**Special Assessment Certification Policy**

*(Effective 1/7/2013)*

In accordance with the Ohio Revised Code (ORC), different entities are able to certify a special assessment to the County Auditor in order for it to be attached to a property and collected with real estate tax bills. Effective January 7, 2013, the following will be observed in order to align our procedures more closely with statute and at the same time allow for the quickest collection of assessments.

All letters submitted to the County Auditor certifying any type of special assessment must include the specific statutory authority which permits the certification of the assessment (“I hereby certify that, pursuant to [insert appropriate ORC], …”). Every permitted assessment has specific statutory authority. The County Auditor can only attach a lien to a property by the authority of the ORC. If in doubt as to the code to use, contact your legal counsel. The letter should also include the parcel number, address, owner’s name, the amount, and whether the amount is being certified current or cumulative (i.e., if multiple assessments are attached to the same parcel, is the amount in addition to what was already certified or is it including what was already certified.). If a clerical error was made in certifying an assessment, a corrected certification must be submitted.

All special assessments will have a 1% fee added to the amount due. Once an assessment has been certified to the Auditor, it cannot be removed from the parcel and only the County Treasurer can collect the payment. If the entity is offered payment after certification, it is recommended that the person is directed to the County Treasurer for payment. The assessments collected will be distributed to the entities in the settlement next following the payment date.

All special assessments will become liens against the property and will not be removed until paid except in the case of an Auditor’s Sale of the parcel, which clears all delinquent special assessment liens as per RC 5723.12 (B) and (C). Special assessments will be notated in the duplicates and on the legal description screen of the computerized records as soon as the certification is received and verified.

**FUTURE SPECIAL ASSESSMENTS**

These special assessments are created when a parcel of real estate has received a benefit “into the future”. Common examples are the installation of water or sewer service, streetlights, sidewalks, streets, ditches, storm sewers, or other similar improvements. These special assessments must be certified no later than the second Monday in September to be included in the next tax year’s billing. These assessments will be split billed in equal halves during the first and second half billing cycle.

**DELINQUENT SPECIAL ASSESSMENTS**

These special assessments occur when services have been provided to a parcel of real estate “in the past” and by state statute the County Auditor and County Treasurer’s services are used to collect the unpaid assessments. Common examples are unpaid water and sewer usage charges or costs to abate nuisances. Weekly garbage collection is not authorized by statute and should not be included in the amounts certified. Valid delinquent assessments can be certified to the Auditor at any time and they will be charged in full on the next billing cycle. Please note, when a subsequent purchaser has acquired and recorded his interest prior to the attachment of the lien, he takes the property free of the encumbrance (OAG 81-030) unless it is a municipal sewer charge, which becomes a lien as soon as it is not paid when due (RC 729.49).

*CRS 1/7/2013*