

**Special Assessment Procedures  
for Ohio Municipalities**  
*as of 8/27/13*

The following outlines the basic procedures set forth in the Ohio Revised Code for levying special assessments by municipalities.

**Step 1. Plans, Specifications and Estimates of Cost.** The plans, specifications, profiles and estimates of cost for the improvement must be prepared and placed on file in the Clerk's office.

**Step 2. Resolution of Necessity.** The Municipality's Council must pass a resolution of necessity declaring the necessity of the improvement.

**Step 3. Estimated Assessments.** The estimated assessments must be prepared and placed on file with the Clerk.

**Step 4. Notice of Resolution of Necessity.** After the estimated assessments have been filed with the Clerk, notice of the adoption of the resolution of necessity and the filing of the estimated assessments must be served upon the owners of the lots and lands to be assessed for the improvement.

**Step 5. Objection Period.** Within two weeks from the date of completion of the service of notice in Step 4, owners of lots and lands to be assessed may file an objection with the Clerk objecting to the amount or apportionment of, or the assessment against, his or her property.

**Step 6. Appoint Assessment Equalization Board.** If any owner of land to be assessed files an objection as set forth in Step 5, the Council must appoint an assessment equalization board consisting of three disinterested land owners in the Municipality. If no objections are filed within the applicable two-week period, the Municipality proceeds with Step 9.

**Step 7. Assessment Equalization Board Hearing.** Objecting property owners are notified, by certified mail, of the time and place of the equalization board hearing.

The Board hears and determines all objections to the estimated assessments. The Board may either deny any or all of the objections or recommend changes to the assessments. The Board then provides a report with its findings to the Council.

**Step 8. Council Approval of Assessment Equalization Board Report.** Council must take legislative action to approve or disapprove the Board's report. If it approves the report, the Municipality proceeds with Step 9. If it disapproves the report, the Municipality must repeat Steps 6 and 7, until it approves a report.

**Step 9. Ordinance to Proceed.** Upon the approval of an assessment equalization board's report, if any, the Council must determine by legislative action to proceed with the improvement.

**Step 10. Project is Bid.** The Municipality bids the project.

**Step 11. Bond Anticipation Notes Issued.** The Municipality may issue notes in anticipation of bonds to finance the construction of the improvement.

**Step 12. Construction Completed/Actual Costs and Final Assessments Determined.** Upon completion of the construction of the improvement, the actual cost of the project and the final assessments are determined. The final assessment list is placed on file with the Clerk.

**Step 13. Assessing Ordinance.** Council must then pass an ordinance levying the assessments.

**Step 14. Notice of Assessing Ordinance/Cash Payment Period.** The Municipality then publishes a notice of the passage of the assessing ordinance.

**Step 15. Bonds Issued.** Once the cash payment period has expired, the Municipality may proceed to issue bonds in anticipation of the collection of the unpaid special assessments.

**Step 16. Filing Final Assessments.** On or before the second Monday in September, the final special assessments must be filed with the County Fiscal Officer.

This provides a basic outline of procedures for levying special assessments in a Municipality. A project may involve additional, special nuances that may become part of the basic procedures described herein.