



Ohio Legislative Service Commission

Tom Wert

Fiscal Note & Local Impact Statement

Bill: [S.B. 41 of the 130th G.A.](#)

Date: March 8, 2013

Status: As Introduced

Sponsor: Sen. Gardner

Local Impact Statement Procedure Required: No

Contents: Allows municipal corporations to establish districts and impose assessments for the installation, maintenance, and improvement of sidewalks and paths

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- Municipal corporations who choose to create districts and levy special assessments for the provision or maintenance of sidewalks and paths could incur some administrative costs for adopting ordinances and publishing the required summaries. Overall, these costs are likely to be minimal.

Detailed Fiscal Analysis

The bill allows municipal corporations to create districts within their boundaries and levy special assessments upon all parcels of real property within the district for the purpose of installing, maintaining, and improving sidewalks and paths. Under current law, these assessments may be calculated in one of three ways: (1) by a percentage of the tax value of the property assessed, (2) in proportion to the benefits that may result from the improvement, or (3) by the front foot of the property bounding and abutting the area to be improved. These amounts are collected by the county auditor and remitted to the city. Municipal corporations who choose to create districts and levy special assessments for the provision or maintenance of sidewalks and paths could incur some small cost for adopting ordinances and publishing summaries of ordinances as required in current law that governs general assessment authority for the provision of roads, water mains, retaining walls, and other similar public works. These administrative costs, however, would likely be minimal.

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