose premises are served, or capable of being served, by a connection directly or indirectly to those facilities when those facilities are owned or operated by the county, and authorizes the board to change the rates from time to time as it considers advisable. The board also must establish reasonable charges to be collected for the privilege of connecting to the sanitary facilities of the district. (R.C. 6117.02(A) and (B).) When any of the sanitary rates or charges are not paid when due, the board may do any or all of the following as it considers appropriate (R.C. 6117.02(C)):

(1) Certify the unpaid rates or charges, together with any penalties, to the county auditor, *who must place them upon the real property tax list and duplicate against the property served by the connection*. The certified amount *must be* a lien on the property from the date placed on the real property tax list and duplicate and

must be collected in the same manner as taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid sanitary rates or charges and associated penalties.

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges;

(3) Terminate, in accordance with established rules, the sanitary service to the particular property and, if so determined, any county water service to that property, unless and until the unpaid sanitary rates or charges, together with any penalties, are paid in full;

(4) Apply, to the extent required, any security deposit made in accordance with established rules to the payment of sanitary rates and charges for service to the particular property.

Rates for sanitary facilities; operation of the bill

The bill modifies the provisions described in paragraphs (1) and (2), above, by providing that if any rates or charges are not paid when due, the board may do any or all of the following (R.C. 6117.02(C)(1) and (2)) (the bill does not modify the provisions described in paragraphs (3) and (4), above):

(1) Certify them, together with any penalties, to the county auditor *of the county where the property served is located, if the unpaid rates or charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists*. A certified amount *is* a lien on the property from the date the auditor places it on the tax list and duplicate and must be collected in the same manner as *other* taxes, except that, notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid sanitary rates or charges and associated penalties. (Italicized provisions replace the italicized provisions described in paragraph (1) in "***Existing law***," above.)

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county, from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges, *but not from an owner that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner* (added by the bill).

Drainage rates; existing law

Existing law authorizes a board of county commissioners to fix reasonable rates and charges, including connection charges and penalties for late payments, to be paid by any person or public agency owning or having possession or control of any properties that are connected with, capable of being served by, or otherwise served directly or indirectly by, drainage facilities owned or operated by or under the jurisdiction of the county, and to change those rates and charges from time to time as it considers advisable. When any of the drainage rates or charges are not paid when due, the board may do any or all of the following as it considers appropriate (R.C. 6117.02(D)):

(1) Certify the unpaid rates or charges, together with any penalties, to the county auditor, *who must place them upon the real property tax list and duplicate against the property to which the rates or charges apply*. The certified amount *must be* a lien on the property from the date placed on the real property tax list and duplicate and must be collected in the same manner as taxes, except that notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid drainage rates or charges and associated penalties.

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges;

(3) Terminate, in accordance with established rules, the drainage service for the particular property until the unpaid rates or charges, together with any penalties, are paid in full;

(4) Apply, to the extent required, any security deposit made in accordance with established rules to the payment of drainage rates and charges applicable to the particular property.

Drainage rates; operation of the bill

The bill modifies the provisions described in paragraphs (1) and (2), above, by providing that if any rates or charges are not paid when due, the board may do any or all of the following (R.C. 6117.02(D)(1) and (2)) (the bill does not modify the provisions described in paragraphs (3) and (4), above):

(1) Certify them, together with any penalties, to the county auditor *of the county where the property served is located if the unpaid rates or charges have arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any*

amount upon the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists. A certified amount *is* a lien on the property from the date the auditor places it on the tax list and duplicate and must be collected in the same manner as *other* taxes, except that notwithstanding R.C. 323.15, a county treasurer must accept a payment in that amount when separately tendered as payment for the full amount of the unpaid drainage rates or charges and associated penalties. (Italicized provisions replace the italicized provisions described in paragraph (1) in "***Existing law***," above.)

(2) Collect the unpaid rates or charges, together with any penalties, by actions at law in the name of the county, from an owner, tenant, or other person or public agency that is liable for the payment of the rates or charges, *but not from an owner that does not occupy any part of the property served unless the service is provided pursuant to a contract made directly with that owner* (added by the bill).

Regional water and sewer districts; rentals and charges

Existing law

Among the powers of a regional water and sewer district under existing law is the authority to charge, alter, and collect rentals and other charges for the use of services of any water resource project as provided in R.C. 6119.09. Such district may refuse the services of any of its projects if any of such rentals or other charges, including penalties for late payment, are not paid by the user thereof, and, *if such rentals or other charges are not paid when due and upon certification of nonpayment to the county auditor, the rentals or other charges constitute a lien upon the property so served, must be placed by the county auditor upon the real property tax list and duplicate*, and must be collected in the same manner as other taxes. (R.C. 6119.06(V).)

Operation of the bill

The bill modifies and restructures existing law by providing that the regional water and sewer district may refuse the services of any of its projects if any rentals or other charges of the district, including penalties for late payment, are not paid *when due by the user. The district may certify, for collection, to the county auditor of the county where the property served is located any amount so billed but not paid when due, if the unpaid amount has arisen pursuant to a service contract made directly with a property owner that occupies all or part of the property served. The county auditor cannot place any amount upon the real property tax list and duplicate against a lot or parcel unless the board additionally certifies to the auditor that such contract exists. A certified amount is a lien on the property from the date the auditor places it on the tax list and duplicate* and must be collected in the same manner as other taxes. (R.C.

6119.06(V).) (Italicized provisions replace the italicized provisions in "***Existing law***," above.)

HISTORY

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Introduced	06-21-05	p. 974

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